Redress

GREEN CLIMATE FUND | Independent Redress Mechanism

Compliance Review Report

Case C-0015 – Colombia

FP203: Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals

4 September 2026

ABOUT THE INDEPENDENT REDRESS MECHANISM

The Independent Redress Mechanism (IRM) is an accountability and redress mechanism established by the Green Climate Fund (GCF) to increase the effectiveness of the GCF's operations, and to be responsive to the concerns of people adversely affected by GCF funded projects or programmes.

The IRM is mandated to receive and consider complaints from people who believe they have been, or may be, adversely impacted by GCF projects or programmes failing to implement GCF policies and procedures.

The IRM is independent of the GCF Secretariat, and reports directly to the GCF Board, which oversees GCF's investments and management.

Table of Contents

Executive Summary v
Abbreviations xii
I. Introduction 1
II. Background 1
2.1 Project Background 1
2.2 Background to IRM Case C-0015 Colombia 2
III. Compliance Review History 3
3.1 Summary of the Issues within the Compliance Investigation 3
IV. Compliance Investigation 5
4.1 Procedural Steps Taken by the IRM 5
4.2 Scope of the Compliance Investigation 5
4.3 Overview of Relevant GCF Operational Policies and Procedures 6
4.3.1 Overview of the GCF Business Model 6
4.3.2 Overview of GCF Operational Policies and Procedures 7
4.4 Project-Level Issues 12
4.4.1 Introduction 12
4.4.2 Issue 1: FPN (PMU) GRM Compliance with GCF Policies 13
4.4.3 Issue 2: Labour and Working Conditions – Workplace Harassment and Retaliation 30
4.4.4 Issue 3: Pay Inequity 43
4.4.5 Issue 4: Adverse Impacts on the Complainant 45
4.5 Project-Level Governance Arrangements 48
4.5.1 Introduction 48
4.5.2 Analysis of GCF Policy Application to HECO Governance Arrangements 51
4.5.3 AE's Due Diligence of Environmental and Social Risks for FP203 55
4.5.4 AE Reporting of Environmental and Social Risks for FP203 59
4.6 Secretariat Due Diligence and Monitoring of AE Reporting and Project Performance 64
4.6.1 Secretariat Due Diligence 64
4.6.2 Secretariat Monitoring of AE Reporting and Project Implementation 68
Annex I. Summary of the Complaint 71
Annex II. Compliance Appraisal 73
Annex III. Secretariat Response to the Complaint 102
Annex IV. FP203, Heritage Colombia: Project Timeline and Key Milestones Relevant to the Compliance Investigation 121
Annex V. Colombian Labour Law Legal Analysis and Opinion 123

Annex VI. Findings, Recommendations, and Suggestions 151
Annex VII. Summary List of Interviewees 156
Annex VIII. IRM response to comments received in the consultation process 157
Annex IX. Figures, Tables and Text Boxes 209

List of Figures

Figure 1 *HECO Project Mosaics in Colombia (Source: WWF-US)* 209
Figure 2 HECO Project Implementation Flow of Funds and Contractual Arrangements (Source: FP203 Funding Proposal) 210
Figure 3 HECO Project-level GRM Structure (Source: IRM, based on HECO ESMF and internal documentation) 211
Figure 4. Complainant Allegations of Harassment and Retaliation – Causal Pathway 212

List of Tables

Table 1 **Alleged FPN GBV/SEAH Incidents Reported to IRM** 213
Table 2 **Compliance Indicators of a Survivor-Centred GRM** 214
Table 3. **Grievance Redress Mechanism Design Criteria** 215
Table 4 **PS Compliance – Retaliation Checklist** 217
Table 5 **ESMF Gap-Filling Requirements and Implementation Status** 219

Executive Summary

I. Project Background

FP203, the Heritage Colombia (HECO) project, approved on 16 March 2023, is a 10-year, USD 145.2 million initiative to secure long-term financing for sustainable conservation across five Colombian landscape mosaics covering more than 5.8% of the country's territory. World Wildlife Fund – United States (WWF-US) is the Accredited Entity (AE).

HECO forms part of the broader 20-year Herencia Colombia National Initiative. Fondo Patrimonio Natural (FPN), a Colombian conservation foundation, is the primary Executing Entity (EE), manages the Project Management Unit (PMU), and administers the Heritage Colombia Transition Fund. WWF-Colombia coordinates with the PMU and manages procured parties and community associations.

II. Complaint Summary

On 7 May 2025, the IRM acknowledged a confidential complaint by a former FPN Gender and SEAH Specialist hired to lead HECO Gender Action Plan implementation and later tasked with co-developing FPN's Gender Based Violence / Sexual Exploitation, Abuse and Harassment (GBV/SEAH) Prevention and Response Protocol.

Core Allegations

GRM non-compliance: FPN allegedly failed to properly implement its approved GBV/SEAH Protocol and did not investigate multiple allegations of gender-based violence and sexual harassment that surfaced during Protocol socialisation activities, despite evidence of at least 18 alleged incidents against 7 employees.

Workplace harassment and retaliation: After seeking investigation of alleged SEAH incidents, the Complainant was allegedly subjected to harassment, exclusion from Protocol functions and activities, and non-renewal of their fixed-term contract without adequate performance justification.

Pay inequity: The Complainant alleges that their salary was at the lowest end of the pay band despite their seniority and qualifications, and no financial recognition was provided for the additional Protocol responsibilities they assumed.

Adverse impacts: The Complainant alleges significant psychosocial, economic, and reputational harm, including difficulty securing employment after leaving FPN.

A second complaint, C-0018, was registered in relation to the same project in December 2025 and declared eligible in February 2026; it was in the problem-solving phase as of September 2026. This report addresses Case C-0015 only.

III. Findings and Recommendations

The IRM compliance review applies the balance of probabilities evidentiary standard when making findings.

The IRM made nine findings related to compliance across four thematic areas: project-level GRM and labour conditions at FPN (Sections 4.4.2–4.4.5); Accredited Entity due diligence and monitoring (Sections 4.5.3–4.5.4); and Secretariat due diligence (Section 4.6.1) and monitoring (Section 4.6.2). Eight recommendations and one suggestion are set out in full in Annex VI.

4.4.2 – FPN GRM Compliance with GCF Policies (Issue 1)

FPN's grievance mechanism included a dedicated GBV/SEAH Prevention and Response Protocol and was central to HECO's project-level GRM. When Protocol socialization surfaced as many as 18 alleged GBV/SEAH incidents involving 7 employees, FPN declined to activate the Protocol's investigation function, citing technical classification, anonymity or reporting-channel issues, and the involvement of staff no longer working at FPN.

The IRM found these rationales inconsistent with GCF policy and the policy requirement to comply with Colombian law. FPN's eligibility decisions were poorly documented, unduly restrictive, and inconsistent with the survivor-centred, gender-responsive standards reflected in the RESP and SEAH Action Plan. By the time of the investigation, Protocol trainings had been suspended, members of the Gender Working Group lacked specialized SEAH training, case closure documentation was incomplete, and survivor agency had not been respected in key decisions. The IRM found that FPN decisions to forgo investigation of GBV/SEAH allegations represent a sharp departure from prior good-faith efforts to develop a survivor-centred, gender-responsive GRM and that the voluntary actions signalled by FPN leadership were unlikely to bring the project into compliance.

Finding 1: FPN's workplace GRM failed to meet the design and implementation requirements for a gender-responsive, SEAH survivor-centred mechanism under the GCF RESP, Gender Policy, SEAH Action Plan, IFC PS1 and PS2, and the ESMF obligations passed down through WWF-US's subsidiary agreement with FPN. FPN's mismanagement of the GBV/SEAH Protocol in the face of evidence of violations constitutes non-compliance with GCF policies and associated agreements.

Recommendations (R.1–R.2)

The Secretariat ensures, by engaging WWF-US, the following:

R.1 FPN revises its GRM policy to align with GCF requirements for a gender-responsive, survivor-centred GRM, addressing: complaint eligibility; third-party investigators for high-risk allegations; GWG roles, conflict-of-interest procedures, and staff protections; escalation pathways; and periodic performance disclosure with recurrent capacity building. WWF-US and FPN will jointly review and, if necessary, reclassify past GBV/SEAH complaints under the revised eligibility criteria. The AE and EE will make findings and time-bound corrective actions reported to GCF, and will establish a reporting process to the FPN Board for escalated grievances. The AE and EE will consider creating an external advisory committee on governance.

R.2: FPN should commission an independent third-party ESMS assessment covering HR policies, GBV/SEAH capacity of GWG members, Law 2365 compliance, and GRM policy and registry performance. Results should inform a publicly disclosed, budgeted Corrective Action Plan (CAP) incorporated into the HECO Project work plan, addressing: zero tolerance for GBV/SEAH and reprisals; a signed Code of Conduct for all staff; prohibited practice contract language; mandatory anti-harassment training; and resumed GBV/SEAH Protocol implementation under a trained specialist with third-party oversight of case eligibility decisions.

4.4.3 – Labour and Working Conditions: Workplace Harassment and Retaliation (Issue 2)

The IRM used the Colombian Legal Framework and IRM's evidentiary standard for its analysis of workplace retaliation against the Complainant. After the Complainant escalated GBV/SEAH allegations in September 2024, understood as protected workplace activity under Colombian law, relations with FPN deteriorated. The IRM documented retaliation indicators including a sudden negative shift in leadership's characterization of the Complainant, inadequate investigation of workplace incidents, exclusion from Protocol functions, continuity of the Gender/SEAH role up

to contract non-renewal and after departure, and no formal performance evaluation or remediation before contract non-renewal.

FPN cited performance and community-relationship concerns but produced insufficient supporting documentation. The IRM found it more probable than not that non-renewal was causally linked to the Complainant's protected activity, consistent with Colombian Law 2365 and Constitutional Court Decision T-141 (2024).

Finding 2: FPN engaged in workplace retaliation in non-compliance with PS2 when it elected not to renew the Complainant's contract.
Finding 3: FPN is responsible for actions that qualify as workplace harassment toward the Complainant in non-compliance with PS2.

Recommendation (R.3)

The Secretariat ensures, by engaging WWF-US, the following:

- R.3: The IRM recommends that the Secretariat work with WWF-US to ensure FPN remediates the harm caused by the Complainant's contract non-renewal through a compensation package comprising: lost net salary, statutory employment benefits, and employer pension contributions from February 2025 until payment, capped at thirty-six months and adjusted for inflation; USD 25,000 for non-economic harm — including psychological, reputational, and career damages — equivalent to 50% of the maximum award a Colombian labour judge could impose under applicable case law and Constitutional Court ruling T-141; non-monetary measures including a formal letter of professional recommendation and removal of any adverse references from the institutional file. All monetary compensation is contingent upon execution of a settlement agreement waiving all waivable claims, with the Complainant retaining the right to reject the offer within two weeks and pursue independent legal remedies, in which case the financial compensation obligation under this recommendation would be rendered null and void. The IRM's proposed remedial calculations represent one reasonable approach, while allowing WWF-US to propose an alternative methodology based on assessments by qualified and independent experts. Any alternative would be closely monitored by the IRM and should recognize the identified categories of harm and produce broadly comparable compensation unless evidence supports a different outcome.

4.4.4 – Pay Inequity (Issue 3)

The Complainant received the lowest salary among identified HECO PMU team members despite qualifications and experience comparable to or exceeding higher-paid colleagues. FPN declined renegotiation and provided no financial recognition for additional Protocol responsibilities.

The IRM found legitimate grounds for the Complainant's perception of inequity, but insufficient evidence that the pay gap constituted gender-based discrimination in violation of GCF policy.

Finding 4: With respect to the pay inequity observed by the Complainant, the IRM concludes that the evidence is insufficient to demonstrate non-compliance with PS 2.

4.4.5 – Adverse Impacts on the Complainant (Issue 4)

The Complainant described severe psychosocial, physical, economic, and reputational harms arising from GRM failures, retaliation, and contract non-renewal, including medical and psychological impacts, indirect GBV victimization through survivor accompaniment, protective measures, and difficulty securing employment.

The IRM rejected FPN's argument that it had no responsibility because the Complainant did not formally report their health condition internally. The evidence established a causal link between FPN's GRM failures, harassment and retaliation, and the documented harms.

Finding 5: The evidence indicates a link between the GRM and labour and working conditions policy non-compliance and multiple forms of harm to the Complainant. FPN's willingness to ignore and avoid responding to the Complainant's grievance is part of a wider pattern of reluctance to recognize and address potential systemic harm to FPN staff subjected to SEAH and GBV. The IRM finds that FPN is responsible for the harms caused by non-compliance with GCF policy, including the requirement to comply with law.

Recommendations (R.3)

- See R.3.

4.5.3 – AE Environmental and Social Due Diligence of FP203

The IRM found material gaps in WWF-US's pre-approval Environmental and Social Due Diligence (ESDD). WWF-US relied mainly on documentation from a separate Global Environment Facility (GEF) project and did not systematically review FPN's HR policies, grievance track record, GBV/SEAH capacity, governance, or institutional GRM, even though that mechanism was the vehicle for HECO GBV/SEAH complaints.

During implementation, coordination meetings and supervision failed to detect or escalate reports of mounting GBV/SEAH Protocol risks. WWF-US's first supervision visit occurred only after the Complainant had submitted grievances, and its reporting understated the loss of EE Gender/SEAH Specialists and deferred corrective action.

Finding 6: WWF-US was not in compliance with the ESDD requirements of PS 1, PS 2, and the RESP. ESDD non-compliance was a missed opportunity to take timely corrective action to prevent or minimize the events identified in the complaint that adversely impacted the Complainant.

Recommendations (R.4–R.5)

The Secretariat ensures, by engaging WWF-US, the following:

- R.4: The AE develops and issues standardized guidance on recurrent, risk-based environmental and social due diligence. The guidance should explicitly cover EE institutional GRM performance, HR policies and workplace conduct standards; require direct engagement between WWF-US safeguards and gender specialists and their EE counterparts; strengthen SEAH risk-management and incident-investigation capacity; establish a recurrent ESDD process triggered by changes in project risk, design, or context; and develop a formal ESDD annex to Funding Proposal documents, supported by an ESAP template to track gap-filling actions.

- R.5: The AE completes and verifies ESMF-required actions, including the SEAH risk plan, GRM finalization, mandatory training, measures for retention of project environmental and social staff, E&S early warning system with audit triggers for all HECO Project partners;

4.5.4 – AE Reporting of Environmental and Social Risks for FP203

The Year 1 APR, submitted by WWF-US on 1 June 2025, was materially incomplete regarding GRM performance, GBV/SEAH Protocol implementation, and labour and working conditions.

The APR omitted FPN's decision not to investigate GBV/SEAH allegations, formal reports and complaints, suspension of Protocol socialization, the Complainant's non-renewal, related staff departures and grievances, the pending IRM complaint and WWF-US GRM investigation, and WWF-Colombia's non-renewal of its Gender Specialist.

WWF-US stated that no SEAH or GBV complaints were received during the reporting period, which the IRM found inconsistent with the evidence. Subsequent updates continued to understate the gravity of the issues, delaying corrective action and remedy.

Finding 7: WWF-US monitoring and reporting of FPN's performance was non-compliant with relevant GCF Policies, AMA and FAA covenants. Reporting in the Year 1 APR failed to accurately and completely describe FPN performance regarding GRM, GBV/SEAH grievances, and workplace protections for FPN staff. The gaps in reporting — including FPN and WWF-US omitting evidence on GBV/SEAH performance and associated personnel problems — disguised the full E&S risks and deferred corrective action by FPN.

Recommendations (R.6) and Suggestion (S.1)

R.6: The Secretariat ensures, by engaging WWF-US, the following:

- R.6: The AE provides and publishes an addendum to the Year 1 APR to reflect GBV/SEAH and ESMF implementation accurately; strengthen AE/EE awareness of FAA incident-reporting requirements; consider adding a dedicated E&S institutional risk module for future reporting.

S.1: To ensure that E&S risks within AE or EE organisations do not become blind spots in risk management, GCF Secretariat should coordinate with WWF-US to consider revising the reporting framework to add a dedicated module of E&S internal institutional risk management questions that guide future reporting.

4.6.1 – Secretariat Due Diligence

The IRM assessed whether the Secretariat conducted the required second-level due diligence of FP203. Because FP203 was a funding proposal that had received targeted Secretariat advice to strengthen SEAH protections and involved a delivery partner with no GCF track record, effective review of SEAH risk management was particularly important.

The Secretariat relied on AMA commitments, WWF-US assurances, and planned ESMF arrangements. The Board assessment noted AE capacity assessments of both EEs but did not present the underlying evidence, and relevant prior evaluations of FPN's institutional capacity and grievance investigation weaknesses were not discussed.

Although the Secretariat flagged GBV/SEAH provisions in the draft ESMF, it accepted revised language without independently verifying FPN's capacity to implement a survivor-centred, gender-responsive GRM. No structured SEAH policy training was offered before approval at a time when the GCF SEAH Risk Assessment Toolkit was not yet in place.

Closing the ESDD gap would have required only modest additional effort — such as reviewing the EE's safeguard track record, GRM policy, grievance registry, training records, and prior SEAH case handling — without duplicating the AE's own due diligence responsibilities or delaying project approval, and would likely have enabled more targeted gap-filling and earlier identification of the AE's lack of familiarity with SEAH requirements.

Finding 8: The IRM finds that the Secretariat's due diligence of the FP203 funding proposal was not compliant with para. 5.1 of the Updated Project and Programme Cycle (UPPC). The evidence suggests that on balance of probabilities, inadequate Secretariat due diligence materially contributed to FP203 non-compliance with GCF operational policies and procedures within the scope of the compliance investigation.

Recommendations (R.7–R.8)

R.7–R.8: Publish guidance on conducting and reporting on necessary and appropriate due diligence; implement formal AE/EE orientation on SEAH policy implementation, covering all aspects of covering survivor-centred GRM design and implementation.

4.6.2 - Secretariat Monitoring of AE Reporting and Project Implementation

The IRM identified significant limitations in the Secretariat's awareness of emerging GBV/SEAH and labour-related risks, as well as broader institutional challenges affecting monitoring effectiveness. However, the project was at an early stage of implementation during the relevant monitoring period, and evidence is insufficient to conclude that Secretariat monitoring was non-compliant with relevant GCF policies.

Finding 9: The IRM does not make a finding of project non-compliance regarding Secretariat monitoring of FP203.

IV. Summary of Findings

Finding	Section	Subject	Status	Recommendations
1	4.4.2	FPN GRM: failure to implement survivor-centred, gender-responsive GBV/SEAH Protocol	**Non-Compliant**	R.1–R.2
2	4.4.3	Workplace retaliation against Complainant for protected GBV/SEAH activity	**Non-Compliant**	R.3
3	4.4.3	Workplace harassment by FPN toward Complainant (partial)	**Non-Compliant**	R.3
4	4.4.4	Pay inequity	Insufficient Evidence	—
5	4.4.5	Adverse impacts on Complainant causally linked to policy non-compliance	**Non-Compliant**	R.3
6	4.5.3	WWF-US ESDD of FPN: insufficient evidence of EE capacity for GCF SEAH/GRM requirements	**Non-Compliant**	R.4-R.5

7	4.5.4	WWF-US AE reporting: Year 1 APR materially incomplete on GRM, SEAH, and workplace conditions	**Non-Compliant**	R.6, S.1
8	4.6.1	Secretariat due diligence of FP203 funding proposal: insufficient evidence of EE SEAH/GRM capacity	**Non-Compliant**	R.7-8
9	4.6.2	Secretariat monitoring of FP203	Insufficient Evidence	—

Note: A full list of Findings, Recommendations, and Suggestions, is set out in Annex VI of the full compliance report.

Abbreviations

Abbreviation	Definition
AE	Accredited Entity
AMA	Accreditation Master Agreement
APR	Annual Performance Report
ARL	Administradoras de Riesgos Laborales (Colombian mandatory workers' compensation insurance)
AWP	Annual Work Plan
Board Decision	Decision taken by the Board of Directors of the GCF
CAP	Corrective Action Plan
CCTV	Closed Circuit Television
COP	Colombian Peso
E&S	Environmental and Social
ED	Executive Director
EE	Executing Entity
ESAP	Environmental and Social Action Plan
ESDD	Environmental and Social Due Diligence
ESIA	Environmental and Social Impact Assessment
ESMF	Environmental and Social Management Framework
ESMP	Environmental and Social Management Plan
ESMS	Environmental and Social Management System
ESSF	Environmental and Social Safeguard Framework (WWF)
ESS	Environmental and Social Safeguards
FAA	Funding Activity Agreement
FP	Funding Proposal
FP203	Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals
FPN	Fondo Patrimonio Natural para la Biodiversidad y Áreas Protegidas
GAP	Gender Action Plan
GBV	Gender-based Violence
GCF	Green Climate Fund
GEF	Global Environment Facility
GIIP	Good International Industry Practice
GRM	Grievance Redress Mechanism
GWG	Gender Working Group (FPN's Roundtable for Prevention and Attention of Gender Based Violence and Sexual Harassment)
HECO	Heritage Colombia
HR	Human Resources
HSC	HECO Steering Committee
IAM	Independent Accountability Mechanism
IDB	Inter-American Development Bank
IDEAM	Instituto de Hidrología, Meteorología y Estudios Ambientales (Colombian national weather and environment institute)
IIU	Independent Integrity Unit

IFC	International Finance Corporation
ILO	International Labour Organization
Interim ESS	GCF Interim Environmental and Social Safeguards
IPP	Indigenous Peoples Policy (GCF)
IR	Integrity and Risk (WWF-US internal GRM)
IRM	Independent Redress Mechanism
IT	Information Technology
MAF	GCF 2015 Monitoring and Accountability Framework
NRCC	Regional Climate Change Nodes
OHCHR	Office of the United Nations High Commissioner for Human Rights
OSCEA	Office of the Special Coordinator on Improving the United Nations Response to Sexual Exploitation and Abuse
PFP	Project Finance for Permanence
PGs	Procedures and Guidelines of the Independent Redress Mechanism
PMU	Project Management Unit
PNNC	Parques Naturales Nacionales de Colombia (Colombian National Natural Parks)
PQRRS	Petitions, Complaints, Claims, Suggestions and Reports (FPN's institutional grievance mechanism: Peticiones, Quejas, Reclamos, Recursos y Sugerencias)
PS	IFC 2012 Performance Standards
PSEAH	Protection from Sexual Exploitation, Abuse and Harassment
PRTP	Project Review and Tracking Platform
RMF	GCF Risk Management Framework
RSH	Safeguarding Resource and Support Hub (CHS Alliance)
SEAH	Sexual Exploitation, Sexual Abuse, and Sexual Harassment
SG-SST	Sistema de Gestión de Seguridad y Salud en el Trabajo (Colombian Occupational Health and Safety Management System)
SINAP	Colombia's National System of Protected Areas
SIPP	Safeguards Integrated Policies and Procedures (WWF-US)
SIRAP	Colombia's Regional System of Protected Areas
TOR	Terms of Reference of the Independent Redress Mechanism of the GCF
UN	United Nations
UNGP	United Nations Guiding Principles on Business and Human Rights
UPPC	Updated Project and Programme Cycle (GCF)
USD	US Dollars
WWF-Colombia	World Wildlife Fund – Colombia (Executing Entity)
WWF-US	World Wildlife Fund

I. Introduction

1. This report documents the IRM compliance investigation of Case C-0015 concerning FP203: Heritage Colombia (HECO): Maximising the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals. The complaint, filed in May 2025 by a former employee of Fondo Patrimonio Natural, an Executing Entity (EE) of the project, raised concerns about labour and working conditions, gender and SEAH risks, and worker grievance processes. The investigation also raises issues related to GCF's due diligence and WWF-US's due diligence, monitoring, and reporting.
2. FP203 was approved by the GCF Board in 2023 as a 10-year, USD 145 million project to leverage public and private financing for sustainable conservation across five landscape mosaics in Colombia. WWF-US is the Accredited Entity (AE), with FPN and WWF-Colombia serving as EEs.
3. The report provides background on FP203 and the complaint, summarises the compliance process, assesses due diligence and implementation arrangements, and presents factual findings and analysis against relevant GCF policies and procedures. Where evidence indicates project non-compliance, the IRM makes recommendations for remedial action and, where appropriate, suggestions to improve compliance.
4. The compliance investigation and this report were conducted in accordance with the Updated Terms of Reference (TOR)[1] and Procedures and Guidelines of the IRM (PGs).[2]
5. The full English version of the IRM C-0015 Compliance Report constitutes the official record of all case outputs, including its findings and recommendations. In the event of any discrepancy between summaries or translations, the full English version shall prevail.
6. The IRM thanks the Complainant, current and former staff of WWF-US, FPN, WWF-Colombia, the Secretariat, and all stakeholders and experts who contributed to the investigation, including interpreters who supported interviews in Bogotá.

II. Background

2.1 Project Background

7. On 16 March 2023, the GCF Board approved FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals." The project seeks to shift Colombia's ecosystem management through a public-private partnership model securing long-term financing for key landscapes. The project is under implementation, with a completion date of 14 July 2033, and was assessed as environmental and social risk Category B.
8. Total project financing is USD 145.2 million, comprising USD 42.97 million in GCF grant financing and USD 102.1 million in co-financing from the Government of Colombia and private donors. The five landscape mosaics span the Caribbean, San Lucas, Central Andes, Orinoco, and Amazon regions and are intended to contribute to broader HECO and regional Amazon conservation goals. FP203 is also a cornerstone of WWF-US's regional Amazon strategy, linking

[1] GCF Board Decision B.BM-2017/10: Updated Terms of Reference of the Independent Redress Mechanism. Available at https://irm.greenclimate.fund/document/irm-tor.
[2] 2019 Procedures and Guidelines of the Independent Redress Mechanism. Available at https://irm.greenclimate.fund/document/2019-procedures-and-guidelines-irm.

Project Finance for Permanence (PFP) initiatives across the region under its Earth for Life Initiative.[3]

Project Implementation Arrangements

9. GCF funding is intended to leverage public and private co-financing during the 10-year implementation period and help secure longer-term domestic resources through mechanisms such as royalties and carbon tax revenues. The GCF-funded project is nested within the broader Herencia Colombia National Initiative, a 20-year public-private partnership designed to sustain conservation financing beyond the GCF period.

10. WWF-US, as AE,[4] is responsible for overall oversight including technical, financial, and administrative monitoring and supervision (reporting, audits, annual site visits), review and approval of EE annual workplans and budgets, results monitoring, GCF reporting, and project closure.[5] WWF-US is also a co-financier for the Project as defined in the FAA.[6]

11. FPN administers the Heritage Colombia Transition Fund, manages the HECO Project Management Unit (PMU), and reports to WWF-US. It is also responsible for managing certain procured parties, channelling GCF proceeds to community associations, and aligning implementation with Government of Colombia policies. WWF-Colombia, the second EE, coordinates with the PMU and supports implementation through similar operational responsibilities.

12. The HECO Steering Committee is a five-person independent body with majority non-government representation. It confirms that disbursement conditions of the HECO PFP have been met before funds are distributed from the transition fund administered by FPN. HECO's governance depends on clear roles and responsibilities, particularly regarding the nesting of the GCF project within the broader initiative and the application of GCF policy to co-financed activities.

13. The HECO PMU is housed within FPN, a Colombian nonprofit conservation foundation established in 2005. FPN was selected based on its experience administering multi-donor conservation funds and supporting PNNC. By 2022, FPN had managed significant grants from the U.S. Agency for International Development (USAID), Germany, Norway, the United Kingdom, the Global Environment Facility (GEF), and the Inter-American Development Bank (IDB), and had approximately 75 staff.

2.2 Background to IRM Case C-0015 Colombia

14. On 7 May 2025, the IRM acknowledged a complaint regarding FP203 from a former FPN employee and granted confidentiality under the IRM TOR and PGs. The complaint was declared eligible on 6 June 2025. Following Initial Steps, it was referred to compliance review on 18

[3] Project Finance for Permanence (PFPs) leverage donor and government funding toward shared implementation goals while building a portfolio of long-term, diversified financing mechanisms — drawing from both public and private sources — to sustain mitigation and adaptation results beyond the project's completion.

[4] WWF was accredited pursuant to Decision B.15/09 and reaccredited pursuant to Decision B.24/13.

[5] FP 203 Heritage Colombia, Para 274, pg. 78.

[6] For more on WWF's PFP concept, see the guide to PfPs (Dec. 2021), https://www.worldwildlife.org/publications/securing-sustainable-financing-for-conservation-areas

August 2025 after some parties indicated that dispute resolution was not appropriate for the concerns raised.[7]

15. Following referral to compliance review, the IRM requested the Secretariat to provide a response to the complaint on 3 September 2025, which the Secretariat submitted on 2 October 2025. The full Secretariat response is appended to this report in Annex III.

16. The IRM published its compliance appraisal on 24 October 2025, finding *prima facie* evidence of adverse impacts related to possible project non-compliance with GCF policies and procedures, and therefore commenced a compliance investigation.

17. Further details on the procedural history of this complaint, including engagements with relevant parties, and the IRM process can be found in the Section 4.1 and in the compliance appraisal in Annex II.

18. On 12 December 2025, the IRM acknowledged a second complaint regarding FP203. The complaint, C-0018, was declared eligible on 2 February 2026. As of 22 May 2026, C0018 was in the problem-solving phase.[8]

2.3 The IRM as a Survivor-centred Grievance Redress Mechanism

19. Consistent with the GCF Policies reviewed below[9], the IRM adheres to the principles of a survivor-centred, gender-responsive grievance redress mechanism. The investigation was conducted and results are reported in a manner that respects the safety, dignity, agency, confidentiality and consent of any survivor regarding the use of the testimony provided. Prior informed consent was obtained from survivors for the use of any interview material used in the report. The IRM maintains fidelity to survivor accounts with a focus on effects, while examining all sides.

III. Compliance Review History

3.1 Summary of the Issues within the Compliance Investigation

20. A timeline of FP203 project implementation milestones and key events is set out in *Annex IV*.

Complaint Details

21. On 7 May 2025, the IRM registered a complaint regarding FP203 from a former FPN employee, who was granted confidentiality in accordance with the IRM's TOR and PGs. The Complainant raised concerns regarding labour and working conditions — including grievance management — during their employment at FPN as a subject matter specialist for FP203 under a one-year fixed-term contract beginning in early 2024.

22. The Complainant contends that following FPN's approval of a Protocol for the Prevention and Response to Gender-Based Violence (GBV) and Sexual Exploitation, Abuse and Harassment (SEAH) (the Protocol),[10] FPN leadership failed to ensure proper functioning of grievance redress mechanism (GRMs) when multiple GBV/SEAH allegations were reported. Early in their

[7] See C0015 Initial Steps Report: https://irm.greenclimate.fund/sites/default/files/case/initial-steps-report-c0015-colombia.pdf
[8] See C0018: https://irm.greenclimate.fund/case/c0018-colombia
[9] GCF RESP (2021); SEAH Action Plan (2022) as well as applicable legal requirements in Colomba, including ILO C190 and Law 2365
[10] See: https://patrimonionatural.org.co/wpcontent/uploads/2024/07/Protocolo-de-Prevencion-y-Atencion-de-Violencias-Basadas-en-Genero-y-Acoso-Sexual-08-07-2024.pdf

employment, the Complainant states that they were invited by FPN Human Resources (HR) and Communications departments to assist in designing and socialising the FPN Protocol, work that was within their scope of expertise as Gender expert and their original contractual responsibilities, but beyond the HECO job duties. The Complainant states they used their professional expertise and knowledge of Colombian legislation, to shape the Protocol's development, which was approved by FPN's executive board Steering Committee in June 2024. The Complainant contends that they were then invited by management to serve on the newly established GBV/SEAH Prevention and Response Committee, referred to herein as the Gender Working Group (GWG). Through these duties, which included administering a staff survey on GBV/SEAH awareness, they learned of multiple sexual harassment allegations, including cases involving HECO team personnel.

23. The Complainant asserts that FPN failed to implement the Protocol to address these allegations, and that the mismanagement and concealment of suspected GBV/SEAH cases constitute non-compliance with GCF policies and Colombian law. According to the Complainant, they attempted to persuade FPN to invoke the Protocol to investigate reported cases — some suspected to be ongoing — and to support survivors and fulfil mandatory reporting under Colombian law. The Complainant states that disagreement with FPN leadership over activating the Protocol to investigate GBV/SEAH allegations led to actions by FPN which adversely impacted the Complainant's ability to carry out their job responsibilities as the Specialist leading the Protocol implementation.

24. *Workplace harassment:* The Complainant contends that their good-faith advocacy for proper GBV/SEAH response, which they state was consistent with the RESP and GCF SEAH Action Plan, led FPN leadership to pressure them to stand down, and that they were subjected to workplace harassment including unauthorized access to confidential materials on their computer and theft of personal work equipment. The Complainant further alleges FPN made unsupported accusations of misconduct toward them, of which the Complainant only became aware during the IRM investigation. The Complainant maintains that prior to contract non-renewal, FPN took no disciplinary measures to address the alleged misconduct. The Complainant also alleges that key content was edited out of WWF-US's Annual Performance Report (APR) to the Secretariat such that it omits Protocol implementation challenges and alleged retaliation by FPN. They assert these actions violated Colombian Law 2365, which protects persons supporting or intervening to assist GBV/SEAH survivors,[11] and that FPN HR — despite full awareness — failed to offer conflict mediation or conduct any documented performance review prior to contract non-renewal.

25. *Pay disparity:* The Complainant believed their salary to be below that of peers with less experience or lower qualifications, and state this in their complaint to the IRM. They claim requests to renegotiate were refused, with FPN indicating any adjustment would be considered at contract renewal.

26. *Non-renewal as retaliation:* The Complainant's fixed-term contract was not renewed on 18 February 2025 without formal explanation, as generally permissible under Colombian labour law. A replacement for the complainant's post was recruited in May 2025. The Complainant contends the non-renewal was retaliation for insisting FPN formally investigate known GBV/SEAH allegations.

[11] Several court rulings have been issued on Colombia Law 2365. The Constitutional Court Decision T-141 of 2024, establishes the doctrine of "second-order violence" recognizing that extend workplace protections to persons who support or accompany survivors of sexual harassment at work — a practice known as "isolating gender violence" — which aims to leave victims without supporters and to retaliate against witnesses and those who process complaints.

27. The complaint raises issues regarding worker protections under GCF safeguard policies, including access to an effective workplace grievance mechanism, SEAH protections, non-discrimination, and due process prior to contract non-renewal. In addition to the IRM complaint, the Complainant filed a complaint with WWF-US and has initiated legal proceedings for alleged labour violations in the Colombian court system.

Summary of Adverse Impacts

28. The Complainant describes significant psychological, social, and economic impacts on their health and well-being. The Complainant's stated decision to withdraw from involvement with implementing the Protocol — after having personally encouraged survivors to trust the mechanism — was experienced as deeply stressful and demoralizing. Following dismissal from FPN, the Complainant contends that they were unable to find employment, incurring significant personal costs in the job search, which they believe has been complicated by reputational harm. They described seeking medical and psychological treatment to address the health consequences.

IV. Compliance Investigation

4.1 Procedural Steps Taken by the IRM

29. In November 2025, the IRM commenced a compliance investigation involving extensive review and analysis of project documentation and GCF policies and procedures, as well as materials provided by the Complainant, Secretariat, WWF-US, FPN, WWF-Colombia, and other relevant stakeholders. Independent Spanish-language translators and interpreters were engaged throughout the investigation. The IRM's factual dockets pertaining to the facts of the case were shared with applicable stakeholders in a fact-checking stage to ensure accuracy.

30. In November 2025, the IRM conducted a mission to WWF-US offices in Washington DC, and to FPN and WWF-Colombia offices in Bogotá. The IRM also conducted virtual engagements with the Secretariat and other relevant stakeholders. In total, the IRM conducted over 40 interviews with witnesses and experts. An indicative list of interviewees is provided in Annex VII.

31. The IRM commissioned an expert legal review for defamation risk and, separately, a review by an external Colombia labour law expert to verify accuracy of all statements concerning Colombian law. The compliance investigation was managed by the IRM Compliance and Policy Lead, supported by IRM compliance team staff, working closely with a senior compliance consultant serving as the technical Lead.[12] The complete draft compliance report was shared in English with WWF-US, the Secretariat, and the Complainant on 26 June 2026, and in Spanish to the Complainant on 7 July 2026.

4.2 Scope of the Compliance Investigation

32. The scope of the compliance investigation, defined at compliance appraisal stage, set out the following questions:

    a) Were the adverse impacts experienced by the Complainant because of the non-renewal of their employment with the EE caused by the non-compliance of Project FP203 with applicable provisions of the 2021 Environmental and Social Policy (ESP), and/or Performance Standard 1 (PS 1) and/or Performance Standard 2 (PS 2) of the GCF's Interim Environmental and Social Safeguards (Interim ESS) and Gender Policy?

[12] See IRM PGs, para. 50-70.

b) Did the requisite due diligence on overall ESS governance arrangements in relation to FP203 meet the requirements of the Updated Project and Programme Cycle (UPPC) and/or GCF's Interim ESS, so far as relevant to the issues raised by the Complainant in respect to the GBV and SEAH Prevention Protocol, the Project GRM, and the institutional capacity to achieve the wider commitments in the project Gender Action Plan (GAP)?

c) Was an adequate assessment of the capacity of the AE and EEs to adhere to GCF policy requirements conducted with regard to provision of suitable GRM and SEAH protections to external stakeholders in the HECO project?

d) Did the Secretariat undertake adequate monitoring of AE reporting and of Project performance regarding the GRM and labour and working conditions at the EE as required under the 2015 Monitoring and Accountability Framework and the 2021 Environmental and Social Policy?

e) Were site-level GRM and labour and workplace conditions aligned at relevant times with applicable GCF policies and procedures; in particular under PS 1 and PS 2 of the Interim ESS, the Gender Policy, and related guidance notes? As provided under para. 93 of the PGs, the IRM applied the balance of probabilities evidentiary standard, assessing whether a fact or matter is more likely to be true than not.

33. This report includes findings of project non-compliance with GCF operational policies and procedures. In accordance with para. 58(g) of the PGs, the IRM makes recommendations on remedial action. The GCF Board will decide whether the Secretariat should develop a remedial action plan per para. 66 of the PGs. Additionally, as envisaged in para. 58(h), the IRM makes supplementary *suggestions*, a sub-category of recommendation, for action by different project stakeholders. Both recommendations and suggestions are submitted for consideration by the GCF Board.

34. Para. 14 of the IRM's Updated TOR establishes a broad scope for recommendations following compliance review, explicitly including at para. 14(c) that financial redress may be recommended. Redress is defined in the PGs as *"to set right or remedy an adverse impact that has been or may be caused by a GCF funded project or programme. When such a project or programme has been found to be not in compliance with GCF operational policies and procedures, redress includes bringing the project or program into compliance."*[13]

35. The IRM monitors GCF Board decisions on its recommendations and final remedial action pursuant to paras. 73(c) and (b) of the PGs respectively. The IRM proposes that implementation of Board-endorsed suggestions also be monitored under para. 73(c), through voluntary progress reporting by relevant stakeholders. This report also contributes to the IRM's Advisory mandate and may inform future advisory reports.

4.3 Overview of Relevant GCF Operational Policies and Procedures

4.3.1 Overview of the GCF Business Model

36. GCF operates through a network of AEs who work directly with developing countries represented through GCF national designated authorities (NDAs) or focal points. In GCF's partnership-based approach, applicants for approval to receive GCF resources undergo an accreditation process which includes an assessment of the applicant organization's institutional capacities against GCF's environmental and social safeguards. Once accredited, AEs can submit

[13] GCF/B.BM-2017/10: Updated Terms of Reference of the Independent Redress Mechanism. Available athttps://irm.greenclimate.fund/document/irm-tor.

funding proposals to GCF within the scope of their accreditation. AEs commit to legally binding obligations under GCF Board-approved AMAs with GCF, and additionally under activity-specific FAAs for GCF-financed projects or programmes, which are drafted in accordance with applicable decisions of the GCF Board.

37. The Secretariat's roles and responsibilities regarding due diligence on funding proposals are set out in GCF's Updated Project and Programme Cycle (UPPC), which was adopted in 2017 by GCF Board Decision B.17/09. The Secretariat created additional resources to support project appraisal, including an internal Operations Manual published in August 2020 and an external Project Appraisal Guidance released in July 2022. These materials were intended to aid stakeholders in understanding the due diligence steps involved in the Secretariat review of concept notes and funding proposals and would have been relevant at the time of Board consideration of FP203.

38. The Secretariat's obligation under the UPPC is to conduct *'necessary and appropriate second-level due diligence.'* The due diligence responsibilities of the Secretariat, according to the partnership-based business model of the GCF, are therefore reliant on the AE's 'first-level' or primary due diligence. However, on environment and social due diligence, the Revised Environmental and Social Policy (RESP) does not reference 'first level' or 'second-level' when describing how the Secretariat may conduct its assessment of Funding Proposals. Therefore, environmental and social due diligence, for the Secretariat, is an exercise in ensuring compliance with applicable Board-Approved sustainability policies – including the Interim ESS, the Gender Policy, the RESP and other relevant policies.

39. The IRM understands that environmental and social due diligence of Funding Proposals is guided by a project-specific and context-specific risk-based approach that may not easily fall within a rigid definition of a second-level approach to due diligence. Consistent with the GCF's Governing Instrument which requires that "best practice environmental and social safeguards…shall be applied to all programmes and projects" financed by the Fund,[40] the Secretariat assessment and management of ESS matters would require engagement beyond a cursory review of submitted documentation but the IRM does not view this requirement as equivalent to the full ESDD for which the AE holds responsibility.

40. In this investigation, the IRM has assessed what is required of the Secretariat under GCF operational policies at two stages: (i) its review of WWF-US's funding proposal for FP203; and (ii) its monitoring of FP203 implementation regarding issues within the scope of this compliance investigation.

4.3.2 Overview of GCF Operational Policies and Procedures

41. The Accreditation Master Agreement (AMA) between GCF and WWF-US, originally signed in November 2017, was restated and amended in December 2022 following reaccreditation.[14] Under the AMA, WWF-US must comply with, and contractually require EEs to comply with, its own rules, policies and procedures to enable compliance with GCF policies. An FAA between WWF-US and GCF, and subsidiary agreements between WWF-US and FPN and WWF-Colombia respectively, incorporate these requirements for FP203.[15]

[14] "Original AMA" between GCF and WWF-US, Board Decision B.15/09, Nov. 16, 2017 and reaccredited First Amendment AMA, Dec. 12, 2022, pursuant to Decision B.24/13.
[15] FAA between WWF-US and GCF for FP203: Heritage Colombia (HECO), March 17, 2023; Subsidiary Agreement between WWF-US and FPN for FP203; Subsidiary Agreement between WWF-US and WWF Colombia.

Revised Environmental and Social Policy (RESP)

42. The Revised Environmental and Social Policy (RESP), adopted by the GCF Board on 13 September 2021 (Decision B.BM-2021/18),[16] sets out the social and environmental policy requirements, including the interim ESS Standards, procedures, and guiding principles which will apply to all GCF-financed activities. It is applicable to all projects submitted for consideration by the GCF Board on or after B.32. The RESP includes the guiding principle of equality and non-discrimination, which indicates that all GCF-financed activities will require that, where unavoidable, adverse impacts do not fall disproportionately on women and girls, persons in vulnerable positions, or marginalized groups.[17] The RESP provides for zero tolerance for SEAH; requires that all activities promote decent work, fair treatment, non-discrimination, and equal opportunity for workers; and requires compliance with applicable national laws and International Labour Organisation (ILO) core labour standards.[18]

43. The RESP requires GCF to confirm that effective GRMs are established and functioning in a manner complementary to the IRM, "*requiring that any gaps or weaknesses be addressed"* and that GRMs for SEAH-specific complaints are survivor-centred and gender-responsive.[19] AEs must ensure activities align with SEAH provisions of the RESP, including a zero tolerance for all forms of SEAH in GCF-financed activities[20], through an effective environmental and social management system (ESMS).[21] GCF also requires that progress and performance be monitored and reported throughout implementation, with provision for GCF or third-party verification.[22] The RESP additionally provides for AE obligations related to due diligence.[23]

Performance Standard 1 of the Interim ESS

44. The GCF Interim Environmental and Social Safeguards (Interim ESS) were approved by GCF Board Decision B.07/02 on 21 May 2014.[24] Annex III of the Board decision adopts the 2012 IFC Performance Standards on Environmental and Social Sustainability of the International Finance Corporation (IFC), a set of eight standards that are mandatory and contractually transferred to the AE and in the project through the AMA and FAA. Accompanying guidance notes are also adopted by the GCF Board and are referenced by the IRM where they illustrate demonstrable compliance in practice.[25]

45. PS 1 establishes an overall framework for assessment and management of environmental and social risks and impacts, including prevention and mitigation of adverse impacts.[26] The IRM has determined that both WWF-US (as AE) and the EEs that execute GCF-funded activities can

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[16] GCF Revised Environmental and Social Policy (RESP), Board Decision B.BM-2021/18, Sep. 13, 2021 https://www.greenclimate.fund/document/revised-environmental-and-social-policy
[17] GCF RESP Para 8e.
[18] GCF RESP Para 8 k, n and p.
[19] GCF RESP Para 12b, 12c and Para. 76-81.
[20] Decision B.40/17, para. 11. Risk appetite statement. Available at https://www.greenclimate.fund/sites/default/files/document/risk-appetite-statement-b40-17-full.pdf
[21] GCF RESP Para 19 and 23.
[22] GCF RESP Para. 14b. 60 and 61. See also B.11/05 (2015) Monitoring and Accountability Framework for Accredited Entities (2025). Available at https://www.greenclimate.fund/sites/default/files/document/gcf-b11-05.pdf
[23] GCF RESP Para. 14a.
[24] GCF Board Decision B07.02. https://www.greenclimate.fund/decision/b07-02
[25] The IFC PS Guidance Notes may acknowledge gaps between the PS and international standards and may sometimes address those gaps in the guidance.
[26] See IFC Performance Standard 1: https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standard-1-en.pdf

appropriately be considered "clients" for purposes of PS 1. PS 1 requires the client to "establish and maintain an ESMS appropriate to the nature and scale of the project and commensurate with the level of its environmental and social risks and impacts."[27]

46. For FP203, the WWF-US Environmental and Social Safeguards Framework (WWF-US ESSF) is equivalent to the ESMS under PS 1 and extends relevant recommendations, requirements, and procedures to the EEs [28] as set forth in the Project ESMF.[29] PS 1 further requires the client to establish management programmes describing mitigation and performance improvement measures.[30]

47. The provisions of PS 1 apply to the issues raised in this complaint regarding the identification, management, mitigation, and reporting of labour and workplace risks,[31] the provision of a suitable GRM,[32] and differentiated measures to address gender discrimination or GBV within the HECO Project.[33]

Performance Standard 2 of the Interim ESS

48. PS 2 elaborates how 'clients' should address Labour and Working Conditions.[34] Its scope depends on the type of employment relationship.[35] In the present case, FPN as the EE, is a 'client' for purposes of applying PS 2. For FP203, EE workers fall within the definition of 'direct workers' and thus within PS 2's scope.[36] PS 2 requires the AE and EE to: provide reasonable working conditions and terms of employment; [37] maintain documented HR policies and procedures;[38] provide a workplace grievance mechanism available to all workers, including contract workers, without retribution;[39] promote non-discrimination and equal opportunity;[40] take measures to prevent and address harassment toward women;[41] and address concerns promptly, allowing for anonymous complaints and providing timely feedback without reprisal.[42] The IRM concludes that PS 2 applies to workers of the EE as a matter of GCF policy.

GCF Gender Policy

49. The Gender Policy was approved by the GCF Board decision B.24/12 on 14 November 2019. The Gender Policy requires AEs and EEs to implement projects and programmes in a manner that

[27] IFC Environmental and Social Management Toolkit, Aug. 2025. https://www.ifc.org/content/dam/ifc/doc/2025/esms-toolkit-general-2025.pdf
[28] WWF-US, HECO Project ESMF (2023) pgs. 68-70.
[29] See https://www.worldwildlife.org/pages/wwf-s-environmental-and-social-safeguards-framework
[30] Performance Standard 1, para. 13.
[31] PS 1 requires the client to have the organizational capacity and competency to ensure a functional Environmental and Social Management System, anchored by the capacity to properly identify risk and impacts (Para 7, 17-18).
[32] PS 1 ensures that an effective grievance mechanism be provided and be properly communicated to stakeholders (Para. 25, 34-36).
[33] PS 1 (Para. 12, 4); see also PS 2.
[34] See Performance Standard 2: https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standard-2-en.pdf
[35] Performance Standard 2, Scope of Application, Para. 4.
[36] PS 2 Para. 5.
[37] PS 2 Para. 10.
[38] PS 2 Para. 8 and 9.
[39] PS 2 Paras. 20, 24-26.
[40] PS 2 Para 15.
[41] PS 2 Para 15.
[42] PS 2 Para 20.

enhances gender equality within governing structures and day-to-day operations, and to promote gender equality and women's empowerment through fund allocation decisions and project implementation.[43] Consistent with the Gender Policy and the RESP, WWF-US and the EEs are required to ensure zero tolerance for SEAH through proactive awareness-building, training, monitoring and reporting, and the provision of a gender-sensitive GRM.

50. The Gender Policy requires that women and men be given equal opportunity to participate in stakeholder consultations and decision-making; that project design and implementation be informed by gender assessment results; and that annual performance reports include progress on project-level gender action plans.[44] AEs are responsible for meeting policy requirements, supporting implementation of the project-level gender action plan, and notifying GCF of major changes or circumstances affecting GAP implementation.[45] At the project level, GCF requires funded activities to address and reduce gender inequality and deliver accountability to both men and women.[46]

GCF Action Plan for Addressing SEAH

51. The Action Plan for Addressing Sexual Exploitation, Sexual Abuse, and Sexual Harassment (SEAH Action Plan), finalised in March 2022, provides a framework for the operationalisation of SEAH provisions outlined in the RESP. It requires AEs to ensure activities align with the SEAH provisions of the revised ESP; to identify and reflect SEAH risks in relevant safeguards instruments; to include measures to prevent, address, and eliminate SEAH; and to establish and operate accessible, inclusive, survivor-centred, and gender-responsive GRMs, with procedures for confidential reporting, ethical documentation, and provision of timely services and redress to survivors.[47] The Action Plan also requires the Secretariat to carry out monitoring, review, and reporting in relation to the environmental and social performance — including SEAH — of GCF-financed activities, pursuant to the MAF, interim ESS, and the RESP.

GCF requirement to comply with National Law[48]

52. GCF requires all GCF-funded activities to comply with relevant national law.[49] The IFC Performance Standards establish under PS2 that clients must comply with applicable national law, including laws implementing host country obligations under international law. Accordingly, the IRM has proceeded on the basis that compliance with relevant provisions of national law is integrated within the Interim ESS and required by GCF. Relevant statutory law includes:

53. **Law 1010 of 2006**[50] defines, prevents, and punishes **workplace harassment** in both public and private sectors, requiring employers to create internal committees to handle complaints of persistent abusive behaviour. It protects Complainants and witnesses by prohibiting dismissal without just cause for six months following a complaint and provides remedies including reinstatement, protection orders, and potential damages. Law 1010 Article 9 **establishes the legal basis** for the Workplace Co-Existence Committee (*Comité de Convivencia Laboral*), an internal, confidential, conciliatory, and effective procedure to address discrimination and

[43] GCF Gender Policy Para. 21.
[44] GCF Gender Policy Para. 20, 25d and 25e.
[45] GCF Gender Policy Para 27, 30c and 30d.
[46] GCF Gender Policy, Para. 12b.
[47] GCF SEAH Action Plan, Para 20, 21a and 21b.
[48] Based in part on an Expert Legal Analysis and Opinion contracted by the IRM and included in Annex IV.
[49] GCF RESP, Para. 8n; AMA.
[50] Law 1010 (Workplace Harassment) (January 23, 2006) Official Gazette No. 46.160, specifically Art. 13-14

workplace harassment complaints.[51] As noted below, sexual harassment complaints are outside the remit of the Workplace Co-existence Committee.

54. **Law 1257 of 2008**[52] establishes a comprehensive framework to prevent, sanction, and eradicate violence and discrimination against women. While broader than employment law, it applies in workplace contexts by imposing duties on public and private actors to adopt measures ensuring a life free from violence, including gender-based violence in professional environments.

55. **Decree 1072 of 2015**[53] is the Single Regulatory Decree of the Labour Sector, consolidating labour and occupational health and safety regulations. Key aspects include: the mandatory Occupational Health and Safety Management System (SG-SST) for all employers; compilation of labour norms covering employment contracts and occupational risks; and ongoing updates addressing teleworking, employment incentives, and related matters.

56. **Colombian Law 2365**[54] came into effect on 20 June 2024, strengthening Colombia's regulatory framework on sexual harassment in the workplace and educational settings, substantially expanding definitions and reinforcing employer obligations on prevention and reporting. Article 7 extends protection to all persons in a labour context regardless of engagement type. Article 13 establishes express anti-retaliation guarantees for complainants and witnesses. Article 14 creates a six-month protective window following a complaint during which termination is presumed retaliatory, giving rise to a fine of one to five thousand daily statutory minimum wages. It mandates that complaints can be filed verbally or in writing, and that complaints and sanctions be forwarded to the Integrated Gender Violence Information System within the last 10 business days of each semester.

57. A Constitutional Court ruling T-141 (2024) clarifies that Law 2365 extends protections to persons accompanying Complainants (second-order victims)— including the Gender and SEAH Specialist in this case. ILO Convention 190, ratified by Law 2528 (2025), establishes an international basis for a zero-tolerance approach and provides guarantees of protection for both victims and employees who accompany them in the operation of a complaint mechanism.

58. **Law 2466 of 2025,**[55] Colombia's broader labour reform, introduces enhanced employer obligations to prevent and address workplace violence, harassment, and discrimination. Article 18 specifically requires employers to guarantee prevention and response measures — including protocols, committees, and mechanisms — that address gender-based violence, violence against women, and sexual harassment in the workplace, in accordance with Laws 1010 (2006), 1257 (2008), and 2365 (2024).

59. **Res. 3461 of 2025**[56] (Ministry of Labour) confirms that sexual harassment is not a conciliable conduct and accordingly falls outside the preventive and conciliatory purpose of the Workplace Coexistence Committee. The mere existence of the Workplace Coexistence Committee does not satisfy the employer's duty to provide an adequate channel for cases of sexual harassment or gender-based violence.

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[51] The Co-existence Committee details (composition, election procedures, terms, etc) were defined by Ministerial Resolutions **652 and 1356 of 2012** (Ministry of Labor) and updated by **Resolution 3461 of 2025** (Ministry of Labour). The Committee also has prevention and promotion functions focused on guaranteeing a safe and good work environment.

[52] Law 1257 of 2008 (Violence Against Women)

[53] L&E Global. https://leglobal.law/2024/05/24/colombia-pension-and-labour-reforms/

[54] Law 2365 of 2024 (Workplace Harassment and Gender-Based Violence).

[55] Law 2466 of 2025 (Labor Reform)

[56] Resolution 3461 of 2025 (Colombia Ministry of Labor)

60. **Circular 0076 of 2025**[57] (Ministry of Labour) reiterates the employer's duty to adopt immediate protective actions upon awareness of facts potentially constituting harassment, regardless of the formality or anonymity of the report.

61. **Under the foregoing statutory framework, the duty to act and the irrelevance of anonymity**: The employer's duty to act is triggered as soon as it becomes aware, formally or informally, through any representative with decision-making authority, of facts that may reasonably constitute sexual harassment or gender-based violence. The Constitutional Court has consistently held[58] that the formality or anonymity of the grievance is not a precondition for activating the duty of protection.

4.4 Project-Level Issues

4.4.1 Introduction

62. The complaint alleges that FPN failed to provide a GRM meeting the SEAH requirements and related workplace labour protections of GCF policy. This section assesses whether the project-level GRM and labour and workplace conditions at FPN were, at relevant times, survivor-centred, gender-responsive, and aligned with applicable GCF policies, as asked in the Scope of the Compliance Investigation.[59]

63. The HECO Environmental and Social Management Framework (ESMF) and Gender Action Plan (GAP) establish ambitious gender-transformative objectives and acknowledge the cultural barriers to dismantling patriarchal social structures in rural Colombia.[60] The project's Gender Assessment frames GBV and SEAH as rooted in structural inequalities common to conservation contexts, introducing a continuum of violence that traces GBV causation from the private to the public sphere. In Colombia, women represent 73.6% of victims of intrafamily violence, 85.7% of sexual violence victims, and 34.8% of interpersonal violence victims.[61] The ESMF further identifies project-wide GBV and sexual violence risks linked to illegal armed groups and attacks on environmental defenders.[62] Both the ESMF and the GAP recognize the need for an intersectional approach to gender — including engaging men in GBV prevention and cultivating positive masculinities.

64. Against this backdrop, the ESMF requires specialized gender and SEAH expertise to design and implement a gender-responsive, survivor-centred GRM as the institutional mechanism for effectively addressing GBV and SEAH complaints. The GAP acknowledges that barriers to gender equity exist within the implementing institutions themselves — noting that none of the partners, regional corporations, or research institutes have gender policies guiding management — and recommends gender mainstreaming processes that actively involve men and women at different management levels, *"who will be trained in the subject and are able to recognize that gender structures are also present in relationship norms in professional environments."*[63] The GAP's recognition that implementing institutions must themselves undergo gender transformation is

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[57] Ministry of Labor Circular No. 076 of 2025

[58] Constitutional Court of Colombia, Judgment No. T-878 of 2014;
Constitutional Court of Colombia, Judgment No. Judgment No. T-239 of 2018; and
Constitutional Court of Colombia, Judgment No. Judgment No. T-141 of 2024

[59] In particular PS 1, PS 2, the GCF Gender Policy, RESP the SEAH Action Plan, and related guidance notes.

[60] WWF-US, HECO Gender Assessment (2023), pg. 24

[61] WWF-US, HECO Gender Assessment (2023), pg. 25, citing 2018 research from the Colombian Women's Observatory. http://www.observatoriomujeres.gov.co/es/Violence

[62] ESMF, pg. 86 and 89. See also, PS1, Para. 35.

[63] WWF-US, HECO Gender Analysis (2023) pg. 76.

directly relevant to evaluating whether the GRM provided to project workers and affected communities was genuinely survivor-centred and gender-responsive.

65. This section therefore examines the extent to which HECO's project-level GRM and workplace conditions met GCF's requirements for survivor-centred, gender-responsive grievance redress, SEAH prevention and response, and labour protections. Compliance issues related to AE due diligence and monitoring obligations are examined separately in Section 4.5.

4.4.2 Issue 1: FPN (PMU) GRM Compliance with GCF Policies

66. **Summary:** The Complainant alleges that FPN's GRM did not comply with GCF policies, that the GBV/SEAH Protocol approved by FPN was not properly implemented, and that FPN failed to respond appropriately to GBV/SEAH complaints despite evidence of their occurrence. The Complainant further maintains that FPN's conduct toward potential grievants reflects a wider practice of potential discrimination at odds with the HECO ESMF and associated risk management plans.

67. This section begins with a factual review of the GRM within the HECO governance structure, then examines the process for establishing a project-level GRM, and finally reviews the specific circumstances of FPN's GRM operation, with particular attention to the GBV/SEAH Protocol.

Factual Review

68. GCF states that a project-level GRM must be accessible, fair, transparent, culturally appropriate, free of cost and retribution, and — for SEAH complaints — explicitly survivor-centred and gender-responsive, meeting the UN Guiding Principles' effectiveness criteria, while preserving complainants' rights to access the GCF Independent Redress Mechanism or national judicial remedies. AEs and EEs are responsible for ensuring these standards are met at all levels. [64]

69. The HECO ESMF outlines that a **project-level GRM** be developed in the first six months of implementation based on institutional discussions about partner roles and competencies.[65] The ESMF requires both EEs to hire a Gender and SEAH Specialist to develop procedures and build capacity for addressing SEAH and GBV grievances.[66]

70. Implementation of the project-level GRM was delayed by a decision to use PNNC's existing grievance intake and document management system.[67] At the time, implementation of project activities had not begun. A revised project-level GRM proposal, under which each organization's existing institutional GRM would remain independent and available, states that if the ESS staff of each EE receive a grievance directly, they would be responsible for filing that grievance through PNNC's intake infrastructure so that all project-level grievances are dealt with systematically. This proposed GRM structure for the Project, utilising PNNC's site-based grievance intake structure and central document tracking system, remains under GCF review for consideration by the Secretariat in the context of a comprehensive change request.

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[64] See RESP, Para. 76-81, particularly the requirement for the GRM to be gender-responsive and SEAH survivor-centred. IFC PS 2 calls for a workplace GRM as does the GCF Gender Policy (Para 25k) and SEAH Action Plan (Para 4.4.4 a).
[65] WWF-US, HECO Project ESMF, pg. 135-140.
[66] WWF-US, HECO Project ESMF, pg. 110.
[67] WWF-US, FP203 2024 Annual Performance Report; See PNNC Grievance website - http://www.parquesnacionales.gov.co/portal/es/servicio-al-ciudadano/peticiones-quejas-reclamos-y-sugerencias

71. Under this proposal, GBV/SEAH complaints would be registered and referred to the PMU Gender Specialist due to the sensitivity and specialized training necessary for investigation.[68] GCF required WWF-US to consult with affected communities on the revised project-level GRM proposal, a process that began in September 2025.[69] FPN's institutional GRM (PQRRS) has been available to staff and external partners for at least four years and provides multiple intake channels, including for anonymous submissions.[70] The GRM coordinator handles intake, assigns risk levels, and tracks complaints in an Excel registry and coordinates with a Workplace Co-existence Committee, which assists in procedural decisions in handling non-GBV/SEAH grievances. All staff are briefed on the GRM at onboarding and periodic GRM training is provided to new staff. However, beyond the PQRRS webpage and GBV/SEAH Protocol, FPN did not provide a written GRM policy or procedure to the IRM that outlines roles and responsibilities, describes all eligibility criteria for handling all types of grievances, appeals, or escalation options, or identifies how conflicts of interest on the grievance committee are managed.[71]

72. In response to changes in national legal requirements, FPN initiated a **GBV/SEAH Protocol** development process in 2022,[72] grounded in relevant institutional policies in 2023,[73] and assisted by a national workers' compensation insurance company [74] and a five-person internal task force on GBV/SEAH prevention under the direction of FPN's Steering Committee.[75] These efforts produced an initial Protocol draft and at least one staff socialisation meeting. FPN stated that prior to the Protocol update in 2024, no GBV/SEAH complaints had been submitted through official channels.[76]

73. The Complainant was hired in February 2024 as the Gender and SEAH Specialist for the HECO Project. Having over 12 years of specialised experience in GBV/SEAH protocol design, the Complainant was hired as the top-ranked candidate. As according to WWF-US's subsidiary agreement with FPN, which provides for WWF-US review of PMU final candidates, WWF-US reviewed the finalist materials and provided a no-objection to the recommendation to hire the

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[68] The proposed PNNC grievance intake system classifies the submission (e.g., (grievances, petitions, requests, suggestions, and compliments) according to the categories and response timelines defined by Colombia Law 1755 (2015) and for GBV/SEAH complaints, Law 2365. For GBV/SEAH complaints, PNNC also activates additional confidentiality and data processing measures under its institutional "Protocol for the Prevention, Attention and Protection Measures for All Forms of Violence Against Women, Based on Gender and/or Discrimination"

[69] GCF RESP requires meaningful consultation, which encompasses GRM design.

[70] FPN Grievance Redress Mechanism (PQRRS). https://www.patrimonionatural.org.co/contacto-y-pqrrs

[71] FPN provided a document entitled, Program for Transparency and Business Ethics, approved March 25, 2025, which describes institutional policies and procedures designed to identify, detect, prevent, manage, and mitigate the risks of corruption and transnational bribery (C/ST) within an organization – but does not include a detailed PQRRS procedure.

[72] This section refers to evidence provided in the FPN Executive Committee Meeting Minutes, 12 September 2024. The IRM notes that two versions of these minutes were provided with different content; the IRM relies on the Spanish version for accuracy.

[73] FPN Steering Committee, Meeting Minutes, 10 October 2023 and 17 October 2023. Policies on workplace harassment, sexual harassment, work-life balance, workplace health and safety and on consumption of alcohol and drugs were approved at this meeting.

[74] ARL (*Administradoras de Riesgos Laborales*) in Colombia is mandatory insurance covering employees for work-related accidents and occupational illnesses.

[75] FPN's Steering Committee includes the Executive Director, the Technical Deputy Director, the Operations Coordinator, the Legal Coordinator, the Finance Coordinator, the Communications leader, and the Internal Oversight and Monitoring Leader.

[76] IRM correspondence with FPN staff.

Complainant.[77] Although Protocol support was additional to their primary HECO GAP responsibilities, [78] the Complainant led the final steps of its development after being requested to do so by FPN staff, reflecting good-faith efforts by FPN to provide a survivor-centred, gender responsive GRM at the early stages of project implementation. The Protocol was ultimately approved by FPN's Steering Committee in July 2024 along with a corresponding institutional policy.[79] The GBV/SEAH Protocol outlines over thirty explicit criteria for qualifying workplace behaviour as gender-based violence or sexual abuse, exploitation, or harassment. The Protocol outlines steps to activate GBV/SEAH complaint investigation as well as reporting and escalation pathways in accordance with national law.[80] The FPN PQRRS now includes this dedicated GBV/SEAH procedure and a channel for GBV/SEAH complaints, including anonymous complaints.

74. Separate from the Workplace Co-existence Committee, a Roundtable for the Prevention and Attention of Gender-Based Violence and Sexual Harassment (henceforth, Gender Working Group, or GWG) was established by FPN as the Protocol's deliberative body, with five members: the Gender and SEAH Specialist, a member of FPN leadership, and representatives from legal, HR, and the GRM. [81] The Gender and SEAH Specialist was the GWG lead.[82]

75. The Steering Committee decided to initiate socialisation and training sessions in August 2024, preceded by a diagnostic staff survey sent by the Executive Director to all staff on 24 July 2024 to ensure the sessions were aligned with the needs and characteristics of the staff. The FPN staff survey,[83] which had a double purpose of establishing awareness and reminding staff of the PQRRS intake channels, explicitly asked respondents if respondents had experienced personally or knew of incidents of GBV/SEAH. If in the affirmative and if comfortable, they were asked to share details about the incident.[84] The survey drew 49 of 77 staff responses. These initial efforts to introduce the Protocol at FPN surfaced allegations of SEAH incidents through the staff survey and in the context of organising the sessions to socialise the Protocol.

76. The IRM learned that survey responses included information on sexual harassment complaints involving past and present FPN staff, some of which were further corroborated through interviews with stakeholders who had awareness of the incidents. Through interviews, the IRM investigation identified as many as 18 alleged GBV/SEAH incidents involving 7 different employees (See Table A-1, Annex IX).[85] The cases mostly involved verbal and physical harassment and verbal abuse. Most of the accused individuals were linked to multiple reported incidents, an instance which is highlighted in the GBV/SEAH Protocol as an aggravated

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[77] Subsidiary agreement WWF-US – FPN (2023), Section N, Para. 5.
[78] FPN, HECO Gender Specialist, Terms of Reference (2024); Complainant Employment Contract
[79] FPN Steering Committee Minutes, July 2024. FPN Protocol for the Prevention and Response to GBV and SEAH (approved July 2024), Para. 20. http://patrimonionatural.org.co/wp-content/uploads/2024/07/Protocolo-de-Prevencion-y-Atencion-de-Violencias-Basadas-en-Genero-y-Acoso-Sexual-08-07-2024.pdf.
[80] FPN GBV/SEAH Prevention and Response Protocol, pg. 13-16.
[81] FPN GBV/SEAH Prevention and Response Protocol, pg. 23. See also Res. 3461 of 202511 (Ministry of Labor) Confirms that sexual harassment is not a conciliable conduct and accordingly falls outside the preventive and conciliatory purpose of the Workplace Coexistence Committee. The mere existence of the Workplace Coexistence Committee does not satisfy the employer's duty to provide an adequate channel for cases of sexual harassment or gender-based violence.
[82] FPN submission to IRM, 12 June 2024.
[83] FPN Executive Committee, Meeting Minutes, 12 September 2024 and FPN Statement to IRM, 1 Aug. 2025
[84] FPN, Staff survey on Gender-based Violence and Sexual Harassment, August 2024.
[85] The identified cases were indicated through interviews of FPN staff. As a survivor-centred grievance mechanism and due to the sensitive nature of the information, the Annex is considered confidential and restricted.

circumstance warranting special precautionary measures and a structured assessment to determine whether further action was warranted.[86]

77. The IRM did not seek to validate individual cases beyond the formal IRM complaints, respecting confidentiality and the sensitivity of the allegations. However, the IRM received credible evidence from interviewees that involved sharing some knowledge of certain cases in good faith, and several reported fear of retaliation for speaking with the IRM or pursuing complaints through FPN's formal channels.

78. The training sessions were planned and approved by the Protocol design committee and FPN senior leadership.[87] Groups were pre-assigned to avoid placing implicated employees with complainants, and this planning process revealed to the Gender and SEAH Specialist the names of several implicated employees for the first time.[88] The first session was held on 16 August 2024 for the Executive Committee; the second approximately 10 days later with 9 of 17 invited staff. From interviews with those who heard second-hand reports, as well as with the Complainant, the IRM learned that during the second session, an employee implicated in multiple of the reports of harassment from the survey interrupted to suggest that women bring the sexual harassment they experience upon themselves, escalating to a verbal exchange that caused discomfort and debate within the group.

79. The Protocol socialization sessions triggered apprehension among staff. FPN reported that some participants verbally indicated feeling singled out. Some male participants in one session requested that a man be included in the GWG.[89] In reference to what they had learned about the Protocol sessions, the material for which had been pre-approved by some members of the GWG and FPN leadership, FPN leadership characterized the Complainant's workplace behaviour as "passionate," "feminist," "extremist," and "inflexible." FPN further alleges that the Complainant departed from the pre-approved script and imposed inappropriate session management measures.[90] Such characterisations of difficulty with interpersonal relationships and conflict management were recorded in meeting minutes and later used to justify non-renewal of the Complainant's contract. However, the IRM did not see evidence of any documented formal complaints or disciplinary processes related to the Complainant.

80. However, one witness conveyed a different view, when they described the session as professionally handled by the Specialist and noted the intervention in response to comments made by one participant was appropriate. They stated that the comment demonstrated the need to continue creating dialogue spaces to address a lack of knowledge related to gender issues within the organization. The IRM was unable to interview direct witnesses, and no official session records were produced by FPN.[91]

81. These reactions contributed to the decision by FPN leadership to suspend Protocol training sessions in September 2024 to allow for methodological changes more suitable to FPN culture. The Complainant contested this as sending the wrong signal about FPN's commitment to the Protocol. In several meetings held in September 2025, the Complainant outlined each alleged incident identified through the survey and wider engagement, then recommended that FPN activate the GWG to investigate the SEAH allegations, which the Complainant asserted was a legal

[86] FPN GBV/SEAH Prevention and Response Protocol, pg. 15-16
[87] Interviews with FPN staff.
[88] Aug. 22 meeting cited in the Sep.12 Executive Committee meeting minutes
[89] FPN submission to IRM, 12 June 2024.
[90] IRM Interviews; Sep. 12 Meeting Minutes; FPN technical response to IRM; 12 Dec. 2025 meeting with FPN staff
[91] FPN provided no official record of the GBV/SEAH Protocol socialization session results.

requirement under Law 2365,[92] and resume socialisation workshops. At a meeting on September 12, 2024, after contentious debate, the Complainant alleges that FPN leadership declined both recommended actions, deciding not to activate the Protocol to investigate the reported allegations and suspending the socialisation trainings.

82. Despite an extensive list of GBV/SEAH incident qualifying criteria, FPN leadership provided three types of arguments to disqualify allegations as eligible GBV/SEAH complaints: 1) the alleged incidents did not meet Protocol criteria to be considered as GBV/SEAH complaints; 2) the allegations were anonymous and /or were not submitted through official channels; 3) the allegations involved persons and/or activities that had occurred in the past, rendering investigation neither feasible nor practical.

83. The Complainant asserts that they alerted FPN that the decision not to investigate, combined with the pause in socialisation, risked a chilling effect on staff willingness to use the Protocol. The Complainant maintains that both decisions signalled a pause — if not reversal — in the institution's commitment to implement its approved GBV/SEAH prevention policy.

84. The Complainant submitted a formal description of the GBV/SEAH allegations received in the survey to FPN leadership on October 7, 2024.[93] Internal GWG documentation indicates a decision that the communication fell below the threshold for a formal investigation, responding instead through informal preventive measures — supervisor contact, training, and a planned conversation with the Executive Director — with no recorded treatment of the incident as a GBV/SEAH matter.[94]

85. This escalating disagreement over Protocol implementation led the Complainant to withdraw from the GWG and refocus on their primary HECO responsibilities oriented toward GAP implementation.[95] Workplace harassment allegations arising from this period (September 2024–January 2025) are addressed in Section 4.4.3.

86. The Complainant asserts that FPN decisions affected efforts to coordinate GBV/SEAH response across the HECO Project. The FPN Protocol was intended to establish common steps across FPN, WWF-Colombia, and PNNC, and an "early warning system" for GBV/SEAH complaints is called for in the ESMF. Under a revised HECO project-level grievance mechanism proposal pending approval as of the writing of this report in May 2026, the IRM understands that PNNC and WWF-Colombia have agreed to refer GBV/SEAH complaints related to the HECO project to the PMU ESS Specialists and the Gender Specialist or to coordinate response.[96]

87. WWF-Colombia was developing its own GBV/SEAH guidelines and hired a Gender and SEAH Specialist in November 2022. However, finalisation of the protocol and harmonisation of GRM commitments were paused in 2024 after the non-renewal of the WWF-Colombia Gender Specialist's contract. Less is known to the IRM about PNNC's institutional GRM, though materials on the functioning of the PNNC GRM including the number of cases per mosaic, nature of claims, categorized descriptions of what had been received, and channels through which complaints had

[92] Under Article 11 of Law 2365 of 2024, Article 11. See Annex IV. Expert Legal Analysis and Opinion.
[93] FPN, Minutes of the Gender Roundtable Meeting, October 2024.
[94] Op Cit, pg. 2; Acta de Reunion SST (Workplace Health and Safety Meeting Minutes), Oct. 25, 2024; Acta de compromisos (Statement of Commitments), 5 Nov. 2024.
[95] The primary duties of the Gender Specialist are described in the position Terms of Reference and employee contract provided by the Complainant to IRM, neither of which reference the Protocol or GWG.
[96] PNNC, PETICIONES, QUEJAS, RECLAMOS, SUGERENCIAS Y DENUNCIAS – PQRSD,

been received were presented by WWF-US to the GCF in May 2025.[97] HECO plans involved articulating the FPN Protocol with PNNC procedures – a process that is ongoing.[98]

88. Based on a loss of confidence in FPN's GRM, the Complainant elected not to submit a formal complaint through the PQRRS, though they communicated their key concerns to FPN leadership before filing a complaint with WWF-US.[99] FPN contends that by declining to use official channels, the issues could not be formally identified or addressed.

89. By March 2026, of the original 11-person HECO PMU, 1 person had been fired, contracts of 3 others were not renewed, 4 had resigned, and 3 had been reported for workplace behaviour complaints. By the time the WWF-US GRM team had begun its investigation of the grievances in June 2025, FPN was contemplating plans to completely re-establish the HECO team.[100]

Analysis of Applicable GCF Policy

90. PS1 of the Interim ESS requires a proportionate GRM for project-affected persons as a core requirement of effective stakeholder engagement,[101] including prompt, accessible, culturally appropriate, no-cost resolution; assurance against reprisals; and annual feedback.[102] The RESP further requires that AEs provide GRMs that facilitate resolutions of grievances "promptly, through an accessible, fair, transparent and constructive process, that is also survivor-centred and gender-responsive in the case of SEAH."[103] PS2 requires a workplace GRM for all project workers, including contract workers.[104] The proposed GRM in the HECO Project ESMF are consistent with these policy requirements.[105]

91. On gender discrimination, PS1 requires differentiated measures to address GBV involving project-affected persons.[106] PS2 promotes non-discrimination and equal opportunity; requires the client to take measures to prevent and address harassment, particularly toward women;[107] and requires timely, anonymous complaint-handling without reprisal.[108] The RESP requires that adverse impacts do not fall disproportionately on women and girls or marginalised groups.[109] GCF mandates zero tolerance for SEAH,[110] decent work and non-discrimination for all workers,[111] and GRMs that are survivor-centred and gender-responsive.[112] AEs must ensure SEAH provisions are aligned with the RESP and an effective ESMS is in place.[113] The GCF SEAH Action Plan, generated by the Secretariat, operationalizes SEAH provisions and the IRM determines that this contains the most likely correct interpretation of the obligations under the policy. AEs must

[97] IRM correspondence with WWF-US, 9 May 2026.
[98] IRM interviews with FPN staff.
[99] Oct. 2024 Internal FPN correspondence and meeting minutes
[100] Interviews with WWF-US.
[101] PS 1 ensures that an effective grievance mechanism be provided and be properly communicated to stakeholders (Para. 25, 34-36).
[102] PS 1, Para 35-36.
[103] RESP, Para. 81 and operationalized by the GCF SEAH Action Plan, Para 21 (4.4.4 b), citing Paragraphs 19 (b), 77, 79 and 81 of the revised ESP.
[104] PS 2, Para 20, 24-26.
[105] Ch. 14, ESMF
[106] PS 1 (Para. 12, 4) see also PS 2.
[107] PS 2, Para. 15.
[108] PS 2, Para. 20.
[109] GCF RESP Para. 8e.
[110] GCF RESP Para. 8j and 8k.
[111] GCF RESP Para. 8p.
[112] GCF RESP Para. 12b, 12c and Para. 76-81. See also GCF SEAH Action Plan, Para. 21b.
[113] GCF RESP Para. 19 and 23

ensure activities align with SEAH provisions[114] and reflect SEAH risks in safeguards instruments, including pre-implementation awareness raising.[115]

92. The RESP defines Sexual Abuse as physical intrusion of a sexual nature by force or under coercive conditions; Sexual Exploitation as abuse of position for sexual purposes; and Sexual Harassment as unwelcome sexual conduct that interferes with work or creates an intimidating environment.[116] To give effect to a zero-tolerance of SEAH, GCF recognises a **survivor-centred, gender-responsive approach** to include "*protecting persons in vulnerable positions and situations, and survivors of SEAH in GCF-financed activities*."[117] In relation to SEAH-specific complaints, a GRM must also be survivor-centred and gender-responsive, highlighting the need for confidential reporting, safe and ethical documentation of cases, awareness of where and how to report, possible follow-up actions, and the provision of appropriate care for survivors, including "*medical care, psychosocial support, legal support, community driven protection measures and reintegration*."[118]

93. A Risk Assessment Tool was developed and published by GCF in June 2023, after FP203 approval, to assist the Secretariat and AEs to implement the SEAH Action Plan. The Risk Assessment Tool goes further than both RESP and the SEAH Action Plan in defining a **survivor-centred, gender-responsive GRM** as rights-based, recognising survivors' full lived experiences, and prioritising their rights, needs, and wishes throughout the process — especially for marginalised and vulnerable groups.[119]

94. In practical terms, the SEAH Action Plan and SEAH Risk Assessment Guidelines recommend that survivors be kept informed throughout the process, participate in decision-making, be clearly advised of all redress options, and provide prior informed consent before their information is used or disclosed. AE and EE staff handling allegations must disclose mandatory reporting requirements upfront, maintain confidentiality, ensure survivor safety, apply principles of non-discrimination and respect, comply with national law, and refrain from influencing survivor decisions.

95. The GCF SEAH Assessment Toolkit further emphasises that only trained SEAH specialists should advise workers and community groups about available SEAH services, that all groups must be informed of GRM procedures and the option of anonymous complaints, and that such services remain accessible to survivors regardless of whether a formal complaint is filed. [120]

96. The GCF SEAH Action Plan and SEAH Risk Assessment Guidelines highlight the importance of an enabling environment for SEAH prevention grounded in senior management leadership, robust anti-retaliation protections, and manager-specific training — including clear responsibilities to report SEAH, communicate consequences to workers, and prevent retaliation against those who raise complaints and ensuring protection for those workers on grievance committees against job loss or harassment.[121]

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[114] GCF SEAH Action Plan, Para. 20.
[115] GCF SEAH Action Plan, Para. 6(c) and 21 (e).
[116] GCF RESP Para. 2(x)-(z)
[117] GCF RESP, Para. 8k.
[118] GCF RESP, Para. 19 (b) i and ii.
[119] GCF Sexual Exploitation, Abuse and Harassment (SEAH) Risk Assessment Guideline: A Toolkit for Green Climate Fund (GCF) Financed Activities (June 27, 2023). https://www.greenclimate.fund/document/sexual-exploitation-abuse-and-harassment-seah-risk-assessment-guideline. Pg. 22-24.
[120] GCF SEAH Action Plan and Risk Assessment Guideline, pg. 21-22.
[121] GCF SEAH Risk Assessment Guideline, pg. 24.

97. Because the Risk Assessment Tool was made available to AEs after FP approval, the IRM emphasizes its utility for giving practical operational meaning to concepts that are referred to in the RESP.[122] The IRM notes that the SEAH Action Plan and SEAH Risk Assessment Guidelines are but one reference among others that converge around common definitions and practices associated with SEAH good practice.[123] Use of GCF SEAH Toolkit/Guidance informs, but by itself, does not determine FPN compliance in providing a survivor-centred, gender-responsive GRM. WWF-US would have needed to consult some SEAH guidance to give practical meaning to RESP prescriptive terms, and make them operational. The GCF SEAH Toolkit is an example of guidance that could have been used. The IRM employs the GCF SEAH toolkit to help define the minimum standard that would distinguish a survivor-centred, gender-responsive GRM from a conventional GRM approach. It is reasonable to expect that the eligibility decision by FPN GWG should at least meet the minimum standard for a survivor-centred, gender-responsive GRM. The IRM explores this minimum GRM standard, informed by GCF SEAH Guidance in the form of the SEAH Action Plan and SEAH Risk Assessment Guidelines.

98. **Colombia Legal Requirements.** Under Colombian law, employer compliance is assessed not on the formal existence of grievance mechanisms but on their effective operation. Compliance requires the employer to: (i) identify risk signals; (ii) conduct a documented assessment upon becoming aware of potentially relevant facts; and (iii) adopt proportionate response measures. This duty arises regardless of whether information is submitted through formal channels — it is sufficient that it reaches decision-making authority and reasonably suggests conduct within the scope of workplace harassment or gender-based violence.

Analysis

99. The HECO governance structure is complex, and GRM compliance depends on consistent GBV/SEAH practice across all partners — beginning with the PMU. The Colombia context presents particular challenges: violence against women is a long-standing national problem,[124] and while laws have required a gender-responsive workplace GRM for more than a decade, expanded regulations such a reporting requirements introduced by recent legislation and court rulings are new. The IRM also notes that new SEAH guidance was introduced at WWF-US in 2022 for GEF and GCF projects.[125]

100. The IRM's analysis of GRM performance focuses on FPN's provision of a workplace GRM, referred to above as an institutional GRM, to the Complainant in a manner consistent with the GCF policy requirements under the RESP, PS 1, PS2 and the SEAH Action Plan. To assess the compliance of FPN's institutional GRM with GCF policies, the IRM sought to understand and interrogate several related features: 1) the introduction of a GBV/SEAH Prevention and Response Protocol as an expansion of the general grievance procedure for FPN; 2) the integration of the expanded FPN institutional GRM within the HECO Project-level GRM, with the Gender Specialist having a connecting role in both GRMs; and 3) the proposed upward harmonization of the FPN

[122] GCF SEAH Action Plan and Risk Assessment Guideline, pg. 4.
[123] For example, the IASC Minimum Operating Standards, and the Core Humanitarian Standard, which together form the recognized international floor for SEAH zero-tolerance commitments, as well as the WWF Guidance Note on GBV and SEAH for GEF and GCF Projects (2022).
[124] Colombian Special Jurisdiction for Peace (JEP – Jurisdicción Especial para la Paz), reports at least 35,178 people fell victim to sexual, gender-based and reproductive violence during a decades long civil war. Data from 2025 indicates continued trends of violence and impunity against women in Colombia, with at least 501 women had been killed in femicides, while more than 7,000 cases of abuse, including sexual assault and harassment, were reported nationwide by mid-year, the vast majority of cases unresolved in the courts.
[125] WWF-US Guidance Note on SEAH was introduced in 2022. See https://assets.worldwildlife.org/www-prd/documents/4u5azw558y_Guidance_Note_on_Gender_Based_Violence_final_04_05_2022.pdf

GBV/SEAH Protocol standards across the HECO Project level GRM. The IRM considers the inter-connected relevance of these three features of the FPN GRM process.

101. As described above, the GBV/SEAH Protocol was approved by FPN leadership and integrated as a dedicated GBV/SEAH channel of the PQRRS. The Protocol integration expanded the institutional grievance procedure for FPN and provided some procedural clarity on GBV/SEAH eligibility criteria, escalation options, and decision-making. Despite these early efforts related to the Protocol, and this integration notwithstanding, the IRM was unable to confirm certain procedural steps of the PQRRS and Protocol grievance handling process. These procedural gaps, for example how the Workplace Co-Existence Committee and GWG interact, how conflicts of interest are managed, and how eligibility decisions are made, documented, and reported, suggest inconsistencies with GCF policy requirements outlined in the RESP and SEAH Action Plan. The IRM was provided only a partial list of recent grievances, which limited the ability to assess overall GRM performance.[126] Nevertheless, once FPN expanded the PQRRS to include a separate Protocol for handing GBV/SEAH complaints, the performance of the Protocol became a relevant feature of the institutional GRM to be assessed for compliance with GCF Policies.

102. In assessing the Protocol as a feature of the required HECO workplace GRM, the IRM also observes that the Protocol becomes part of the HECO project-level GRM by virtue of the Project-level GRM reliance on the FPN institutional GRM to identify, process, and resolve GBV/SEAH complaints related to HECO project activities. The FPN Protocol performance has a direct impact on the performance of the HECO project-level GRM, despite certain similarities and differences related to personnel and scope of application between the PQRRS and the GBV/SEAH Protocol. The coordinated functional responsibility of the FPN Gender Specialist to address GBV/SEAH complaints under the Protocol and under the revised procedure for the HECO Project-level GRM cements the connection between the two GRM levels.

103. Finally, the ESMF and interviews with HECO project staff provide credible evidence of intentions to harmonize the FPN GBV/SEAH Protocol standards across the HECO Project-level GRM. The ESMF outlines the role of the PMU, and specifically the Gender Specialist, to convene a technical working group with counterparts at WWF-CO and PNNC to establish a GBV/SEAH early warning system for HECO. Such a commitment required the designation of qualified GBV/SEAH expertise at both organizations and a review of procedural consistency across HECO activities in identifying and handling GBV/SEAH grievances. The Complainant asserts, and other interviews concur, that despite difficulties in establishing this technical working group, the FPN Protocol was the higher standard to be adopted at WWF-CO and PNNC.

104. For these three reasons, the FPN Protocol provides the evidentiary basis for assessing FPN compliance with GCF Policies related to provision of an acceptable GRM, either at the workplace or project-level.

105. In addition, the IRM also considers the Complainant's assertion that the adequacy of FPN's GRM as survivor-centred, gender-responsive, and compliant with other GCF Policy requirements outlined above, hinges not only on its accessibility to them (the Complainant) individually, but also in its accessibility to other FPN staff that have alleged SEAH complaints. By virtue of their official role to support or intervene in situations of gender-based violence through the Protocol, the IRM considers the Complainant's grievance intrinsically connected to other SEAH grievances that were communicated to them as a member of the GWG. The link between the supporter or intervener role and the survivor is recognized under Colombian Law, so much so that such a role

[126] FPN provided IRM a partial list of 3 registered grievances since 2022, two of which were originated as GBV/SEAH complaints, but later reclassified as workplace grievances.

falls under the classification of protected activity.[127] The analysis of compliance with GCF requirements for a project and workplace GRM must therefore consider how the expanded FPN institutional GRM was made available more generally to other grievants at FPN as well as the Complainant to fully interrogate the complaint. The IRM proceeds to apply this understanding of structural relationships (between the FPN institutional GRM and the Project-level GRM, and between the Complainant access to a FPN workplace GRM and other GBV/SEAH grievants access to that same GRM) to assess the compliance of FPN's institutional GRM with GCF policy.

Assessment of FPN's Institutional GRM

106. The decision to forgo formal investigations for GBV/SEAH incidents and to pause Protocol socialisation sessions that surfaced in August–September 2024 is the central disagreement between FPN leadership and the Complainant. FPN leadership indicated a preference to address workplace incidents through awareness and training rather than through formal disciplinary action.[128] The Complainant asserted, in contrast, that workplace trust could only be ensured through proportionate, consistent, and accountable responses to GBV/SEAH allegations. The Complainant contends that the Protocol permits investigation of anonymous complaints[129] and that knowledge of alleged incidents triggers reporting under Colombian Law 2365.

FPN's Eligibility Determination of GBV/SEAH Allegations

107. The IRM assesses the three arguments that FPN leadership provided to disqualify reported allegations as GBV/SEAH complaints, and thereby justify not activating the Protocol's investigation function. The IRM identified these arguments as two interpretations of existing eligibility criteria and one new criterion not explicitly included in the GBV/SEAH Protocol or PQRRS website text, which were then applied to reported cases, each of which is assessed below. In interviews with the IRM, FPN leadership and some members of the Gender Working Group expressed the view that several complaints failed to qualify as meeting any of the criteria in the Protocol for treatment as a GBV/SEAH incident, despite an extensive list of GBV/SEAH incident qualifying criteria provided in the FPN Protocol.

108. As a cross-cutting observation, FPN has not provided the IRM with the documentation necessary to fully assess these decisions. The uneven quality of evidence supporting FPN's eligibility determinations (including meeting minutes, grievance registry, and disciplinary records) has important implications for assessing GRM compliance and FPN's capacity to implement a GCF-compliant GRM.

109. **Disqualifying Argument 1: Allegations were exaggerated or did not technically qualify as GBV/SEAH.** The IRM confirmed that certain allegations were acknowledged by FPN's leadership, but characterised as "over-reactions," "small issues," or "flirtatious behaviour" rather than harassment.[130] Other behaviours were normalized as culturally uncomfortable but manageable aspects of *machista* culture, best addressed through further awareness training.[131]

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[127] Under Colombian law, protected activity is not limited to the filing of formal complaints. It may also include conduct aimed at reporting, channelling, or facilitating the handling of potential workplace harassment or gender-based violence, particularly where such conduct contributes to activating internal protection mechanisms. In Decision T-141 of 2024,15 the Constitutional Court examined retaliation in the context of workplace harassment and held that the scope of protection extends not only direct victims but also those who support or intervene in situations of gender-based violence.

[128] FPN Executive Committee, Meeting Minutes, 12 September 2024

[129] FPN GBV/SEAH Prevention and Response Protocol, pg. 20

[130] Interviews with FPN staff and in internal meeting minutes reviewed by the IRM.

[131] Interviews with FPN staff and in internal meeting minutes reviewed by the IRM.

Despite alignment with several behaviours listed in FPN's Protocol as constituting SEAH,[132] several allegations were not investigated as GBV/SEAH, though some were redirected as workplace harassment.

110. Through internal documentation and further probed during the field mission in November 2025, the IRM is aware of at least two complaints formally submitted to and deliberated by the GWG, as part of the grievance processes offered by the Protocol. The GWG determined both complaints to be ineligible under the Protocol, despite being in alignment with Protocol criteria, as they contended that the issues were not related to GBV and/or SEAH. The IRM determines that the information provided fully justified the activation of the Protocol. In both cases, the GWG erroneously redirected the complaints as workplace behaviour issues to be addressed through sensitivity training in the context of an improvement plan rather than activating the Protocol's full protections, thereby allowing the recurrence of hostile conduct and harassment in the workplace.[133] In both cases, FPN's case closure documentation was incomplete, omitting key information on allegations and irregularities in the process – including efforts to downplay the situation by Senior leadership. The case closure documentation also inadequately represented the disqualifying decision that downgraded the complaint to a workplace issue and lacked evidence of a proper investigation or security guarantees. One of the complainants believes that this ultimately resulted in constructive dismissal.

111. FPN provided little documentation to substantiate its eligibility decisions for these two cases, preventing the IRM from definitively assessing their evidentiary basis. The evidence provided by FPN to the IRM reflects key inconsistencies with a survivor-centred, gender-responsive process, including: i) no justification for why Protocol criteria were not met suggests that the survivor account was not treated as the primary evidentiary standard; ii) validation of process decisions without the consent of the survivor, without independent witnesses privileges, or acknowledgement of survivor decisions minimizes survivor agency; iii) inadequate institutional response that tends to privileges the perpetrators' accounts of intent over the effect of the conduct on the survivor; iv) omission of informal pressure by FPN leadership for both complainants to tolerate non-compliant behaviour which fails to acknowledge suppression of formal process; and v) no formal disciplinary consequences and no mention of timely, confidential, non-discriminatory, dignified redress which fails to consider adequate remediation.

112. Beyond the complainants, the IRM learned through interviews with HECO project staff that others also disagreed with the ineligibility determinations. FPN's claims that the complaints did not meet the criteria for GBV and SEAH-related issues without explanation diluted the severity of the reported incidents and may have deprived the complainants from proportionate precautionary protections, including a structured investigation by qualified investigators called for in the Protocol and under Colombian law for handling GBV/SEAH complaints.[134] The IRM notes that GCF's SEAH Action Plan provides for a survivor-centred GRM that gives special deference to the survivor's participation, safety, non-discrimination, and consent, and which out of an abundance of caution would typically lower — not raise — the eligibility threshold for investigation. The evidence available to the IRM indicates that FPN did not meet the reasonable, minimum standard for a survivor-centred, gender-responsive GRM (GWG eligibility decisions seem less deferential, less accessible, and less participatory than required), helpfully indicated by the GCF SEAH Toolkit, but nominally required by the RESP and the SEAH Action Plan. The technical qualification criteria applied by FPN appears to have screened out eligible potential

[132] FPN Protocol, Section 6 – Forms of Sexual Harassment - What behaviours constitute gender-based violence and/or sexual harassment?, pgs. 14-15.
[133] Internal documentation on GBV/SEAH grievances received since 2022, provided to the IRM.
[134] Law 2365 (2024) Articles 11 and 13.

complaints in a manner that is inconsistent with the Protocol and with GCF policy (See **Table 2 in Annex IX** for a summary of the gaps).

113. **Disqualifying Argument 2: Allegations not submitted through official channels cannot be considered complaints.** FPN argued that survey responses and verbal reports could not constitute grievances unless submitted through official intake channels, characterizing the survey as a tool for preventative awareness rather than complaint intake.[135] The IRM finds this position inconsistent with GCF policy and Colombian Law.[136] The SEAH Action Plan explicitly recognizes verbal and anonymous reports as actionable,[137] reflecting the power imbalances that drive these reporting preferences. Lack of a structured assessment of such reports — particularly where they indicate a pattern — is inconsistent with a survivor-centred approach and is noncompliant with RESP (Para. 81), SEAH Action Plan (Para. 21b) and the Employers duty to act under recent court decisions in Colombia.[138] The September 12 Steering Committee meeting minutes do not record the actual decision to decline a GWG investigation, and the IRM was provided no additional documentation supporting individual eligibility decisions or evidence of internal assessment for the different survey cases.[139]

114. **Disqualifying Argument 3: Legacy GBV/SEAH incidents involving former FPN staff cannot be investigated retrospectively.** FPN disqualified multiple allegations involving two former staff as ineligible for GWG investigation, on grounds of presumed infeasibility or lack of consequence. The IRM finds this decision contrary to RESP, which in this case requires compliance with Colombian Law.[140] Law 2365 requires any complaint filed on or after June 20, 2024 to be processed under the law's procedures and protections, even if the underlying incidents predate the law's enactment.[141] As the SEAH Risk Assessment Guidance notes, contextual factors, such as the failure to investigate past events can normalize harmful behaviour where survivors are less likely to report violations, causing a "hidden crisis of SEAH incidents" and should not be discounted.[142] FPN provided no supporting evidence that such investigations were considered or were technically infeasible.

115. **Technical capacity and independence of the Gender Working Group.** The GCF SEAH Action Plan emphasizes the importance of trained SEAH specialists in survivor-centred GRM decision-making.[143] Colombian Law 2365, while not prescribing specific professional credentials or certification requirements for Committee members, does impose upon the employer an affirmative obligation to ensure that all personnel involved in the GBV/SEAH complaint process have adequate training in gender-based issues, sexual harassment and human rights, with

[135] FPN submission to IRM, 1 Aug. 2025.
[136] See Annex IV, Expert Legal Analysis and Opinion, page 10.
[137] GCF SEAH Action Plan and Risk Assessment Guideline, pg. 22
[138] Constitutional Court of Colombia, Judgements T-878 (2014); T-239 (2018); T-141 (2024).
[139] An FPN Grievance list seen by the IRM related to GBV/SEAH since 2022 indicates that no grievances were validated by the GWG as SEAH complaints, noting for the allegations reported through the survey that they are not gender-based cases.
[140] RESP Para. 4 and 8n.
[141] See Annex IV. Expert Legal Analysis and Opinion. Under the doctrine of prospective application of procedural and protective norms, complaints filed after the Law's effective date, even when the underlying incidents occurred before June 20, 2024, shall be processed under the new procedures and protections established by Law 2365. In those cases, the employer is obligated to activate the complaint mechanism and care protocol under the new procedures of Law 2365 of 2024 and adopt immediate protective measures for the complainant and witnesses, when requested, among other requirements.
[142] GCF SEAH Risk Assessment Guideline, pg. 7.
[143] GCF SEAH Risk Assessment Guideline, pg. 22.

periodic GBV/SEAH training programs.[144] None of the GWG members other than the Complainant reported having specialized training in GBV/SEAH identification, assessment, investigation, and remedy. In some contexts, certification as a GBV/SEAH investigator can involve multi-day trainings, with assessment requirements, led by qualified organizations.[145] Specialised training in women's rights, national labour and criminal law, victim/survivor-centred approaches, trauma informed engagement, evidentiary standards, and investigation techniques are recommended by good practice.[146] The only GBV/SEAH-specific training indicated by GWG members was a World Bank-supported training in 2025.[147] By contrast, the FPN Gender and SEAH Specialist had over 12 years of relevant training, publications, and instructional experience.

116. **Table 2 in Annex IX** summarizes how actions taken by FPN, based on the two formally submitted cases, fall short of the minimum criteria that distinguish a survivor-centred, gender responsive GRM, required by GCF, from a conventional GRM. The IRM finds that for most criteria, the FPN GRM failed to meet these minimum standards. Complainants were inadequately informed of the process (particularly regarding the decision to reclassify their complaint as non-SEAH), excluded from key decisions, not offered proper investigation, workplace protections, or other forms of survivor-centred redress, and not informed of reporting requirements, precautionary measures or available escalation options. The GWG actions in both cases conveyed a lack of respect and adherence to non-discrimination, including advice to soften complaints, subjecting survivors to informal pressure that was not documented in the formal process, and not providing timely, complete process documentation. Consistent with Colombian Law and GCF policy, protections for workers on grievance committees were also inadequate.[148] The events described limited the complainants' access to the Gender and SEAH Specialist's advocacy and expertise.

117. **Eligibility analysis summary — FPN readiness to implement a GCF-compliant GRM:** The actions cited in the complaint are indicative of an institutional GRM at FPN that has handled GBV/SEAH allegations in a manner inconsistent with a survivor-centred gender-responsive principles required by GCF. The high frequency of allegations of offensive, abusive, or harassing workplace behaviour by FPN employees — with individuals implicated by multiple complainants — is a documented fact that may implicate a significant number of FPN employees.[149] At least one HECO team member and another working closely with the HECO team resigned in frustration

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[144] See Annex IV. Law 2365 (2024) Article 6, which does not establish a specific limitations period for filing internal complaints. Article 488 of the Labor Code establishes that the standard limitations period is three (3) years from the date the right of action accrued. Because harassment conduct is frequently continuous or repetitive, the limitations period would begin to run from the last act constituting the harassment. For criminal proceedings, the applicable statute of limitations is governed by the Penal Code according to the specific offense charged.

[145] See U.N. (2025) OSCEA Fact Sheet on Protection from Sexual Exploitation and Abuse – System-Wide Initiatives. https://www.un.org/preventing-sexual-exploitation-and-abuse/sites/www.un.org.preventing-sexual-exploitation-and-abuse/files/2025_-_oscsea_annual_psea_factsheet.pdf; as an example of a SEAH investigator training curriculum, see PSEAH: Investigator Qualification Training Scheme | Humentum, which is based on the IQTS_SEAH_Investigation_Guide.pdf.

[146] See ILO Colombia C190 Guidance, ilo.org; Ministerio de Trabajo Res. 2646/2008 mintrabajo.gov.co; CHS Alliance / Safeguarding Resource and Support Hub (RSH). Available at: safeguardingsupporthub.org; WHO Trauma-Informed Guides, who.int

[147] Correspondence with FPN staff.

[148] SEAH Risk Assessment Guideline, pg. 23-24.

[149] The estimate is based on a FPN workforce of 88, averaging 75 staff in 2022 and 101 staff in 2026, assuming 65% women employees and that some women may have made multiple reports.

with the lack of accountability for their grievances, contributing to the wave of staff departures that has forced FPN to rebuild the team.

118. The IRM identifies the 12 September 2024 decision by FPN Senior Leadership and the GWG not to investigate the GBV/SEAH allegations as a watershed moment for an institution striving to tackle deeply rooted social problems. The Secretariat had earlier reminded WWF-US of their expectation that the SEAH requirements would apply to the institutional GRM in feedback on the draft ESMF, resulting in strengthened commitments in the ESMF and strong requirements on gender and SEAH in subsidiary agreements with FPN,. , including elevated Gender and SEAH expertise requirements, a GBV/SEAH prevention plan with an early warning system, specialized training for GRM staff, and training for all EE staff. Most, if not all, of these time-bound ESMF actions are delayed (see **Table 5 in Annex IX**).

119. The IRM identifies two dimensions to the GRM compliance analysis: FPN's a) readiness (capacity, competency, procedures) and b) accountability (governance, management) to respond to GBV/SEAH in a manner consistent with the RESP, PS 2, the SEAH Action Plan, the Protocol, and Colombian law.

120. ***Readiness***: FPN does not provide a reasonably clear definition of how eligibility criteria were applied or adequate documentation of how allegations were assessed. The apparent narrow interpretation of eligibility runs counter to key Protocol provisions and an expansive approach adopted by the Colombia Constitutional Court in handling GBV/SEAH cases,[150] including those for anonymous complaints.[151] The informality and incompleteness of GWG documentation undermines FPN's evidentiary basis for its eligibility determinations, departing in key ways from a survivor-centred approach. Meeting minutes related to the decision to not investigate the allegations omit FPN's actual decision and rationale, and fail to describe how decisions were communicated to staff.[152] This further compromises the validity of FPN's arguments.

121. FPN's HR system was in flux during the HECO startup phase, with policies on compensation bands, remote work, and integration of IT systems for tracking performance under revision, as well as documentation practices that were less than fully prepared for the GRM challenges that arose. However, by one account, FPN leadership was reluctant to adopt a more rigorous system of documenting HR decisions, including staff performance. Training on gender mainstreaming, GBV, and SEAH were in the early stages of what is envisioned by FPN and WWF-US as necessary, including for members of the GWG. The IRM observes that FPN's HR system readiness may account for the noted gaps in systematic documentation of GRM processes.

122. ***Accountability***: An alternative analysis, also supported by the evidence, indicates that FPN's reluctance to investigate allegations involving former employees reflects an underlying reluctance to implement the GBV/SEAH Protocol. FPN's decision to pull back from Protocol implementation appears likely to be a defensive reaction to pressure from some staff for timely accountability. Adopting a narrow eligibility interpretation effectively closed the investigation option and potential disciplinary outcomes, leaving only a gradualist training pathway while preserving the preferred institutional governance structure. This approach deferred investigation of potential harms, limited FPN's ability to ensure a survivor-centred process, failed

[150] See independent expert legal analysis, Annex IV.
[151] For example, provisions for anonymous complaints (pg. 20) and the long list of actions that could potentially be considered as GBV or SEAH (pg. 14-15).
[152] FPN Executive Committee, Meeting Minutes, 12 September 2024; FPN indicates that communication of the results happened in the form of a revised GBV/SEAH training schedule announced to staff.

to recognize potential conflicts of interest in the GWG, and produced incomplete documentation of key decisions — all indicators of GCF policy non-compliance.[153]

123. The IRM notes that, in line with views expressed in interviews with Secretariat and AE staff, the standard for compliance of a GRM with GCF policies and procedures is not that implementation is immediately in perfect alignment with GCF requirements from the outset. However, FPN's decision to shift focus to the integrity of the Gender and SEAH Specialist — the person uniquely qualified to advise on Protocol implementation — and away from accountability for accused employees **signals an enforcement practice inconsistent with a survivor-centred approach** that may have sacrificed institutional confidence in the Protocol to protect a flawed governance model that went undetected by WWF-US (see Section 4.5.2). The resulting suspension of Protocol implementation, documentation gaps, and HECO team turnover all suggest a **lack of both readiness and accountability** to design, implement, and report on the GRM required by GCF policy – conditions that in the IRM's view would not be remedied by further GBV/SEAH training alone.

Suspension of the GBV/SEAH Protocol Socialization Workshops

124. As an ESMF requirement, the suspension of GBV/SEAH training is independently relevant to this compliance assessment. It also provides further insight into the divergent interpretations of GCF compliance held by the Gender and SEAH Specialist and FPN leadership.

125. IRM finds that few of FPN's allegations of the Complainant's behaviour in leading the Protocol sessions were credibly supported by documentation or made by persons who directly witnessed the sessions.[154] The available evidence does not support the claim that tensions were caused by bias or punitive intentions of the Complainant.[155]

126. Through interviews with ESS and gender staff who worked on the project, the IRM learned that discomfort is not uncommon in Colombia when institutions attempt to change the culture, policies, and processes related to GBV/SEAH. The IRM notes from interviews with the design committee that had it had itself anticipated resistance by framing the Protocol sessions more seriously — implicitly endorsing the Specialist's approach — but withdrew that support when some staff objected to the behavioural changes implied.[156] When the disagreement over Protocol implementation became open conflict, FPN's lack of institutional readiness to address root causes likely contributed to the decision by FPN leadership to suspend socialization sessions. The core divide between the Gender and SEAH Specialist and FPN senior leaders was whether investigating potential GBV/SEAH harms was necessary alongside a gradual educational approach — reflecting competing interpretations of GCF and national policy requirements for a survivor-centred workplace GRM.

127. The IRM finds that the documentation related to the 12 September 2024 meeting misrepresents the full account of events by omitting any reference to the employees who submitted anonymous GBV/SEAH reports through the survey. The documents fail to note the decision by FPN leadership not to investigate such matters. The omission obscures a primary source of institutional tension on how to handle GBV/SEAH cases, weakening FPN's claim that the Complainant was exclusively responsible for such tensions. Additionally, in the IRM's view, the depiction of events in the minutes omits or misrepresents the range of perspectives on the

[153] IRM Interviews with FPN committee members.
[154] Based on the names of session participant lists provided to IRM.
[155] Interviews with FPN staff; 12 Sep. Meeting Minutes.
[156] Interviews with FPN staff and leadership.

Protocol implementation process, and the reluctance by FPN senior leaders to acknowledge their support for the Complainant's approach diminishes the credibility of their accounts.

128. The IRM has considered the submissions by both FPN and the Complainant regarding their interpretations of GCF policy requirements. While training over time is necessary for GBV/SEAH prevention, training alone in the context of identified GBV/SEAH allegations is insufficient to fulfil the requirements of the survivor-centred, gender-responsive approach in the FPN Protocol, and in turn comply with GCF policy. Timely accountability for known allegations cannot exclude disciplinary action in accompaniment of training for survivors to trust the process. Specialised GRM staff training, responsiveness to verbal and anonymous complaints, documentation, and communication of process decisions — all required by the ESMF — were lacking. The evidence indicates that FPN's commitment to GBV/SEAH Protocol, and staff confidence in it, was interrupted, delayed, or diluted by efforts to sanction the Gender and SEAH Specialist, constituting non-compliance with the PS 2, the RESP, and the SEAH Action Plan.

Summary of FPN GRM Alignment with GCF Policy Requirements

129. Based on available evidence, the FPN institutional GRM fails to meet GCF policy requirements or Colombian legal requirements for a survivor-centred, gender-responsive GRM. **Table 3 in Annex IX,** summarised below, compares FPN's PQRRS design and implementation with the UNGP standards referenced in the ESMF and GCF Policy:

a) **Accessibility – Partial Compliance.** FPN has multiple intake channels and proactive awareness efforts, but cannot adequately explain how the GRM works beyond intake and basic processing steps. Despite having a dedicated Protocol, GBV/SEAH complaints were improperly screened. Socialisation with external stakeholders is unclear.

b) **Fairness and Equity – Partial Compliance.** The GBV/SEAH Protocol provides detailed procedures and guidance typical of GRMs, but does not correspond to all types of workplace grievances. Hence, the IRM does not consider the Protocol a standard GRM operating procedure, and FPN did not provide a fully documented GRM procedure. No performance or user satisfaction metrics are reported.

c) **Transparency – Non-Compliance.** Complainants were unsatisfied with process documentation, and cannot independently track the grievance process. No standard GRM performance reporting exists.

d) **Inclusive – Partial Compliance.** Dedicated GBV/SEAH channel provided, but eligibility decisions not properly applied. No special provisions for workers (e.g. representation) or stakeholders with disabilities.

e) **Protected – Non-Compliance.** Inadequate and unstated protections against reprisals. Unclear escalation pathways within FPN, besides Attorney General of Colombia and external care routes outlined in the Protocol. Gender and SEAH Specialist was restricted in their GRM duties.

f) **Responsiveness, Efficiency, Proportionality – Non-Compliance.** The IRM received credible testimony that some recent users reported delayed, inaccurate or incomplete documentation, as well as dissatisfaction with ad hoc and unaccountable processes and outcomes that are not clearly survivor-centred or differentiated by risk. Some closure decisions were made over a year after complaints.

g) **Empowerment – Non-Compliance.** No reliable provisions for effective representation or support by trained advocates, or culturally appropriate dispute resolution. For GBV/SEAH, gaps in respect for survivor agency. Weak confidentiality practices.

h) **Independent and Legitimate – Non-Compliance.** The IRM received credible testimony that some staff did not trust the GRM and were not satisfied with its independence and legitimacy. Staff managing PQRRS may lack sufficient expertise and independence. GWG members lack appropriate training and clear conflict-of-interest procedures.

130. The FPN GRM, which is strengthened by GBV/SEAH Protocol, represents positive steps to provide a GRM that meets the global good practice standards that underpin the requirement for a survivor-centred, gender-responsive GRM in PS 2, the RESP, and the SEAH Action Plan. However, noted gaps suggest that corrective actions to the design and implementation of the PQRRS/Protocol are needed to ensure timely compliance.

Compliance Findings

131. The RESP and SEAH Action Plan require a SEAH survivor-centred, gender-responsive GRM. While the IRM considered the positive efforts made by FPN to develop a survivor-centred, gender responsive GRM which would take time to be fully effective through adaptation and learning, the evidence indicates that FPN's GRM practice falls significantly short of these requirements. The events cited in the complaint proved to be a critical test for the Protocol implementation. The burden of proof for initiating an investigation rests disproportionately on the survivor, and FPN's high-level commitment to GBV/SEAH prevention on paper has not been matched in practice. The 12 September 2024 meeting represented a critical failure point, with eligibility judgments departing from the Protocol and reflecting insufficient capacity to respond appropriately to evidence of GBV/SEAH. In several instances, the process protected perpetrators and disadvantaged victims — the opposite of what GCF policy and Colombian law require. The mismanagement of the GRM has eroded staff trust in the Protocol and constrained the HECO project's ability to meet Gender Action Plan objectives. Finally, evidence indicates that voluntary actions by FPN to address this conflict over Protocol implementation were unlikely to bring the process into compliance.

132. **Finding 1: FPN's workplace GRM failed to meet the requirements for a gender-responsive, SEAH survivor-centred mechanism under the GCF Gender Policy, SEAH Action Plan, RESP (paragraph 81), PS 1 (paragraph 35), PS 2 (paragraph 20), FAA clauses 10.02(f) and 10.02(x), and the ESMF (page 109), as incorporated into WWF-US's subsidiary agreement with FPN. In particular, FPN's management of the GBV/SEAH Protocol in the face of evidence of potential violations constituted non-compliance with applicable GCF policies and associated project agreements.**

133. **Recommendation 1 (R.1): GRM Reform, Complaint Eligibility Review, and Institutional Trust.** The Secretariat should work with WWF-US to ensure that FPN revises its GRM policy, through meaningful staff consultation, to align with GCF requirements for a gender-responsive, survivor-centred GRM. The revised policy should address complaint eligibility, including verbal and anonymous complaints; documentation requirements; the use of independent third-party investigators for high-risk GBV/SEAH allegations; the roles and responsibilities of the GWG; procedures for managing conflicts of interest and protecting staff; escalation pathways; periodic disclosure of GRM performance; and recurrent capacity-building.

134. WWF-US and FPN should jointly review complaints received during the project period that relate to individuals engaged in the project and, where necessary, reclassify them under the revised eligibility criteria. FPN should report the resulting findings and time-bound corrective actions to WWF-US, which should report relevant updates confidentially to the GCF. To restore institutional confidence, FPN should also establish a process for reporting escalated or high-risk

grievances to the FPN Board and consider creating an external advisory committee on governance.

135. **Recommendation 2 (R.2): Independent ESMS Assessment and Corrective Action Plan.** The Secretariat works with WWF-US to direct FPN to commission a formal, independent third-party assessment of FPN's ESMS covering: HR policies (performance management, disciplinary procedures, harassment, retaliation); GBV/SEAH capacity of GWG members; Law 2365 mandatory reporting compliance; and GRM policy and registry performance. Results should inform a publicly disclosed, budgeted corrective action plan (CAP) incorporated into the HECO Project work plan, addressing: zero tolerance for GBV/SEAH and reprisals; a signed Code of Conduct for all managers and field-site staff; contract language on prohibited practices; mandatory and meaningful anti-harassment training for managers (including senior leadership) and workers; and resumed, strengthened GBV/SEAH Protocol implementation under an adequately trained specialist with third-party oversight of case eligibility decisions.

4.4.3 Issue 2: Labour and Working Conditions – Workplace Harassment and Retaliation

136. **Summary:** The Complainant raised concerns related to labour and working conditions beyond the absence of a suitable workplace GRM, including: (a) an escalation of actions by FPN staff perceived as workplace harassment; and (b) non-renewal of the Complainant's fixed-term contract without adequate performance-based justification, considered as retaliation for efforts to force investigation of alleged GBV/SEAH complaints.

137. Specific incidents alleged as workplace harassment include: improper or unauthorised access to confidential materials on the Complainant's computer; unauthorised reformatting of their computer; theft of personal work equipment; aggressive and disrespectful behaviour involving misrepresentation of facts related to the GBV/SEAH Protocol rollout; inappropriate lack of formal communication from FPN senior leadership regarding decisions intended to isolate the Complainant; refusal by FPN's senior leadership or HR team to formally assess workplace performance or consider remediation options prior to non-renewal; and subsequent actions by FPN affecting the Complainant's professional reputation in Colombia.

138. The IRM also observes that the high level of turnover on the HECO project team raises broader questions about FPN's capacity to manage the project in compliance with GCF policies on labour and working conditions. These contextual factors are addressed below.

Factual Review

139. The Complainant signed a one-year fixed-term contract on 20 February 2024, and was considered to have unique expertise in GBV/SEAH, endorsed by the AE as the top candidate.[157] In addition to their primary responsibility as Gender and SEAH Specialist leading HECO GAP implementation, they were invited to support the GBV/SEAH Protocol design and implementation process. Their three-month probationary review indicated high FPN satisfaction with their performance,[158] and they played an instrumental role in securing FPN Steering Committee approval of the Protocol in July 2024, co-developing a training plan and awareness content for all staff, and co-designing a diagnostic staff survey approved by FPN leadership. FPN indicates that the Complainant was assigned leadership of the GWG. During the seven-month

[157] Complainant Curriculum Vitae and recommendation letters from former employers.
[158] Gender Specialist, Probationary Performance Review, April 26, 2024. The Complainant received a high average score of 4.92 out of 5 for 8 different competencies.

period from February to August 2024, there was no indication of FPN concern about their performance.

140. Tensions within FPN surfaced after Protocol socialisation trainings began and leadership became aware of GBV/SEAH reports communicated through the survey. Protocol socialisation sessions were paused in September 2024.[159] At a 4 September 2024 Steering Committee meeting, the Complainant presented aggregate survey results showing multiple respondents had reported alleged SEAH incidents and that most of respondents reported that they felt uncomfortable discussing gender and violence issues.[160] The meeting minutes noted, without evidence, that most cases had already been resolved or involved former staff,[161] suggesting no follow-up was required. The 4 September 2024 meeting minutes cite an FPN leadership suggestion that FPN can build on the predominantly positive conduct across its staff and encouraged the GWG to ensure that Protocol trainings foster open discussion and critical reflection while remaining inclusive of the diverse perspectives and worldviews present across Colombia. [162] The Complainant recommended FPN report the cases and activate the GWG to investigate identified potential incidents under the Protocol and in line with Law 2365 reporting requirements.

141. Multiple attempts by the Complainant to convene the GWG were unsuccessful, due in part to scheduling challenges but also because some members disagreed that anonymous reports constituted eligible complaints. Following this, a second September meeting took place approximately one week after the 4 September 2024 meeting with the senior leadership of FPN and HECO in attendance. This meeting to press for investigation and resumption of trainings ended cordially, with FPN leadership deferring any decision to a full GWG meeting the following day.[163] Notwithstanding, the Complainant indicated that the Protocol provided for receiving anonymous complaints and that since FPN was now aware of these cases, Colombian Law 2365 obliges FPN to address them. The Complainant advised that FPN may be liable for not reporting or taking precautionary measures for identified GBV/SEAH cases. The IRM understands that specific liability for private employers failing to report GBV/SEAH cases is principally administrative and civil, with criminal liability only relevant in scenarios of active concealment, under Article 446 of the Criminal Code) or complicity in the underlying conduct.

142. The 12 September 2024 meeting, however, resulted in senior FPN leadership declining to authorise investigation of GBV/SEAH allegations and announcing extended postponement of socialisation trainings. Rather than a discussion of options for addressing the alleged SEAH complaints, the meeting focused on accusations of Complainant misconduct by senior FPN staff. Allegations that the Complainant conducted Protocol sessions in a biased, unauthorised, and closed manner were rebutted by evidence they presented at the meeting and in 7 October 2024 correspondence to the GWG.

143. The parties differ in their characterisation of the work environment during this period of the employment relationship. The Complainant asserts that, following their efforts to escalate the reported SEAH situations, they experienced difficulties in the performance of their functions and a deterioration of the working environment. The Complainant perceived the sustained criticism

[159] 2 Sep. email to FPN staff by HR announcing the decision to reschedule the next planned Protocol socialization session.
[160] Minutes of the FPN Steering Committee (Comité Directivo) Meeting, 4 Sep. 2024. IRM notes that MS Word File attributes indicate this document may have been created or recreated on 2 May 2025. The survey question asked, "on a scale of 1 to 10, where 1 is not comfortable and 10 is very comfortable, how comfortable do you feel when talking about gender-based violence and sexual harassment at the workplace?"
[161] Op cit. Pg. 4. No indication was provided how the cases were resolved.
[162] Op cit. Pg. 4.
[163] Interviews with meeting participants. FPN did not provide meeting minutes for the 10 Sep. meeting.

as an effort to intimidate them into backing down from their recommendations. Distressed by the lack of support and inability to execute the responsibilities they were assigned to carry out as the senior GBV/SEAH Specialist on the GWG, they indicated their intent to withdraw from the GWG and the Protocol implementation, as it pertained to FPN. They indicated intent to focus on their primary GAP responsibilities, including training and socialisation of standards and practices for handling GBV/SEAH complaints within the HECO project consistent with the Protocol.

144. FPN, for its part, maintains that any deterioration in the work environment was the result of Complainant's difficulties in interpersonal relations and disagreement regarding Protocol training methodology. FPN asserts that no formal complaints regarding workplace conditions were submitted during the Complainant's tenure and that the organisation maintained a work environment consistent with its internal policies and applicable standards.

145. Following the 12 September 2024 meeting, the Complainant reported instances of unauthorised remote access to their work computer and took action to increase the security of files containing information from persons who had submitted GBV/SEAH complaints through the dedicated Protocol email account they supervised. On 15 October 2024, they were locked out of the online data system by the IT administrator without prior notice. The IT team responded by reformatting their computer with no satisfactory explanation of the cause. FPN subsequently concluded on 16 October 2024, based on an IT review of the situation, that the Complainant's concerns were based on a possible misunderstanding or technical error (an alleged incompatibility between the personal and Protocol email accounts), and that they were offered but declined additional IT training.[164] On 2 October 2024, the Complainant reported the theft of work-provided headphones from their workspace. FPN reviewed CCTV footage but stated that they found no evidence of theft and the headphones were deregistered from the equipment system.[165]

146. Following these events, the Complainant focused on performing critical functions in the delivery of HECO GAP deliverables through the end of their contract, including designing Terms of Reference for gender baseline studies, coordinating with HECO partners on building capacity on gender and climate change, providing suggestions and expertise in the development of other relevant protocols and operational documents, and delivery of the Annual Performance Report (APR). This work proceeded without the expected support of a gender technical group — WWF-Colombia had not renewed its Gender Specialist's contract, PNNC had not designated its own specialist, and the HECO Project Coordinator resigned in December 2024, depriving the Complainant of a key source of institutional support.

147. On 7 October 2024, in accordance with Law 2365 reporting requirements, the Complainant submitted written details of the alleged GBV/SEAH cases and issues preventing their investigation to FPN leadership and the GWG.[166] The GWG concluded no further investigation was necessary but recommended certain remedial measures.[167] FPN asserts that the Complainant never used official PQRRS channels to submit a grievance, and that this is why the issues raised in the eventual complaint to WWF-US and the IRM could not be formally addressed.[168]

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[164] Correspondence between the Complainant and FPN IT Department. FPN correspondence with IRM, 1 Aug. 2025.
[165] FPN correspondence with IRM, 1 Aug. 2025, with attached de-registration certificate dated 3 Oct. 2024.
[166] Complainant 7 Oct. email correspondence with FPN Mesa de Genero (GWG), acknowledged in the 25 Oct. 2025 GWG meeting minutes.
[167] GWG meeting minutes, 25 Oct. 2025.
[168] FPN correspondence with IRM, 1 Aug. 2025.

148. On 18 January 2025, the Complainant was recalled from scheduled leave to assist with FPN contributions to the FP203 APR[169] and was informed their contract would not be renewed. On 19 February, the Complainant submitted a grievance to WWF-US and the GCF Independent Integrity Unit (IIU) asserting that their performance during the term of the contract was satisfactory and describing the perceived workplace harassment and retaliation for reporting and escalating alleged SEAH incidents. On 20 February 2025, their contract was not renewed and the Complainant was not provided an explanation as to why. Between September 2024 and the contract end, no effort was made by FPN leadership to formally communicate performance concerns or consider remediation options. The IRM notes that following the non-renewal of the Complainant's employment, the position was subsequently reopened under substantially similar terms.

149. FPN disputes the Complainant's characterization of events, asserting that the survey conducted in July 2024 constituted a preventive and informational tool, rather than a formal complaint mechanism. According to FPN, the information derived from the survey did not meet the requirements necessary to initiate a formal investigative process, and the Complainant did not submit complaints through the official channels designated for that purpose.

150. On this basis, FPN maintains no formal complaints were received during the Complainant's employment that would have required activation of the corresponding Protocol procedures to address the Complainant's concerns. FPN asserts that the Complainant's accusation of a 'stressful working environment' is unsubstantiated, calling attention to health and well-being measures provided to the Complainant. FPN provides a divergent description of the Complainant's office behaviour that highlights "aggressive and intimidating attitudes" that were disrespectful toward management and staff.[170] FPN alleges that the Complainant expressed a desire to cease participating in gender-related activities and withdrew from routine interaction with other HECO team staff.

151. Further, FPN maintains that the contract non-renewal was not a result of the events described by the Complainant, but was based on the project's own considerations — specifically the Complainant's suitability to perform key duties for which they were hired, including training and interaction with entities of diverse gender and ethnic composition — and was fully consistent with the Substantive Labour Code for fixed-term contracts.[171] FPN asserts that because the contract's end date was known and agreed to by both parties from the outset, its expiration constitutes a lawful termination rather than a dismissal, and was therefore effected in accordance with the applicable provisions governing fixed-term contracts.[172]

Analysis of Applicable GCF Policy

152. PS 1 applies to the identification, management, and mitigation of labour and workplace risks within the HECO Project, requiring FPN to have the organizational capacity and competency to ensure a functional ESMS capable of detecting and correcting non-compliance with safeguard

[169] FPN correspondence with IRM, 1 Aug. 2025. FPN provided supporting evidence including communication of vacation suspension, report delivery schedule, and formal communication of non-renewal.
[170] FPN correspondence with IRM, 1 Aug. 2025.
[171] Paragraph c) of Article 61 of the Substantive Labor Code, replaced by Article 5 of Law 50 of 1990. To support its claim, FPN submitted a document from an external legal advisor providing a detailed analysis based on available evidence and applicable confidentiality rules. FPN also submitted a legal analysis of the contract non-renewal decision.
[172] Legal analysis of retaliation by third-party, provided to FPN in Nov. 2025.

policies.[173] PS 2 establishes protections against discrimination[174] and requires reasonable working conditions and terms of employment, and measures to prevent and address harassment, intimidation, and exploitation, especially toward women.[175] The primary measure against workplace harassment and retaliation is the provision of a GRM that operates "without any retribution."[176] PS 2 further requires up-to-date HR policies and procedures, tailored to the workforce and consistent with national law,[177] including formal procedures for worker performance evaluation as a basis for promotion or sanction and adequate record keeping.[178]

153. The Complaint alleges both workplace harassment and retaliation — related but distinct categories of non-compliant conduct under PS 2.[179] Harassment is broadly defined as unwanted conduct, which in workplace settings refers to "*a range of unacceptable behaviours and practices, or threats thereof, whether a single occurrence or repeated, that aim at, result in, or are likely to result in physical, psychological, sexual or economic harm*."[180] Colombia is a signatory to ILO Convention 190 on Violence and Harassment,[181] which defines workplace violence and harassment as unacceptable behaviours — whether a single occurrence or repeated — aimed at, resulting in, or likely to result in physical, psychological, sexual, or economic harm, covering all workers regardless of contractual status and extending beyond the physical office to commuting, training, and work-related communications. Harassment can include bullying, intimidation, or hostile behaviour that violates a worker's dignity or creates an offensive, humiliating, or threatening work environment.[182] Retaliation is an adverse action taken against a worker because that worker engaged in protected activity — in this case, reporting misconduct and bringing potential GBV/SEAH grievances to FPN's attention. PS 2 requires that clients not endorse acts of retaliation and Colombian Law prohibits the same. [183]

154. PS 2 requires FPN to comply with national labour law while meeting the highest applicable standard.[184] Under Colombian law, a fixed-term contract may lawfully terminate upon expiration provided the employer gives at least 30 days' written notice of non-renewal (Article 46, Substantive Labor Code), with expiration constituting a valid ground for termination under

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[173] IFC PS 1, Para 7, 17-18.
[174] Such as gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age, or sexual orientation.
[175] IFC PS 2, Para 10, 15.
[176] PS2, Para. 20.
[177] PS 2, Para. 8-9, and Guidance Note GN13-GN20.
[178] PS 2, Para. 8-9.
[179] PS 2, Para 15, 20 and 23.
[180] ILO Violence and Harassment Convention No. 190 (C190), Article 1(1)(a), adopted 21 June 2019, entered into force 25 June 2021. ILO 190 is ratified in Colombia and referenced in GCF RESP.
[181] Colombia ratified ILO Convention 190 on June 11, 2025. https://uniglobalunion.org/news/colombia-house-of-representatives-approves-ilo-convention-190-in-final-debate/
[182] World Bank Group*, Policy on Eradicating Harassment (FYI/94/020, revised May 1997. Section 2.1.)* *https://www.un.org/womenwatch/osagi/pdf/wbsh.pdf*. IRM notes that FPN Protocol identifies over 30 actions that may be considered a form of GBV/SEAH (a relevant unique type of harassment).
[183] Neither PS2 nor RESP specify a distinct evidentiary standard for retaliation, which therefore defers to the GCF requirement to comply with national law. ILO Recommendation No. 206 (R206), companion to C190, Para. 8 recommends that States consider reversing the burden of proof in retaliation cases to employers to demonstrate that adverse action was not retaliatory once the worker establishes a prima facie case. Retaliation assessment procedural guidance under Laws 1010 and 2365, and related court rulings, follows ILO R.206 and is outlined in Annex IV.
[184] PS 2, Para 16.

Article 61.[185] Formal compliance with these requirements does not, however, preclude further legal scrutiny: a non-renewal may still be challenged where evidence suggests the contractual mechanism was used to conceal an unlawful motive, including retaliation. Relevant constraints include the prohibition of workplace harassment and retaliation under Law 1010 of 2006, constitutional protections of dignity, equality, and due process, and the duty of good faith under Articles 55 of the Labor Code and 1603 of the Civil Code. Law 2365 of 2024, in force at the time of non-renewal, further reinforces protections against retaliation and is relevant to the analysis of the Complainant's allegations.

155. The IRM used the Colombian Legal Framework and IRM's evidentiary standard for its analysis of workplace retaliation against the Complainant. Colombian Law provides an assessment framework and evidentiary standard for retaliation, which requires demonstrating that conduct (e.g. an employee files a grievance or reports misconduct) is followed by an adverse action (the employee is subjected to a hostile, intimidating, or humiliating work environment) within a defined period of time, with a causal link between the two.[186] Colombian Laws 1010, 2365, and associated rulings of the Constitutional Court provide a procedure for assessing the causal pathway for demonstrating workplace retaliation, common forms of which include termination, demotion, exclusion from opportunity, and negative performance evaluations **causally linked** to a protected activity by circumstantial evidence ("indicators").[187] The IRM's review of the evidence of retaliation and harassment will assess indicators of a causal pathway outlined in national law, which if established shift the burden of proof to the Employer to demonstrate that contract non-renewal was based on objective and legitimate reasons.[188]

156. PS 2 and Colombian Law do not explicitly require an explanation to the employee and to GCF that includes employment and termination records, including performance documentation. When a retaliation claim is raised, the burden of proof rests with the employer, which must show that any adverse employment action was driven by a legitimate cause independent of the complaint. Performance evaluation makes an employer's defence against a retaliation claim more meaningful and verifiable. [189] The IRM will examine whether these protections apply to the Complainant by virtue of their role in reporting both their own complaint and potential grievances of other FPN workers.

157. Colombian labour law does not establish a general obligation for employers to conduct and formally document periodic performance reviews independently of contract termination decisions. This is left to the employer's discretion and to whatever has been agreed upon in the employment contract, the internal work regulations, or company policy. However, when a

[185] Article 61 was subsequently amended by Law 2466 of 2025. As the Complainant's employment ended on February 20, 2025, the analysis is governed by the legal framework in force at that time; Law 2466 does not apply.

[186] See Annex IV. Colombia Labour Law Legal Analysis and Opinion for a detailed overview. Laws 1010 (2006) and 2365 (2024) and associated national court rulings provide the legal basis for assessing retaliation involving GBV/SEAH complaints.

[187] Constitutional Court of Colombia, Judgment T-141 of 2024, at 151

[188] Constitutional Court of Colombia, Judgment SU-067 of 2023, at 158–162

[189] See Annex IV. Expert Legal Analysis and Opinion. Documents that may support an employer's defence against a retaliation claim include: Performance evaluation records prior to the complaint (if they exist), demonstrating an objective and consistent employment history; Prior written warnings, memoranda, or disciplinary proceedings that were properly documented and formally communicated to the employee; Minutes from supervisory committee meetings or records of structural reorganization; decisions that explain any changes in the employee's working conditions; Internal communications and emails relevant to the timeline of the contested employment decisions; Documentation showing that similarly situated employees were treated consistently under comparable circumstances.

retaliation claim is raised, the burden of proof rests with the employer, which must show that any adverse employment action was driven by a legitimate cause independent of the complaint. Performance evaluation records prior to the complaint (if they exist), demonstrating an objective and consistent employment history may support the Employer's defence.[190]

158. The IRM notes, however, that FPN itself indicated performance issues were a factor in the decision not to renew, which warrants examination under PS 2 and the subsidiary agreement. The Complainant held significant responsibilities as a core HECO team member with expertise recognized as a requirement in the ESMF, and terminating their contract after one year is not consistent with a "natural expiration."[191] GCF policies and the FPN subsidiary agreement with WWF-US require justification for significant changes to the HECO team,[192] and the IRM considers evidence of employee performance relevant to assessing the causal link between the protected workplace activity of a required HECO position and FPN's decision not to renew the contract for that employee, which is eligible as a significant change.

Analysis

159. The Complainant's role as the designated recipient of grievances under the FPN Protocol, together with their actions in escalating the information through formal internal channels to senior decision-makers, can reasonably be expected to fall within the expanded concept of protected conduct established in Colombia's Constitutional Court Decision T-141 of 2024.[193] In sum, Law 2365 designates the receipt, reporting, channelling, or facilitating the handling and escalation of sensitive situations of GBV/SEAH to FPN senior management through formal channels as a protected activity**,** regardless of whether the underlying alleged SEAH situations were reported through formal or informal channels.[194] The ruling extends special protections against retaliation to persons engaged in protected activity, including restrictions on contract termination within six months of filing a complaint**.** Under Article 14 of Law 2365 of 2024, a contract non-renewal occurring within a six-month period after protected activity is presumed to constitute retaliation and shifts the burden of proof to FPN.

160. FPN has provided the IRM with evidence of compliance with relevant Colombian labour laws,[195] highlighting current practices that, according to FPN, provide a safe and healthy workplace; receive, analyse, and resolve workplace harassment complaints through mutually agreeable solutions; promote preventive measures; document committee meetings and monitoring of cases; provide training to build staff capacity; and conduct annual workshops on workplace harassment and gender equity.

161. FPN's rationale for non-renewal rests on a number of underlying claims, each examined below: (1) the Complainant's behaviour was inappropriate, disrespectful, and constituted unsatisfactory job performance not qualifying as protected activity; (2) this office behaviour indicated future performance risks in field engagement with communities and Indigenous partners; (3) the Complainant failed to submit a complaint through formal channels; (4) continuity of the role, without alternatives to non-renewal, due in part to the Complainant's

[190] See Annex IV.
[191] FPN Correspondence with IRM on case C0015-Colombia, 1 Aug. 2025.; and related legal memoranda and technical assessments.
[192] Subsidiary agreement between WWF-US & FPN further covenants that it shall promptly, upon becoming aware of such event, inform WWF-US of **any change of key personnel, including PMU Gender Specialist.**
[193] Constitutional Court of Colombia, Judgment T-141 of 2024.
[194] See Annex IV. Pg. 13-14.
[195] FPN Correspondence with IRM on case C0015-Colombia, 1 Aug. 2025.

refusal to submit a grievance through the PQRRS; (5) non-renewal of the contract, expressly based on poor performance; and (6) the continuity of the role for the HECO project.

162. **Shift in treatment of work performance after protected activity:** Prior to September 2024, FPN indicated only positive evidence of the Complainant's performance, highlighting their expertise and leadership in developing the GBV/SEAH Protocol. FPN leadership perceptions changed in response to staff reactions to Protocol implementation — the same expertise and procedural leadership previously lauded was recast as "inflexibility," "accusatory," and "punitive." FPN characterised the Complainant's conduct as reflecting "difficulties in internal relations" and "episodes of inappropriate communication" arising specifically in the context of the Protocol socialisation sessions.[196] The timing of this shift coincides directly with the emerging disagreement over how to respond to evidence of potential GBV/SEAH incidents within FPN.

163. The IRM finds that FPN fails to provide sufficient evidence to support claims of inappropriate Complainant workplace behaviour. FPN asserts that the Complainant facilitation of the Protocol sessions was biased toward women, inconsistent with an approved script, and contributing to conflict between staff. FPN points to attendance and conduct controls proposed by the Complainant for the Protocol sessions, several of which were rejected by the team, as incompatible with the trust-based environment they believed the sessions required. Evidence provided by Complainant that challenges FPN claims about session facilitation leaves doubt, in the IRM's view, as to the conclusiveness of any alleged misconduct. Moreover, most of the meeting time management measures proposed to ensure productive meeting outcomes, some of which were adopted by the group, seem routine and reasonable for level of importance placed by FPN leadership on staff attendance – not evidence of misconduct.

164. A former member of the HECO team who worked closely with the Complainant provided the IRM with a positive account of their workplace behaviour — describing them as knowledgeable, hardworking, respectful, and committed to gender equity work.[197] They highlighted the Complainant's professionalism, openness to new ideas, and sensitivity in addressing difficult issues as factors in an overall positive work performance. AE staff similarly indicated no evidence of conflictive behaviour in monthly safeguards coordination meetings, and GAP deliverables were advancing. Members of both WWF-Colombia and PNNC reported a positive working relationship with the Complainant. Documentation and interviews related to the 4 and 10 September 2024 meetings describe a professional and respectful interaction on sensitive GBV/SEAH topics, with no indication of concern about the Complainant's behaviour[198].

165. By contrast, FPN's allegations of aggressive and intimidating behaviour at the 4 and 12 September 2024 meetings[199] are not adequately documented in the meeting records, which omit the core decision — a senior leader's refusal to investigate identified GBV/SEAH grievances — that was the presumed priority of the meeting. This omission fundamentally alters the context in which the exchange occurred – one in which an employee had escalated sensitive reports of sexual harassment and was encountering institutional resistance. FPN submitted to the IRM two versions of meeting minutes from 12 September 2024, which are inconsistent, lack information on how decisions were reached, were not shared with the Complainant for verification and one of

[196] FPN submission to IRM, April 23, 2026.
[197] The Gender and SEAH Specialist job description and contract does not mention the GBV/SEAH Protocol for FPN as a specific deliverable.
[198] FPN Steering Committee Meeting Minutes, 4 Sep. 2024
[199] FPN correspondence with IRM, 1 Aug. 2025, pg. 5; FPN Executive Committee Meeting Minutes, 12 Sep. 2024.

which appears to have been produced extemporaneously. The IRM questions the technical rigour of these documents as a complete or reliable representation of a record of that meeting.[200]

166. FPN's subsequent submission to the IRM of the Complainant's prior legal history to suggest a litigious track record[201] is, on IRM analysis, a mischaracterisation — the prior cases reflect expertise in human rights due process and policy compliance advocacy, not malicious behaviour. The IRM finds insufficient credible documentation to substantiate FPN's allegations of Complainant workplace behaviour difficulties, particularly given the wider evidence base and the differential language FPN applied to employees accused of GBV/SEAH ("assertive," "unaware of their tone of voice," "following their instincts," "just being flirtatious") versus the Complainant ("aggressive," "extremist," "inflexible"). This pattern of differential treatment of conduct, if taken as characterized by FPN at face value, is evidence of a shift in treatment with retaliatory motivation.

167. **On the IT and headphone incidents:** the Complainant perceived the unauthorised computer access, forced reformatting, and headphone theft as acts of harassment. FPN maintains that the IT issues resulted from a technical conflict between two institutional email accounts[202] and that no malicious intent was found. The IRM notes, however, that the individual who responded to the Complainant was one of the FPN employees implicated in multiple GBV/SEAH allegations and the individual who confronted them in the second Protocol training, a circumstantial conflict of interest that warranted a more detailed assurance that the conflict did not affect the integrity of FPN's response. No such assurance was provided.[203] FPN has provided insufficient evidence to explain the diagnosis of the IT problems or justify the actions taken to remediate them.[204] Similarly, FPN's review of the headphone theft appears to the IRM to reflect a lack of appropriate interest in responding to a potentially serious workplace incident.[205] **The IRM is unable to determine whether these events were intentional acts of harassment.**

168. Together, the evidence suggests a shift in treatment of the Complainant by FPN within the protection window. (**step 2 in Figure 4, Annex IX**).

169. **Shift in treatment - alleged risk to field relationships:** FPN justified non-renewal in part on the basis that the Complainant's alleged behaviour would likely translate into insensitive, impositional demands on communities and Indigenous partners, exposing the HECO project to reputational risk.[206] The IRM finds this assessment unpersuasive. It was raised by FPN staff who

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[200] Two documents were shared with IRM related to the 12 September 2024 meeting. The first, entitled " Meeting Minutes – Gender" does not indicate an agenda, participants or attribute content to specific participants. The content of this document is similar, but not consistent with the second document, "Follow-up Meeting- FPN Steering Committee," also dated 12 September 2024, but with an agenda, participants, and some attribution of comments to the Complainant. Neither document clearly indicates if or how decisions were made regarding the Protocol training sessions or investigation of alleged complaints. IRM observes that these decisions are excluded from the meeting minutes. The meeting minutes were not shared with the Complainant in draft or after being finalized to account for accuracy.

[201] IRM meeting with FPN staff. Case references accessible at Colombia's Ministry of Justice website, Unified National Process Query System and were reviewed by a Colombian labour law expert.

[202] FPN correspondence with IRM, 1 Aug. 2025, citing emails from FPN IT department to the Complainant dated Oct 16, 2024.

[203] FPN shared with IRM a technical assessment for the presence of the software Hecontrol on FPN systems, performed in November 2025.

[204] Email correspondence between the Complainant and FPN IT Department indicates that the two email accounts were compatible for several months before the incident.

[205] Complainant contract, Prohibitions, 10.

[206] FPN correspondence with IRM, 1 Aug. 2025.

had never witnessed the Complainant in the field and was never discussed with them, nor were alternative mitigation arrangements considered. The Complainant holds a professional profile as a trained Anthropologist with 13 years of direct community engagement experience on GBV/SEAH issues. Further, the Complainant maintains that they had met with and interviewed a female Indigenous leader in July 2024 with another member of HECO staff, which produced no such concerns. Some AE and FPN HECO team members and other gender specialists associated with the project all discounted the reputational risk argument.[207] The HECO GAP also provides for contracted local gender consultants to lead community engagement, distributing rather than concentrating that risk.

170. Other past and present gender and safeguard specialists associated with the HECO Project have emphasized that organizations that are less experienced or confident with gender issues may adopt an overly risk-averse assessment of raising gender issues with Afro-descendent or Indigenous communities in Colombia.[208] This risk aversion is exacerbated when gender mainstreaming expectations extend beyond the safe harbour of training to ensuring remedy for identifiable harm. FPN's own lack of institutional confidence or awareness of its technical capacity to meaningfully address gender issues with HECO partners may explain any perceived reputational risk more than the competence or disposition of the Complainant. The IRM finds insufficient evidence to support the plausibility of the reputational risk FPN attributes to the Complainant, and concludes the allegation is a form of harassment that disparages their professional reputation – further evidence of a shift in treatment after exercising protected activity.

171. **Grievance communication:** FPN asserts that the Complainant's failure to use the PQRRS to convey a grievance removed the option for formal resolution. However, the IRM's finding in Section 4.4.2 — that FPN failed to provide an adequate workplace GRM — undermines this assertion. Multiple FPN staff had lost confidence in the PQRRS.[209] The Complainant's decision to forgo the PQRRS reflected a reasonable **lack of confidence** in the objectivity of key PQRRS committee members who had a conflict of interest in their grievance.[210] Notwithstanding, the 7 October 2024 written submission escalated the concerns and recommendations to FPN senior leadership and the GWG that were expressed in the 12 September 2024 meeting along with supporting evidence. This formal communication should have activated the PQRRS procedure and prompted a formal investigation and response, but it did not (**step 3 in Figure 4**).[211]

172. **Continuity of the role, without exploration of alternatives to contract non-renewal:** Between September 2024 and January 2025, FPN made no documented attempt to formally communicate performance concerns, offer a mediation process, conduct a structured investigation by parties without conflict of interest, or develop a performance remediation plan. The IRM finds no evidence that FPN considered or offered any alternative to contract non-

[207] IRM Interviews FPN, WWF-Colombia and WWF-US.
[208] IRM Interviews FPN, WWF-Colombia and WWF-US.
[209] PS2 Para. 20. See also IFC, PS2 Handbook for Labor and Working Conditions (2018).
[210] Few if any other workers at FPN besides the Complainant had the same line of sight into the internal PQRRS decision-making process that the Gender and SEAH Specialist had, involving key senior staff who may have had a stake in the process not changing. Certain members of FPN's Internal Complaint committee were employer representatives, with an HR representative as an alternate employee representative under Law 1010. Each was involved in GWG decision-making that was the source of tension in the Complaint and would have a conflict of interest in any complaint investigation.
[211] FPN Gender Working Group Meeting #3, 25 Oct. 2024; FPN leadership correspondence with Complainant, 25 Oct. 2024.

renewal. At the same time, FPN relied on the Complainant to continue carrying out their role, including a requirement to pause scheduled leave to help complete the draft APR.

173. Colombia Law 2365 extends special protections against retaliation to the Complainant in their role accompanying GBV/SEAH complainants. The evidence summarized in Table 4 supports on the balance of probabilities that it is more likely than not that corresponding protections were not provided. This continuity of role and withholding of alternative or protective measures to address the grievance is consistent with another indicator of retaliation (**Step 4 in Figure 4**).

174. Table 4 in Annex IX summarizes the evidence of compliance with PS 2 (Para 20) requirement to provide a workplace GRM that operates without retribution, which anchors protections against retaliation against the Complainant's protected conduct.

175. **Contract non-renewal without documentation of poor performance:** The IRM finds the documented evidence of poor performance to be weak, resting primarily on the incomplete 12 September 2024 meeting minutes. While acknowledging that a performance evaluation is not required for non-renewal of a fixed term contract[212], FPN asserts that a performance evaluation was reviewed with the Complainant. However, the IRM was unable to confirm whether the Complainant was provided the document.[213] The Complainant and other related staff stated to the IRM that no formal performance evaluation was conducted or communicated to the Complainant prior to the 18 January 2025 notice of non-renewal.[214] FPN did not invite the Complainant's supervisor to provide input on performance or the non-renewal decision. Furthermore, FPN's suggestion that the Complainant's withdrawal from the GWG constituted a contractual breach is undermined by the fact that their GWG role was not specified in their employment contract or job description,[215] and the contract for their June 2025 replacement makes no mention of the Protocol or GWG role.[216] FPN produced no formal performance evaluation of the Complainant or qualified documentation to support the performance observations shared with the IRM.[217] **The IRM concludes that the Complainant's performance was not formally evaluated by FPN prior to the 18 January 2025 notice of contract non-renewal.**

176. At an informal meeting, an FPN senior leader communicated to another FPN employee their intention not to renew the Complainant's contract, suggesting the rationale was opposition to their continued Protocol efforts.[218] This communication was undocumented and is itself irregular under standard HR practice. The decision to forgo formal performance review and engagement

[212] Colombian labour law does not establish a general obligation for employers to conduct and formally document periodic performance reviews, independently of contract termination decisions. This is left to the employer's discretion and to whatever has been agreed upon in the employment contract, the internal work regulations, or company policy.
[213] Based on IRM interviews with FPN staff.
[214] Based on IRM interviews with FPN staff.
[215] Based on Gender Specialist Job description and contract.
[216] Complainant employment contract, Section 1, item 9. The employee contract for the Gender Specialist hired in June 2025 to replace the Complainant is nearly identical, with no reference to the FPN Protocol or a role on the Gender Working Group.
[217] In response to a request for evidence of a formal performance evaluation of the Complainant, FPN declined to provide it. A 23 April 2026 submission to IRM described FPN's analysis of the Complainant's performance, but without any indication that the described performance was based on factual evidence (supporting, documented email correspondence, performance records, prior written warnings, disciplinary proceedings) besides the 12 Sep. 2024 meeting minutes, communicated to the employee or filed as a formal document in the HR system.

with the Complainant on alternatives to contract non-renewal is inconsistent with the PS 2 requirement of providing "reasonable working conditions and terms of employment." **The absence of a formal evaluation or evidence of other alternative measures undermines FPN's performance-based justification for non-renewal (step 4 in Figure 4).**

177. **Continuity in the role up to and after contract non-renewal:** Evidence indicates that the Complainant continued to perform critical functions for the HECO project through the end of their contract, including the delivery of a key program output in January 2025. The ESMF requires FPN to have a Gender Specialist on the HECO team. The reopening of the position in June 2025 under substantially similar conditions undermines any justification of the contract non-renewal based on organisational need (Steps 4 & 7 in Figure 4).

Compliance Findings – Workplace Harassment and Retaliation

178. The IRM finds that the non-renewal of the Complainant's fixed-term contract, without adequate performance-based justification, more likely than not constitutes retaliation for the Complainant's protected workplace activities in seeking investigation of GBV/SEAH complaints. The evidence provided by FPN fails either to justify contract non-renewal of a senior specialist on poor performance grounds, or to contest the actions the Complainant engaged in affirms the protected activity. The sudden shift in FPN leadership's assessment of the Complainant following the September disagreement over GBV/SEAH response; the exclusion of the Complainant from Protocol training sessions and subsequent evidence of deterioration in the employment relationship; the inconsistent application of disciplinary standards to male versus female employees; the absence of a formal performance review or any documented remediation effort; FPN's mismanaged GRM; and the lack of HR engagement after awareness of a potential grievance, the continuity of the functional role up to and after non-renewal of the contract — together constitute a pattern of circumstantial indicators that fail to comply with PS 2 requirement of "reasonable working conditions and terms of employment" and Colombia's legal protections under Law 2365 for protected activity. The converging evidence strongly supports an inference of a temporally relevant causal relationship between aggrieved actions by the Complainant and adverse action by FPN in response. The IRM finds FPN's actions, leading to and including contract non-renewal, as non-compliance with GCF policy based on the legal expert's analysis of Colombian legal requirements on workplace protections against retaliation.

179. The IRM finds the evidence of harassment, based on PS 2 criteria, to be mixed. The IRM views the Complainant's written submissions and meeting requests as the equivalent of a verbal grievance, which FPN's non-compliant GRM enabled to go unaddressed. Evidence regarding other alleged harassment — verbal abuse at the September 12 meeting, the headphone theft, and IT interference — is consistent with the overall pattern supporting a finding of retaliation but inconclusive; the IRM is unable to determine whether these actions individually meet the standard for workplace harassment.

180. FPN allegations of disrespectful behaviour by the Complainant are similarly inconclusive, lacking consistent substantive documentation. The absence of a formal performance evaluation or any communication of such concerns prior to contract non-renewal weakens FPN's allegations, as does the differential language applied by FPN leadership to the Complainant compared to accused male employees.

181. **Finding 2: The balance of probabilities indicates that it was more likely than not that FPN engaged in workplace retaliation in non-compliance with PS 2 when they elected not to renew the Complainant's contract.**

182. **Finding 3: Evidence indicates that FPN is responsible for certain actions, some but not all of which qualify as workplace harassment toward the Complainant in non-compliance with PS 2.**

Recommendations

183. **Recommendation 3 (R.3): Remediation of Complainant Harm and Contract Non-Renewal.** The Secretariat works with WWF-US to ensure that FPN is in compliance with the RESP and PS 2 of the Interim ESS — including compliance with national law — in remedying the harms arising from the mishandling of the Complainant's contract non-renewal. This includes measures to address any harm to the Complainant resulting from workplace policy violations, including measures that give effect to the "guarantees of non-repetition" under national law (letter of professional recommendation; removal of unfavourable references from their institutional file).

- Additionally, the Secretariat shall work with WWF-US to give effect to the remedial framework set out in Section 4.4 of Annex V, with the objective of providing compensation sufficient to remedy the retaliation suffered by the Complainant.
- Under the Colombian legal framework approach, compensation shall include a monetary payment equivalent to the Complainant's net salary, statutory employment benefits, and employer pension contributions for the period commencing on the date of the non-renewal of the Complainant's contract (February 2025) and ending on the date compensation is paid, subject to a maximum compensable period of thirty-six (36) months – a period reflecting the duration commonly observed in Colombian labour proceedings of this nature (see Section 4.4 of Annex V). Such amount shall be adjusted to reflect inflation over the applicable period. Any delays to accept payment shall not increase the amount provided.
- In addition, the compensation package shall include an amount reasonably calculated to compensate for non-economic harm resulting from the retaliation, including psychological harm, reputational damage, and loss of professional and career opportunities. Based on an indicative ceiling of one hundred monthly national minimum wages established under Colombian case law (Case No. 26251, August 28, 2014) and consistent with the circumstances of the cases, including the 'second-order violence' concept developed by the Constitutional Court ruling T-141, IRM recommends that the amount for non-economic harm shall be USD 25,000, or 50% of the maximum amount that could be awarded by a Colombian labour judge.
- Any compensation payment shall be contingent upon the execution of a settlement agreement under which the Complainant releases and waives any and all waivable claims, (excepting non-waivable undisputed worker rights under Article 53 of the Colombian Constitution and Article 15 of the Substantive Labor Code), causes of action, and legal remedies arising from or relating to the matters addressed by this determination against FPN and its affiliates, thereby fully resolving the dispute. The complainant retains the right to reject any remedy offered as a result of the IRM compliance investigation and pursue their own claims in any competent jurisdiction. A decision to reject the payment must be made within two weeks of being duly notified of the offer for compensation. Such a rejection, if freely made by the complainant, would permanently render the obligation to provide financial compensation under this recommendation null and void.

184. The remedial framework and calculations set out above represent one reasonable approach to determining appropriate compensation; the IRM does not suggest that they constitute the only viable approach. The IRM is not positioned to undertake the detailed psychosocial assessment, forensic accounting, medical examination, or individualized damages analysis that may be required to quantify each aspect of the Complainant's harm with precision. WWF-US, as the Accredited Entity, may therefore propose an alternative methodology involving appropriately qualified and independent experts. Any such approach shall be subject to close IRM monitoring and should begin from the presumption that the categories of harm identified by the IRM were suffered by the Complainant. Unless supported by a reasoned, evidence-based assessment, the alternative methodology should also be expected to produce compensation broadly comparable to that resulting from the framework and calculations set out above. If the AE prefers to use such an alternative methodology, this would need to be communicated to the IRM early in the development of the remedial action plan (RAP), prior to initiation of the consultation process for the RAP.

4.4.4 Issue 3: Pay Inequity

185. **Summary of the Complaint:** The Complainant alleges that their fixed-term contract reflected remuneration that was inequitable relative to comparable factors such as similarity of work responsibilities, education, and experience. The IRM interrogated the following compliance question from the Scope of Investigation: Were site-level labour and workplace conditions aligned with applicable GCF policies, in particular terms of employment ensuring fair working conditions and non-discrimination regarding pay equity?

Factual Review

186. The Complainant was hired as the HECO Gender Specialist — the top candidate with AE endorsement — at a monthly salary of COP 7 million.[219] FPN asserts that the Gender Specialist salary was set in accordance with FPN's internal salary structure, job classification system, and applicable market studies and the HECO project organisational structure envisaged at the time. FPN also contends that the HECO Gender Specialist position reflects a newly created role with no prior equivalent within the organisation.[220] Upon discovering that their salary was below that of several HECO Project Team colleagues, the Complainant perceived the pay gap as unfair given the scope of work, education, and experience levels involved and requested a renegotiation. FPN declined, indicating potential adjustments based on performance would be considered at contract renewal. No financial recognition was considered for the additional responsibilities the Complainant took on in designing and implementing the GBV/SEAH Protocol.[221] FPN considered the Complainant's work to support the Protocol design and implementation as part of the complementary duties expected of the position.

Analysis of Applicable GCF Policy

187. PS 2 requires FPN to base the employment relationship on equal opportunity and fair treatment, and not to discriminate with respect to any aspect of the employment relationship —

[219] Complainant employment contract with FPN.
[220] FPN submission to IRM, 12 June 2026. FPN also clarifies that the Gender Specialist position salary grade must be understood in the context of program design assumptions that did not fully materialise – including plans to include supervisory responsibilities over additional staff that were never hired.
[221] The FPN Salary Policy refers only to annual pay increases on the basis of annual performance reviews.

including compensation (wages and benefits) — on the basis of personal characteristics unrelated to inherent job requirements.[222]

188. Colombian law prohibits gender-based pay discrimination through multiple instruments. Article 13 of the Constitution establishes the equality principle; Law 1496 of 2011 guarantees equal pay for work of equal value and sets objective criteria for salary determination; and Law 823 of 2003 requires non-discrimination in remuneration, enforceable by the Ministry of Labour. Colombia has also ratified ILO Conventions 100 and 111, covering equal remuneration and non-discrimination in employment and occupation.[223]

Analysis

189. The IRM has viewed internal HR documents that indicate that the Complainant received the lowest salary of the HECO team at the time. The Complainant learned that their pay was 7–21% below that of team members. FPN asserts that salary determination follows objective methods established in the HR Salary Scale Policy, and that the Gender Specialist position was classified as Grade 9 – Professional level based on its responsibilities, level of autonomy, and reporting structure — with the salary determined by FPN's salary scale, HR policies, and the approved Terms of Reference, all communicated and accepted before contracting.[224]

190. FPN commissioned an independent labour market analysis for the HECO Gender Specialist position.[225] The analysis identified the position as Grade 10 (Specialist) and found the pay band for similar positions ranges from COP 6 million (25th percentile) to COP 12.4 million (75th percentile). While concluding that the salary offered to the Complainant was "competitive," the study acknowledged that the Complainant has more experience than the job advertisement required and more than other Specialists at FPN, while asserting that this relative overqualification does not require a salary adjustment.[226] As a potential offset, FPN offered the Complainant one additional remote workday per week, which they declined as unrealistic given the frequency of office meetings. No salary adjustment was offered before contract non-renewal.

191. The available evidence indicates the salary accepted by the Complainant was at the lower end of the pay band. The evidence also indicates the Complainant's experience was comparable to or exceeding that of some peers on the HECO team, and FPN's refusal to provide any financial recognition for their additional Protocol responsibilities warrants careful review. FPN acknowledges that the hiring team did not have significant experience in remunerating gender expertise within the organization's pay bands, which were under review. Despite legitimate perceptions of unfairness, the evidence available to the IRM is insufficient to conclude that pay inequity at FPN constitutes non-compliance with GCF Policy.

Compliance Finding

192. **Finding 4: With respect to the apparent pay inequity observed by the Complainant, the IRM concludes that the evidence is insufficient to demonstrate non-compliance with PS2.**

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[222] PS2, Para 15.
[223] Law 1496 of 2011; Law 823 of 2003; ILO Convention 100 and 111.
[224] FPN Technical Note to IRM, Oct. 2025, accompanied by evidence of the Complainant hiring process and contract signing.
[225] Pay equity analysis conducted by independent third-party, provided to FPN in Nov. 2025. IRM is not clear why the original position was classified as Grade 9 -Professional but later as Grade 10 – Specialist, which is one tier below 11 – Coordinator in the FPN classification. FPN did not indicate whether this classification had changed.
[226] Op cit.

4.4.5 Issue 4: Adverse Impacts on the Complainant

193. **Summary of the Complaint:** The Complainant describes the experiences associated with GCF policy non-compliance analysed above as extremely stressful and disheartening, resulting in adverse impacts on their health and well-being. They contend that the workplace harassment and retaliation, during and after their employment with FPN, constitute indirect victimisation of GBV and have caused them harm. They seek support from this compliance review to ensure the case is properly investigated and that mechanisms of reparation are considered.

194. The IRM interrogated the following question: Were the adverse impacts experienced by the Complainant due to the non-renewal of their employment by FPN caused by the non-compliance of Project FP203 with applicable provisions of the RESP and/or PS 2 of the Interim ESS and SEAH Action Plan?

Factual Review

195. The Complainant described the stressful cumulative effects of FPN leadership's efforts to prevent them from enforcing the Protocol as a GCF policy requirement: directing unfounded allegations of misconduct against them, assigning them sole responsibility for internal social tensions, and withholding workplace protections required for GBV/SEAH accompaniment before declining to renew their contract. Their commitment to gender equity intensified the emotional distress related to perceived institutional disregard for the GBV/SEAH complainants who had confided in them and sought accountability for their unresolved grievances.

196. Since leaving FPN, the Complainant has been unable to secure permanent employment. The Complainant alleges that the circumstances resulting to their contract non-renewal have damaged their professional reputation, further depriving them of an economic livelihood. FPN has also informed the Complainant that disclosure of confidential information related to GBV/SEAH allegations by FPN staff was restricted under national law – a notification that the Complainant found to be threatening, but may not have been intended as such.

197. The Complainant seeks remedial actions from FPN to restore their professional reputation, replace lost economic livelihood, provide financial indemnification for the costs of addressing psychosocial harm, and formally recognise the retaliation they experienced.

198. The Complainant also seeks protections and accountability for those formerly or currently at FPN who submitted GBV/SEAH allegations through the survey or communicated their grievances to them directly. The IRM highlights that worker knowledge of the retaliation against the Complainant — if not remediated where possible — is itself a form of harm expressed through inaction: other workers may self-censor, withhold grievances, or normalise workplace misconduct out of fear of retaliation. This chilling effect constitutes systemic harm that suppresses the flow of information any GCF-compliant GRM requires.

199. FPN contends that no formal health or workplace harassment complaints were submitted by the Complainant and no evidence of workplace harassment or discrimination was identified. Therefore, FPN argues it was prevented from providing any specific response beyond the occupational health and safety programmes, a formal channel to submit grievances, a coexistence (grievance redress) committee, and workplace wellness initiatives available to all staff – examples of which they shared with the IRM.[227]

Analysis of Applicable GCF Policy

[227] FPN provided documentation of workplace health and wellness activities and initiatives available to staff.

200. The SEAH Action Plan provides for the compensation of harm.[228] If SEAH incidents occur and are appropriately registered by a gender-responsive, survivor-centred workplace GRM, the SEAH Action Plan requires "modalities to provide timely services and redress to survivors, including as appropriate, medical care, psychosocial support, legal support, community-driven protection measures, and reintegration."[229] As the IRM has found that FPN failed to comply with the requirements to provide an appropriate workplace GRM, FPN has thereby failed to meet obligations under the GCF SEAH Action Plan that would otherwise apply.[230]

201. GCF requires the AE and EE to comply with national law.[231] Colombian Law 2365 and the legal framework governing workplace harassment establish protections for workers who experience harassment or accompany GBV/SEAH victims in a grievance process. Drawing from ILO Convention 190, the Complainant references experiencing: (a) **physical harm** (death threats in December 2024, reported to the Ministry of Interior, which granted protective measures given their status as a human rights defender); (b) **psychological harm** (verbal abuse, bullying, withholding of protection and humiliation); (c) **sexual harm (indirect)** through accompaniment of GBV/SEAH survivors; and (d) **economic harm** through loss of income, opportunity, and reputational damage.

202. The evidentiary standard for demonstrating harm varies by type. Medical records and clinical assessments by qualified practitioners constitute evidence for psychosocial harm (but are not required as a burden of proof for the survivor).[232] Employment records (grievance logs, termination letters, performance evaluations) establish economic harm (see Section 4.4.3).[233] Worker testimony is widely accepted for all forms of harm. Wider workforce patterns — such as a statistically significant proportion of female workers reporting harassment, as documented in surveys — constitute important evidence of systemic harm.

203. From a procedural standpoint, Law 1010 indicates that the evidentiary standard often depends on: i) the existence and quality of documentation evidencing the employer's response; ii) the consistency of the employer's conduct over time; and iii) the ability to substantiate objective reasons for the employment decision. Where sufficient evidence is established, courts may shift the burden to the employer to demonstrate that the employment decision was based on objective and legitimate grounds, consistent with principles of equality, good faith, and non-discrimination (See Annex V).

Analysis

204. *Psychosocial harm:* The Complainant sought support from a mental health professional and doctor to address anxiety, depression, and difficulties sleeping and eating.[234]

205. *Sexual harm (indirect):* In accompanying GBV/SEAH survivors, the Complainant was targeted for retaliation and considers themself indirectly harmed by FPN and specific staff associated with the known and alleged GBV/SEAH incidents documented in Section 4.4.2.[235]

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[228] GCF SEAH Action Plan, Para. 6b.
[229] GCF SEAH Action Plan, Para 21b.
[230] Operationalisation of SEAH provisions via the SEAH Action Plan required in RESP, IV.8.(h).
[231] RESP, IV.8.(h), para. 29.
[232] IFC PS 2 guidance explicitly references WHO psychological first aid protocols, signalling that clinical documentation of psychological harm is expected and appropriate.
[233] FPN provided evidence of employment, contract, notification of non-renewal, entry and exit medical exam reports, but no documented performance assessment.
[234] The Complainant referenced evidence of relevant medical and clinical documentation.
[235] Complainant correspondence with the IRM, 15 March 2026.

206. *Physical harm:* In December 2024, the Complainant received anonymous death threats online. These were reported to the Ministry of Justice, which granted protective measures given their status as a human rights defender. The Complainant is unclear whether the threats are related to their complaint against FPN.[236]

207. *Economic harm:* The Complainant was deprived of employment that required them to relocate to Bogotá, where they lack a support network. Contingent upon performance and project considerations, the HECO Gender Specialist position was renewable for the life of the project;[237] given the grounds on which the contract was not renewed, the consideration of a position required for multiple years could represent a significant loss of potential income and benefits. Any assessment of economic loss should also address the pay inequity observations in Section 4.4.4.

208. *Harm to dignity:* The verbal humiliation and intimidation the Complainant experienced at the 12 September meeting — without protection from any senior FPN leader, and subsequently mischaracterised in curated meeting minutes — represents evidence of a hostile workplace environment.

209. FPN asserts that because the Complainant never formally reported their health condition or harassment to HR, their immediate supervisor, or the coexistence committee, the corresponding processes could not be activated.[238] FPN further alleges the Complainant's own behaviour contributed to any adverse conditions, citing the 12 September meeting exchange[239] and listing workplace wellness provisions (hybrid work, active breaks, protected area visits, wellbeing activities) as evidence of a supportive environment.

210. The IRM finds these arguments unpersuasive. The workplace wellness provisions cited by FPN do not address the specific types of harm described by the Complainant. The IRM reiterates Finding 3 (Section 4.4.3) that FPN engaged in workplace retaliation, which challenges FPN's central claims: that it was unaware of the complaint; that the workplace was conducive to open dialogue about the GBV/SEAH decision; and that workplace protections were provided to the Complainant in their role as Gender and SEAH expert. FPN infers that by not reporting their health condition in accordance with the internal workplace regulations, these health conditions were not FPN's responsibility. The IRM finds no legal or policy requirements that support FPN's argument. Whether the Complainant reported harm to FPN is irrelevant to the evidentiary standard for establishing whether harm occurred.

211. The balance of probabilities indicates FPN took deliberate steps to prevent the Complainant from carrying out their assigned role as GWG member, including intimidation intended to force them to back down from their investigation recommendations, culminating in contract non-renewal without performance review or consideration of remediation alternatives. FPN's characterisations of the Complainant's behaviour are unsupported by the wider body of evidence, which demonstrates they remained engaged in HECO GAP implementation as contracted. The pattern of more permissive language applied to accused employees versus uniform condemnation of the Complainant's conduct further undermines FPN's position. IRM has

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[236] Op Cit.

[237] HECO Gender Action Plan (2023) Budget pg. 6.

[238] FPN Correspondence with the IRM, 1 Aug. 2025. FPN does not indicate what "corresponding processes" would have been activated.

[239] FPN provided as supporting documentation: Remote working authorisations; Records of wellbeing activities; Health week; and the Minutes of the management committee meeting – agenda: Monitoring of gender issues at Patrimonio Natural – resignation from the gender-based violence roundtable – 12 September 2024.

identified several "corresponding actions" taken in response to the complaint that plausibly contributed to the harms described — including FPN's efforts to shift scrutiny to the Complainant's alleged misconduct rather than to provide precautionary measures to protect their rights as a GCF policy enforcer. These acts of harassment and retaliation were the primary source of harm to the Complainant. While the IRM has relied on the Colombian legal framework as the best available analytical basis for estimating the quantum of harm — given that it is not positioned to conduct forensic, psychosocial, or physical examinations — it remains open to the AE proposing an alternative calculation framework, provided the resulting figures are categorically equivalent to those specified in the report and subject to rigorous IRM monitoring. See Recommendation 3.

Compliance Finding

212. **Finding 5: The balance of probabilities indicates a clear link between the GRM and labour and working conditions policy non-compliance established above and multiple forms of harm to the Complainant. FPN's deliberate failure to respond to the Complainant's grievance are part of a wider pattern of reluctance to recognise and address potential systemic harm to FPN staff who are subjected to potential SEAH and GBV incidents. IRM finds that FPN is responsible for the harms caused by non-compliance with GCF policy, including the requirement to comply with national law.**

Recommendations

213. **See Recommendation 3 (R.3) for remedy to the complainant.**

4.5 Project-Level Governance Arrangements

4.5.1 Introduction

214. This section provides a factual review of environmental and social governance arrangements for FP203, building on Section II. It covers: (i) governance arrangements between GCF and WWF-US; (ii) governance arrangements between WWF-US and the EEs (FPN and WWF-Colombia); (iii) the role of PNNC and its contractual arrangements; and (iv) the role of the HECO Steering Committee. A summary of project due diligence follows.

215. The analysis of GCF policies addresses two scope questions: (1) *Did the requisite due diligence on overall ESS governance arrangements for FP203 meet the requirements of the Updated Project and Programme Cycle and/or GCF's Interim ESS, so far as relevant to the GBV/SEAH Prevention Protocol, the Project Grievance Mechanism, and institutional capacity to achieve the Gender Action Plan commitments?* and (2) *Was an adequate assessment of the capacity of the AE and EEs to adhere to GCF policy requirements conducted with regard to provision of suitable GRM and SEAH protections to external stakeholders?*

216. Consistent with its compliance mandate, IRM assessed HECO Project compliance with applicable GCF operational policies and procedures. It did not assess compliance with the AE's own policies and procedures, despite references in the AMA and FAA.

Factual Review

217. The HECO project governance involves a nested arrangement in which the GCF-funded 10-year Project sits within the larger, longer-term HECO National Initiative. WWF-US is responsible for overall implementation, management, and supervision in compliance with GCF policies, including co-financed activities. FPN and WWF-Colombia, as EEs, are contractually responsible

for implementing HECO project activities in compliance with GCF policies.[240] The HECO Steering Committee ensures future alignment with country goals and confirms that disbursement conditions of the HECO PFP Transition Fund have been met. Governance relies on clarity about roles and responsibilities, particularly in terms of how the GCF project "nests" within the larger national initiative and how GCF policy applies to co-financed conservation activities.[241]

218. WWF-US due diligence of FPN began in 2019 after nearly four years of dialogue with the Colombian Government on the PFP model and was completed prior to March 2023 GCF approval.[242] A proposal launch workshop in January 2020 introduced GCF safeguard and gender requirements, but WWF-US observed a sense of the EEs being daunted by the scope and demands of the work required.[243] During the workshop, the AE also provided an overview of the due diligence focus, including procurement, finance and legal matters..[244]

219. FPN was selected and assessed as an EE primarily for its experience administering conservation funds from diverse donors in Colombia, but its track record in complying with internationally recognised Safeguards and Gender policy was less well established.[245] Legal, financial, and operational due diligence, carried out by two external firms under the supervision of WWF-US staff was summarised in confidential annexes of the FP203 funding proposal package but provided no description of FPN's HR policies or practices, and no relevant safeguard competencies or gender, SEAH, or GRM track record were covered. These areas were not included in the due diligence process at the time based on the AE's understanding of GCF's due diligence requirements, but WWF-US asserts that its institutional practices have since been updated to include such reviews.[246]

220. WWF-US had an organizational structure in place with decision-making responsibility for HECO compliance.[247] The AE team for HECO, including line management, is comprised of core staff (4), with day-to-day technical oversight led by a Senior Program Officer and an extended team (3) of staff which includes a Safeguards and Gender Specialist. WWF-US's Integrity and Risk department manages the WWF-US GRM.

221. The ESMF and GAP were prepared by the WWF-US in-house, involving multiple AE staff (due to turnover during development) and WWF-Colombia staff who also contracted consultants, but without clear leadership over either document. The AE Safeguards Lead role changed hands seven months before project approval due to staff departure from the organization- and again during project start up, neither predecessor nor successor specialist indicated direct responsibility for technical due diligence of FPN's Safeguards and Gender capacity in interviews with the IRM. Several other key positions, including the current Safeguards Lead and Senior Project Officer, were added to WWF-US after project approval. Overall proposal management was led at that time by a Senior Program Officer, who is now the AE Director of Project

[240] Subsidiary Agreement, WWF-US and FPN (2023); Subsidiary Agreement WWF-US and WWF-Colombia (2023).
[241] WWF-US, FP203 – Herencia Colombia …, Section B.4 Implementing Arrangements.
[242] A trust fund organization is required to serve as a transition fund manager under the PFP model.
[243] Internal documentation related to WWF-US, Heritage Colombia Proposal Launch Workshop, 20-23 Jan. 2020.
[244] Op. cit.
[245] FP203, pg. 119, Para. 417.
[246] WWF-US, Terms of Reference (ToR): Comprehensive Due Diligence of Executing Entity(ies) for GCF Project (Legal, Fiduciary, Operational, Governance, Risk and Safeguards Assessment), May 2026.
[247] Both the AE core and expanded team leads reported to the Chief Conservation Officer at WWF-US; IRM interviews of the WWF-US AE team validated AE and EE awareness of policy requirements.

Implementation Oversight. No direct AE due diligence engagement with safeguard or gender specialists at FPN was reported.[248]

222. During project preparation, WWF-US reports that in 2018 the IDB engaged a consultant to evaluate FPN and determine its capacity to manage Herencia Colombia-related funding. WWF-US was actively involved in supporting this evaluation, which found defined procedures for a complaint of non-compliance and identified an investigation company for sensitive complaint investigations as part of a comprehensive improvement plan. FPN accepted these findings and committed to these recommendations, but WWF-US could not corroborate their implementation.[249]

223. Capacity-building tools (including the SEAH Risk Assessment Toolkit) were not available until after FP203 was approved in March 2023, and no structured AE or EE training on the new SEAH provisions was offered by GCF during the pre-approval period.[250] WWF-US acknowledged that its own SEAH guidance was approved in 2022.[251]

224. WWF-US's Safeguard Integrated Policies and Procedures (SIPP) does not include a separate policy on labour and working conditions, but addresses labour risks in its safeguards screening form – an issue that was accepted by GCF in the December 2022 restated AMA.[252]

225. GCF formally communicated policy requirements related to SEAH to WWF-US in feedback on the FP203 submission package, clarifying that SEAH risk assessment must cover risks to workers within all GCF-funded organizations — including WWF-Colombia, FPN, and all levels of subcontracting — and not only at the beneficiary level.[253] WWF-US responded favourably to GCF recommendations, adding relevant detail on SEAH requirements to the draft ESMF.

226. For the GCF project specifically, the IRM learned through interviews with WWF-US staff that **WWF-US did not carry out additional due diligence to review FPN's workplace complaint mechanism within any independent assessment of FPN's environmental and social safeguards, as this was not part of their due diligence practices at the time.** WWF-US requested both EEs to complete a technical evaluation on their experience and track record managing projects of similar size and risk, including staffing.[254] As part of this 2021 assessment, FPN was asked about their GRM experience and provided documentation referencing their work under a GEF project in the Amazon.[255] WWF-US did not indicate how FPN's response to the technical evaluation was factored into the design of the ESMF or GAP and then communicated to GCF, but observed in interviews with IRM that known capacity gaps would be addressed in implementation of the HECO project-level GRM.

227. The environmental and social due diligence (ESDD) results reflect an AE expectation that EE capacity would be built during implementation[256], which diminished the need to verify capacity upfront, as communicated to the IRM in interviews. An ESMF containing time-bound GBV/SEAH hiring, training, and planning, and management commitments consistent with the provision of a

[248] Based on interviews with WWF-US and FPN staff and review of internal project documentation.
[249] Interviews with WWF-US staff. The IRM requested documentation of the evaluation, but WWF-US reported not having access to the final report or knowledge of any monitoring reports, which belonged to the IDB.
[250] Interviews with Secretariat staff.
[251] Interviews with WWF-US staff.
[252] Interviews with WWF-US staff.
[253] Secretariat, AE's Response to GCF Technical Review – Work Plan, 29 June 2022.
[254] Interviews with WWF-US staff; WWF GCF Due Diligence Executing Entity/Partner Technical Capacity Evaluation Form.
[255] WWF-US email correspondence with the IRM on 3 Apr. 2026.
[256] Interviews with WWF-US staff.

survivor-centred GRM, on which disbursement of project funds was conditioned, effectively functioned as a gap-filling plan for FPN.

228. Encompassing the entire PFP Trust Fund, WWF-US asserts that the project-level GRM called for in the ESMF is the primary means of ensuring a survivor-centred, gender-responsive GRM called for by the RESP and PS 2. The ESMF included an indicative design for a project-level GRM, but was revised during project implementation to integrate PNNC intake requirements and experience (see below). The AE viewed the FPN institutional GRM and Protocol in particular as favourable to GAP objectives, but having secondary relevance to HECO project commitments as an initiative of FPN not required by the HECO project.[257]

229. The FAA required EE compliance with relevant GCF policy requirements. WWF-US conducted onsite inception and supervision workshops in March 2024 and March 2025 respectively, in which they presented GCF policy requirements, as well as in monthly ESS coordination meetings throughout 2024.[258] WWF-US acknowledged that the early implementation phase was a learning process for EE staff and new AE hires alike.[259] After the supervision workshop, as WWF-US investigation of the complaint began, the primary AE-EE coordination function was transferred from the HECO Lead to the AE Implementation Lead to improve oversight of sensitive performance issues.

230. WWF-US leverage to ensure EE compliance was largely financial (e.g., withholding quarterly disbursements), though most issues were resolved through influence in quarterly reporting cycles. The Colombia organisational structure included two EEs, FPN and WWF-Colombia, and PNNC as a Procured Party contracted by FPN. Each EE is contractually obligated to staff designated roles, per the Funding Proposal. Each organisation assembled 8–10-person teams. As a Procured Party, PNNC did not assign Safeguards or Gender/SEAH specialists during the first year of implementation, limiting the effectiveness of early AE trainings on GCF policy requirements.

231. In sum, WWF-US's due diligence of FPN's environmental and social, gender, and SEAH capacity was divided across multiple teams with unclear roles, conducted largely at a distance, and focused primarily on legal and financial eligibility and document development rather than substantive assessment of EE institutional safeguard capacity, including the institutional GRM.

4.5.2 Analysis of GCF Policy Application to HECO Governance Arrangements

Governance Arrangements between GCF and WWF-US

232. Two key documents set out the legal relationship between GCF and WWF-US for FP203: (i) the Accreditation Master Agreement (AMA, dated 22 December 2022), which establishes general terms and conditions for GCF-funded activities; and (ii) the Funded Activity Agreement (FAA), which governs FP203 in its entirety, including EE obligations.

233. Under AMA Clause 13.01, WWF-US covenants that it shall comply — and contractually require EE compliance — with the AE's own rules, policies and procedures *"that should enable it to comply with the Fund's Standards, policies and procedures to the extent and scope of its Accreditation."*[260] The RESP requires AEs to ensure activities align with RESP provisions (Para.

[257] Interviews with WWF-US staff.
[258] The 2024 inception report clarifies that the project will comply with GCF's Environmental and Social Policy (ESP) through application of WWF's Environmental and Social Safeguards Framework, as detailed in the Safeguards Integrated Policies and Procedures (SIPP) and Guidance Note on GBV & SEAH.
[259] Interviews with WWF-US staff.
[260] See AMA, Clause 13.01.

19), including maintaining an effective ESMS to assess and manage environmental and social risks equitably (Para. 23).[261] The FAA further covenants that WWF-US will ensure environmental and social risk management complies with the ESMF at all times.[262] WWF-US is also expected to comply with its own Standards on Environmental and Social Risk Management, Grievance Mechanisms, Stakeholder Engagement, and GBV/SEAH Guidance Note in a manner enabling compliance with comparable GCF standards.

234. The ESMF is the equivalent of the Environmental and Social Management System (ESMS) called for under PS 1[263] and sets out the policy and procedures for WWF-US and EEs on environmental and social project due diligence, appraisal, adaptive management, monitoring and reporting for FP203. It identifies the responsibilities of FPN and WWF-Colombia, highlighting FPN's lead role as PMU.

235. PS 2 establishes how clients should address Labour and Working Conditions.[264] EEs must maintain adequate HR policies promoting fair treatment, non-discrimination, and equal opportunity[265]; provide reasonable working conditions;[266] comply with national non-discrimination law[267]; avoid employment decisions based on personal characteristics[268]; take measures to prevent and address harassment, especially toward women;[269] and provide grievance mechanisms without retribution. For HECO, the ESMF notes infrequent adverse impacts in the Labour and Working Conditions safeguard area for conservation projects, assuring compliance with ILO's Declaration on Fundamental Principles and Rights at Work and relevant local standards,[270] but making no clear reference to PS 2 itself.

236. The ESMF applies to both GCF-funded activities and direct co-financed activities (which may be implemented by PNNC), consistent with the project's Category B risk rating.[271] The ESMF also states that the PMU will establish, within the first six months of implementation, an effective project-level GRM covering all grievance types, including GBV, SEAH, and fraud.[272] However, FPN's GRM is not mentioned in the high-level GRM description in project documents,[273] and the project-level GRM remains a pending deliverable well into Year 2 of implementation as of the writing of this report in May 2026.

237. The ESMF devotes special attention to GBV/SEAH, noting these requirements are relatively new to WWF-US, FPN, and WWF-Colombia. The GCF approved its Revised Environmental and Social Policy in 2021 and SEAH Action Plan in March 2022, followed two months later by WWF-

[261] Performance Standard 1, para. 13.
[262] FAA, Clause 10.02 f. See WWF-US HECO ESMF, Feb. 2, 2023.
[263] Performance Standard 1, para. 2, Objectives; HECO ESMF, pg. 55, 68; See WWF-US, Environmental and Social Safeguards Integrated Policies and Procedures (SIPP).
https://www.worldwildlife.org/about/safeguards/resources/
[264] See Performance Standard 2: https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standard-2-en.pdf
[265] PS2, Para. 8.
[266] PS 2, Para. 10. Examples include wages, benefits, hours of work, overtime, breaks, rest days, and leave.
[267] PS2, Para. 16.
[268] PS2, Para. 15. Such as gender, race, nationality, ethnic, social and indigenous origin, religion or belief, disability, age, or sexual orientation.
[269] PS2, Para. 17.
[270] ESMF, pg. 62, which cites IFC's Environmental, Health, and Safety Guidelines (April 30, 2007).
[271] ESMF, pg. 9.
[272] ESMF, pgs. 136-140.
[273] ESMF, pg. 136-140 and SEP, pg. 94-97.

US's own GBV/SEAH Guidance Note.[274] **Table 5 in Annex IX** summarizes the SEAH-related actions called for in the ESMF, which cover: developing a detailed SEAH risk plan within the first six months of start-up and mandatory GBV/SEAH training for all implementing partner staff within the first three months[275]; special ESS Specialist training within six months or before GRM finalisation[276]; monthly safeguards coordination meetings; and SEAH-disaggregated reporting to GCF.[277] The Complainant was responsible for developing the SEAH risk management plan, centred around the GBV/SEAH Protocol.

238. The IRM observes that the late issuance of GCF and WWF-US SEAH policies — less than a year before GCF approval of FP203 — raises questions about institutional readiness to implement these requirements at WWF-US, FPN, and WWF-Colombia. Despite ESMF provisions underscoring the importance of AE and EE SEAH capacity and mandatory training, the IRM found no documentation of how this training was provided, nor any explicit communication between the Secretariat and WWF-US on SEAH Action Plan awareness building. The ESMF also contains some ambiguity regarding the division of responsibility between the Gender and SEAH Specialist and ESS Specialists for identifying, monitoring and reporting GBV and SEAH risk.[278]

ESMF Implementation – Due Diligence of AE and EE Capacity to Comply with GCF Policy

239. The ESMF underscores the importance of organisational capacity, policy, and management systems for GCF GBV/SEAH compliance. Because the complaint infers that WWF-US due diligence may have underestimated FPN's capacity to implement these requirements, the relevant GCF policy requirements on due diligence are explored below.

240. PS1 requires WWF-US's ESMS to have a risk identification and management process grounded in good international practice — the exercise of professional skill, diligence, prudence, and foresight reasonably expected from skilled professionals engaged in the same undertaking globally or regionally.[279] PS 1 further requires that personnel with direct responsibility for environmental and social performance have the knowledge, skills, and experience necessary to perform their work, including current knowledge of host country regulatory requirements and applicable Performance Standards.[280]

241. PS 1 also provides for an outcomes-based, adaptive risk management approach, recognising that risk management is a process of **continuous improvement** allowing for temporary compliance gaps as long as an Environmental and Social Action Plan (ESAP) documents the pace and direction for closing them in a manner satisfactory to the IFC (in this case, GCF), with effective monitoring to enable timely adjustment.[281] The IRM understands this approach to permit the AE to use its ESMS to comply with PS 1 objectives as long as outcomes consistent with the Performance Standards are achievable and documented in an ESAP.

242. Under the FAA, WWF-US covenants to GCF that it has carried out all due diligence necessary to ensure the Funded Activity complies at all times with the Updated Gender Policy and Indigenous Peoples Policy, and that WWF-US will not directly or indirectly condone, encourage, or tolerate conduct equivalent to SEAH in the Funded Activity.[282] The Gender Policy requires

[274] See WWF-US SIPP resource page, https://www.worldwildlife.org/about/safeguards/resources/
[275] ESMF, pg. 110.
[276] ESMF, pg. 137.
[277] ESMF, pg. 131.
[278] ESMF, pg. 73. The ESMF highlights the "participation of the entire PMU."
[279] Performance Standard 1, para. 7, fn 10.
[280] Performance Standard 1, para. 17-19.
[281] IFC PS 1, Para. 13-16, Guidance Note, GN67.
[282] FAA, Para. 10.01 (f).

gender-sensitive consultations[283] and AE/EE compliance review both ex ante and ex post.[284] The SEAH Action Plan requires AEs to identify SEAH risks in safeguards instruments, include pre-implementation awareness raising for project workforces,[285] and implement SEAH risk mitigation measures including gender-responsive GRMs.[286] Under the GCF SEAH Action Plan, SEAH risk assessment will be part of due diligence for Funding Proposals, including subprojects, undertaken by the AE and GCF,[287] and for the Secretariat to carry out monitoring and reporting on SEAH performance.[288]

243. The IRM observes that beyond the reference to "necessary and appropriate" due diligence in the UPPC and the structure of an ESMS detailed in PS 1, the due diligence process lacked guidance. GCF defines due diligence as the process of investigating potential investments to confirm all facts, including reviewing environmental and social safeguards, audits, assessments, and compliance before funding approval.[289] The ESMF provides a governance structure for implementation that defers certain identification and assessment of site-specific risks, which may limit the depth of upfront due diligence.

244. A recent internal GCF Guidance Note on FP Appraisal Process Due Diligence[290] — while not available prior to FP203 approval and designed for the Secretariat's due diligence requirements — provides a useful standard by which AE due diligence of EE capacity can be assessed (See **Box 1, Annex IX**). It identifies subject matter specialists (ESS and Gender/SEAH) as required due diligence leads, and indicates that findings should inform risk identification, assessment scores, and mitigation measures including legal covenants and monitoring intensity. Rigorous due diligence by the AE requires direct engagement with FPN personnel holding dedicated Safeguards and Gender responsibilities, documented evidence of the investigative methods and findings, and access to ESMS performance documentation.

245. In summary, governance arrangements between GCF and WWF-US clearly establish AE responsibility to comply with GCF safeguards, gender policies, and the SEAH Action Plan for all GCF-funded or co-financed activities, and to ensure EEs do the same. AE due diligence of EE capacity to uphold these duties is the least well-documented aspect of the WWF-US ESMF.

Governance Arrangements between WWF-US and EEs (FPN and WWF-Colombia)

246. The FAA, including by incorporation of the WWF-US AMA, codifies the safeguard and gender requirements flowing down to the EEs. Through subsidiary agreements, FPN is contractually obligated to comply with WWF-US and GCF rules, standards, policies, and procedures, including the GCF Policy on Prohibited Practices.[291] FPN must ensure environmental and social risk management complies with the ESMF at all times.[292] FPN must not condone, encourage, or tolerate conduct equivalent to SEAH, and must ensure that the grievance redress mechanism(s)

[283] GCF Gender Policy, Para. 22.
[284] GCF Gender Policy, Para. 25.
[285] GCF SEAH Action Plan, Para. 6(c) and 21(e).
[286] GCF SEAH Action Plan, Para 10 and 21 (4.4.1) a.
[287] GCF SEAH Action Plan, Para 10 and 21 (4.4.1) a
[288] GCF SEAH Action Plan, Para 11.
[289] GCF SEAH Action Plan, Para 7d.
[290] GCF, FP Appraisal Process (Public Sector) Due Diligence Guidance V.1, November 2025.
[291] WWF-US/FPN Subsidiary Agreement Para 3f. Prohibited Practices are defined in Para. L.11-14.
[292] WWF-US/FPN Subsidiary Agreement Para 3m.

established for the GCF Project remain **accessible, inclusive, survivor-centred and gender-responsive.**[293]

247. The subsidiary agreement indicates that FPN must maintain a records management system with high-quality data on project performance.[294] Beyond annual performance reporting,[295] FPN must promptly inform WWF-US of: any potential litigations, claims, investigations, or proceedings related to the Activities; circumstances that may substantially interfere with performance of obligations; any challenges preventing completion of Activities according to schedule; any change of key personnel, including the Gender Specialist; events or allegations of non-compliance with ESS or the GRM; and any proposed modification constituting a Major Change or rendering Activities inconsistent with GCF rules.

The Role of PNNC and Contractual Arrangements

248. As the agency responsible for managing Colombia's protected areas, PNNC is an important governance partner in HECO, with standing relationships and deep knowledge across all five mosaics. It served as lead government negotiator in planning the HECO PFP and GCF project. A Cooperative Agreement between PNNC and FPN was still under negotiation as of the writing of this report in May 2026;[296] under the agreement, PNNC will implement activities funded by GCF and will therefore be required to comply with GCF policy where it represents a higher standard than national legal requirements.[297]

The Role of the HECO Steering Committee

249. The HECO Steering Committee (HSC) — a five-member, non-governmental majority body — has oversight over the transition fund created by the HECO PFP, ensuring alignment with country goals and confirmation that disbursement conditions are met before distributing funds administered by FPN.[298] For Safeguards compliance, the Steering Committee provides complementary oversight and monitoring of safeguards commitments, and specific recommendations on safeguard issues if needed.[299] The IRM was unable to investigate the scope of the HSC influence on oversight of safeguard and gender policy implementation. The IRM notes that reported confusion about decision-making roles and responsibilities has contributed to inter-partner tensions and implementation delays, calling attention to the level of due diligence by the AE and GCF during project preparation and Year 1 monitoring.

4.5.3 AE's Due Diligence of Environmental and Social Risks for FP203

Analysis

250. The ESMF and GAP indicate that WWF-US was aware of and accountable to GCF policy requirements, and that these responsibilities extend to the EEs. The HECO Gender Assessment and Action Plan guide the project in addressing deeply rooted structures inequality that underlie decision-making in rural Colombia. The HECO ESMF underscores the need for highly capable AE and EEs to coordinate multiple delivery partners in a complex implementation arrangement. The WWF-US HECO team structure is complex and involves shared responsibilities for ESDD. In

[293] FP203: HECO Project – Funded Activity Agreement between GCF and WWF-US, 17 March 2023 – Clauses 3x, 3y and 3z.
[294] FAA Covenants related to the GCF Evaluation Policy, Para 3bb.
[295] FAA Para 7.
[296] Per Schedule 3 of the FAA.
[297] FP203 Funding Proposal, pg. 77, Para. 284.
[298] FP203 Funding Proposal, pg. 81-82, Para. 292.
[299] ESMF, pg. 72.

practice, WWF-US execution of due diligence revealed structural gaps. The lack of clear AE direct responsibility for technical due diligence of FPN's Safeguards and Gender capacity, impacted by staff transitions, likely contributed to gaps in the execution of ESDD. IRM observed that fragmentation of roles within the WWF-US team responsibilities may have contributed to the critical question — whether FPN had the institutional capacity to manage a GCF-compliant, survivor-centred GBV/SEAH GRM —never formally being asked or adequately answered.

251. The evidence basis of WWF-US's assessment of FPN capacity rested on submitted documents related to performance of another Amazon conservation project.[300] The IRM confirmed between 2014 and 2025, the USD 45 million GEF-funded Heart of the Amazon project GRM received 108 submissions, 14 of which were complaints, none reportedly involving GBV/SEAH despite noting GBV as a reality in the project area.[301] The project monitoring reports seem to present a positive narrative of satisfactory safeguard performance, which supports FPN's capacity as the prime implementing agency. [302]

252. Interviews with AE staff suggest some gaps were identified in FPN capacity, which informed the decision to proceed with FPN as EE and build capacity during implementation. However, the IRM observes that ESDD was not systematic or sufficiently evidence-based for the level of responsibility delegated to a new GCF delivery partner. The IRM makes several observations about how insufficient ESDD by WWF-US contributed to missed risk signals:

253. **First, inadequate due diligence of FPN's policy, management systems, and HR capacity created blind spots to risk factors and fell short of the good practice standard described in Box 1**. FPN HR standards, procedures and capacity, particularly for GBV/SEAH and their GRM, while all directly relevant to PS 2 compliance, were not reviewed. The IRM learned in interviews with WWF-US staff that there was no direct engagement between WWF-US safeguards/gender specialists and FPN counterparts during project preparation, limiting AE understanding of FPN competencies and track record.

254. The IRM's own analysis of FPN's ESMS observes that several elements of an ESMS are in place but gaps exist in both policy and practice, with material effect on compliance: FPN has a Code of Conduct (2021), a sexual harassment policy (2023), a workplace health and safety policy (2024) and a GBV prevention policy (2025), but did not provide a full human resources policy framework. The overarching environmental and social framework covering risk identification, management, and reporting reflects funder project requirements that are aligned with the GCF Policy, but not a permanent policy framework. FPN provided no systematic HR documentation for hiring, performance review, compensation, or termination, and documented decision-making was incomplete. As noted in Section 4.4, FPN did not provide a full grievance policy or grievance registry to the IRM. FPN annual reports highlight conservation achievements without referencing social safeguard policy or practice. The gaps, not formally integrated into WWF-US's ESDD, left the HECO Project exposed to heightened social risk.

255. **Second, the lack of EE expertise in the specific procedural, trauma-informed, investigation-oriented competencies required for a GCF-compliant SEAH GRM relied on an ESMF staffing plan that proved insufficient on its own to provide effective risk management.** As one of the first GCF projects approved after the SEAH Action Plan took effect in

[300] Interviews with WWF-US were unable to determine which project documentation was shared by FPN.
[301] World Bank, Forest Conservation and Sustainability in the Heart of the Colombian Amazon project (P144271) Implementation Supervision Reports; World Bank Case Study, Colombia- Forest Conservation and Sustainability in the Heart of the Colombian Amazon- Grievance Redress Mechanism (2022).
[302] World Bank, Forest Conservation and Sustainability in the Heart of the Colombian Amazon project (P144271); Implementation Supervision Reports.

2022, greater pre-approval assessment of capacity to meet GCF SEAH requirements warranted greater attention.

256. WWF-US due diligence did not interrogate past GRM practice at FPN, including requesting the GRM registry or assessing GRM performance. WWF-US viewed FPN's internal workplace mechanism (PQRRS) and the HECO project-level GRM as entirely separate mechanisms, viewing the former as outside the scope of ESDD. WWF-US asserts that FPN did not surface or reference PQRRS during due diligence. This framing obscured the substantive overlap between them: the HECO Gender and SEAH Specialist was simultaneously the designated PMU lead for HECO project GRM intake for GBV/SEAH complaints and responsible for the FPN Protocol, interacting with the same PQRRS coordinator. The ESMF explicitly required GBV/SEAH complaints to be referred to the PMU Gender Specialist — making FPN's institutional GRM performance directly relevant to HECO project GRM compliance. This separation prevented WWF-US from examining the quality of FPN's existing GRM operations as a predictor of future HECO GRM performance, especially progress in gap-filling actions highlighted by the 2018 IDB evaluation related to FPN's grievance investigation capacity and recommendations to develop third-party investigation resources.

257. Evidence in Section 4.4 shows FPN struggled to address both new and legacy GBV/SEAH complaints in a manner consistent with its Protocol and national law. The high level of HECO team turnover by 2025 included five persons involved in grievance processes.[303] The balance of probabilities suggests that outdated HR policies and an inadequate grievance management system more likely than not contributed to this staff turnover in the HECO project, and perhaps a wider level of discontent at FPN. These gaps went undetected in project preparation and were therefore not addressed in a timely manner.

258. Some early HECO environmental and social implementation challenges can be traced to the observed ESDD deficiencies. Consistent with PS 1, the HECO ESMF may be interpreted as an implicit Environmental and Social Action Plan (ESAP) acknowledging certain AE awareness of FPN ESMS gaps regarding the capacity to deliver on GBV/SEAH Protocol, GRM, and GAP commitments. However, the IRM observes that WWF-US did not communicate the ESMF to FPN as a corrective action plan. As a result, the ESMF's time-bound GBV/SEAH requirements (hiring, training, Protocol development, early warning system) were treated as implementation deliverables rather than compliance obligations flowing from identified capacity gaps.

259. The delayed or incomplete status of the majority of these actions illustrates how limitations in the ESDD process, compounded by the steep internal learning curve for key AE E&S staff, contributed to inadequate WWF-US monitoring of FPN’s ESMF implementation and delayed corrective actions on identifiable non-compliance signals.

260. The Inception Workshop provided an initial AE-led training on GCF safeguards and gender policy, intended to be supplemented by monthly coordination calls held in March–December 2024 and in 2025. Despite FPN's struggles to implement the GBV/SEAH Protocol, similar challenges at WWF-Colombia, and tensions with PNNC, WWF-US reported no evidence of SEAH or GBV problems surfacing in any of those meetings.[304] This absence calls attention to apparent misalignment with the ESMF requirement for continuous ESS and SEAH risk monitoring. The monthly virtual meetings were reportedly insufficient — one hour, unstructured, with no pre-set agenda — and the Complainant's multiple attempts to seek the AE Gender Lead’s feedback and

[303] The HECO project also experienced funding challenges and turnover in key positions at different partner agencies that were contextually relevant, but not ultimately decisive in FPN actions.
[304] ESMF, pg. 131, and based on interviews and review of informal meeting records.

mediation on emerging Protocol conflicts were unsuccessful. The IRM also observes that language barriers and competing commitments may have limited effective communication between AE Gender and Safeguards Leads and the PMU Gender and SEAH Specialist.

261. The first AE supervision visit to Colombia took place in March 2025, with objectives including GRM and safeguards review and GAP capacity building. [305] However, no FPN gender specialist participated and the WWF-US Safeguards Specialist was unable to attend, but the AE Gender Specialist – who also serves as a Safeguards Specialist on other projects - was responsible for assessing needs across all three partners. The supervision report downplayed the loss of both EE Gender/SEAH specialists during Year 1 and noted the GAP baselining exercise had not started.[306] Critically, the report mirrored similar omissions observed in the APR (see next Section 4.5.4). Corrective actions were limited to general troubleshooting commitments rather than specific interventions.

262. Despite WWF-US's stated deference to EE autonomy and the WWF-US Integrity and Risk investigation, IRM finds that over-reliance on the Integrity and Risk process as the primary monitoring channel — compounded by inadequate communication from FPN — delayed corrective action, with the investigation ultimately confirming that FPN failed to ensure properly functioning grievance mechanisms and recommending specialized SEAH training for Protocol committee members.[307]

Compliance Findings

263. The issues raised in the complaint suggest that overlooked gaps in FPN's capacity to manage a gender-responsive, SEAH survivor-centred GRM consistent with GCF policy requirements contributed to eventual non-compliance and harm to the Complainant. These gaps later manifested in observed challenges at both EEs and PNNC to implement the GBV/SEAH Protocol, in the resignation or dismissal of HECO team members, and in improper handling of GBV/SEAH complaints.

264. Despite GCF requirements for AE due diligence of FPN capacity and the AE's awareness of and leverage to ensure GCF policy compliance, the actions by WWF-US to conduct adequate due diligence of EE technical capacity during project preparation fell short of a reasonable standard under the Interim ESS (PS 1), RESP, and SEAH Action Plan. Evidence of WWF-US due diligence of FPN's capacity to meet GCF Safeguard and Gender policy requirements was incomplete, poorly documented, and generally inconsistent with accepted GCF standards for due diligence (see Box 1). The methods, timing, and expertise selected by WWF-US for ESDD of FPN — and the results obtained — all illustrate the shortcomings reflected in the delayed or incomplete first-year ESMF gap-filling requirements.

265. Consequently, WWF-US underestimated the institutional risks of FPN leading an ambitious gender action plan that relies on trust in a gender-responsive, GBV/SEAH survivor-centred GRM. The evidence strongly supports the conclusion that due diligence of FPN's ESMS — particularly gender and GRM policies, procedures, staff capacity, and track record — missed a timely opportunity to address institutional weaknesses and prevent or minimize the impacts that later materialised.

[305] WWF-US, Terms of Reference for HECO Supervision Mission, Year 2, 2025, revised.
[306] WWF-US HECO AE Supervision Report, pg. 9.
[307] Internal correspondence and documentation related to the WWF-US Integrity and Risk Unit.

266. When these risks materialised, they were not detected during early implementation by WWF-US. Despite monthly safeguards and gender check-in meetings, WWF-US did not react appropriately to the significant conflicts around the GBV/SEAH Protocol, the near-complete turnover of the original HECO team, the alleged retaliation against the Complainant, or the complaints involving other HECO team members — until the Complainant directly copied AE staff in their WWF-US GRM submission. Even then, the site visit one month after the complaint did not motivate adequate fact-finding around known risks. The ESDD process was limited by unclear responsibilities from staff turnover, limited ESDD expertise (particularly for newer policy areas such as SEAH), inadequate documentation of capacity gaps, and the absence of a standalone ESAP.

267. **Finding 6: The IRM finds that WWF-US was not in compliance with the ESDD requirements of PS1, PS2 and the RESP.**

268. **Harms/adverse impacts:** IRM considers that ESDD non-compliance was a missed opportunity to take timely corrective action to prevent or minimise the events identified in the complaint and investigation that harmed the Complainant.

Recommendations

269. Recommendation 4 (R.4): Enhanced E&S Due Diligence Procedures for EEs. The Secretariat ensures that WWF-US develops and issues a standardized, risk-based operating procedure for institutional E&S due diligence drawing from IFC PS 1, GCF due diligence guidance, SEAH Risk Assessment guidance, and Good International Industry Practice (GIIP). The procedure should explicitly cover: a) review of EE institutional GRM performance (not only project-level GRM experience); b) assessment of HR policies and workplace conduct standards; c) require direct engagement between WWF-US safeguards/gender specialists and their EE counterparts; and d) verification of SEAH capacity through track record review. WWF-US will designate a single function or individual with authority and accountability for ESDD — developing a formal ESDD annex to Funding Proposal documents and an ESAP template to track gap-filling actions — and establish a recurrent ESDD process corresponding to changes in environmental and social risks, project design, or context.

270. **Recommendation 5 (R.5): Early Warning System and Oversight of ESMF-Required Actions.** WWF-US completes all ESMF-required time-bound actions (SEAH risk plan, GRM finalisation, early warning system with audit triggers for all HECO Project partners, environmental and social staff retention, mandatory training, safeguard meeting records) with documented evidence shared with the Secretariat, with WWF-US directly verifying completion rather than relying on FPN self-reporting. The early warning system should be operational as soon as practicable and applicable to all GCF-funded activities under the HECO Project.

271. *Systemic: See Section 4.6 for related recommendations on the need for better E&S DD guidance and requirements.*

4.5.4 AE Reporting of Environmental and Social Risks for FP203

272. **Summary of the Issue:** The AE is required to report on project performance of GCF-funded activities, including reporting from the EE, in accordance with relevant GCF policies, which are operationalised through the AMA, FAA, and subsidiary agreements with the EEs. The EE must provide input to AE APRs covering ESMF and GAP implementation, staffing changes, and other significant circumstances. WWF-US reported on the first year of implementation — a period encompassing the issues raised in the complaint — and separately, EEs are bound to report SEAH, GBV, or other incidents to the AE promptly. This section investigates whether WWF-US

implementation reporting adequately reflected evidence of the issues raised in the complaint in relation to potential GCF policy non-compliance.

Factual Review

273. FP203 became effective in July 2023. The Year 1 APR covers an extended 18-month period (14 July 2023 to 31 December 2024) due to implementation delays in fulfilling various legal conditions as well as government startup requirements which were accepted by GCF in September 2024, and which delayed the first funding disbursement to the EEs until February 2025. The Inception Report was cleared by the Secretariat in September 2024. [308]

274. WWF-US submitted the first FP203 APR (covering the period 1 January 2024 to 31 December 2024) on 1 June 2025, listing no areas of non-compliance with FAA covenants or Colombian laws, and noting that the project-level GRM was undergoing a proposed revision pending GCF no-objection. The draft 2024 APR included no mention of the grievance raised by the Complainant, which was received by WWF in February 2025, or the challenges with the GBV/SEAH Protocol. As confirmed in interviews with the Complainant and FPN staff, the Complainant was recalled from scheduled leave one week before their contract non-renewal to provide input to the draft 2024 APR; they provided content on GBV/SEAH Protocol implementation challenges that had been communicated to FPN leadership in September–October 2024 and to WWF-US in February 2025. The Complainant contends that this content was removed from the final draft by WWF-US before submission to GCF. Interviews with the WWF-US AE team confirmed to IRM that certain material proposed by the Complainant was considered confidential and outside the reporting period (as WWF-US received the complaint in February 2025 and under Secretariat advice regarding new website publishing protocols) and deleted from the draft APR in consideration of the ongoing review of the complaint by WWF-US and GCF. After the Complainant's departure, FPN staff and the AE team completed the remaining APR sections. The first APR was published on the GCF project website in late 2025.

275. Following submission of the first draft APR by WWF-US to the Secretariat in June 2025, the Secretariat requested further information on compliance with FAA clauses associated with ESMF requirements and Colombian law, and specifically requested information on the status of gender-responsive, survivor-centred GBV/SEAH prevention and response protocols.[309] In response and considering their ongoing internal investigation, WWF-US updated the compliance status of several GRM and SEAH covenants to "under review," referencing a pending internal compliance investigation.[310] **WWF-US also confirmed that no requests or complaints related to SEAH or GBV were received during the reporting period (FY2024)** and indicated that, prior to receiving the formal complaint on February 19, 2025, no AE team member had received any GBV or SEAH incident reports from FPN or WWF-Colombia.

Analysis of Applicable GCF Policy

276. The 2015 Monitoring and Accountability Framework (MAF) is the cornerstone of GCF's monitoring approach for FP203. Para. 3 specifies that the AE is responsible for implementing the project in compliance with the FAA[311] and the Secretariat for implementing the monitoring and

[308] The HECO GCF project became effective in July 2023, but experienced a six-month delay in receiving fulfilling legal relevant start-up requirements approval for FPN to establish a bank account for the HECO project for disbursement of funds to the EEs.
[309] Secretariat comments on 1 Oct. 2025 to WWF-US HECO APR, v1, (draft dated June 1, 2025).
[310] WWF-US response to Secretariat comments on HECO APR, v1, submitted to GCF on 31 Oct. 2025.
[311] The IRM does not consider that this gives rise to an IRM mandate to investigate whether there are contractual compliance issues under the FAA.

accountability framework.[312] Under the MAF (Paras. 11–12), reporting requirements may include APRs and interim and final evaluation reports;[313] Para. 13 establishes that APRs must include a narrative on implementation progress and a report on environmental and social performance. AMA Clause 5.03 provides for WWF-US to undertake certain provisions of the 2015 MAF; Clause 15.02 requires WWF-US to provide GCF with APRs on each funded activity in a form compliant with Fund practices.[314] Schedule 4 of the FAA establishes the reporting period, and Clause 8 of the FAA specifies that all reporting, monitoring, and evaluation must accord with Schedule 4.

277. GCF requires AEs to report periodically on progress and performance of GCF-funded activities, including environmental and social performance, in accordance with the MAF.[315] The Gender Policy requires periodic updates on gender assessments and notification to GCF of major changes or circumstances affecting GAP implementation.[316] The SEAH Action Plan requires reporting ensuring compliance with GCF's zero tolerance for SEAH,[317] and the Subsidiary Agreement requires prompt reporting by FPN to the AE of any incidents of workplace GBV or SEAH. The ESMF provides structure to the format and content of environmental and social commitments reported. Colombia Law 2365 requires reporting on known cases of SEAH or GBV.[318]

Analysis

278. In the first APR, WWF-US confirmed EE compliance with applicable laws and environmental and social performance requirements on the basis that all AE grant agreements contain a covenant to conduct business in compliance with applicable laws. WWF-US also confirmed compliance with key FAA Clauses: 10.02(f) (ESMF risk management), 10.02(k) (GAP resources), 10.02(w) (no tolerance for SEAH conduct), and 10.02(x) (accessible, inclusive, survivor-centred, gender-responsive GRM per AMA Clause 13.04). The IRM notes, however, several areas where the APR omits material information relevant to assessing self-reported compliance.

279. The APR describes *"significant progress"* in implementing and mainstreaming gender across the HECO Project, including the design and launch of the GBV/SEAH Protocol.[319] The APR presents the Protocol approval as a milestone and describes ongoing socialisation and training activities. This positive framing is materially inconsistent with the evidence in Section 4.4: the Protocol's socialisation was paused in September 2024 following disagreement over GBV/SEAH grievance handling; both the FPN and WWF-Colombia Gender/SEAH Specialists had their contracts non-renewed; and progress across all three organisations on establishing a GCF-compliant GBV/SEAH procedure had, at best, stalled and, at worst, reversed.

[312] Decision B.11/10, Monitoring and Accountability Framework for Accredited Entities, para. 3(b) and 3(c). Available at https://www.greenclimate.fund/sites/default/files/document/monitoring-accountabilityframework-ae.pdf.
[313] Decision B.11/10, Monitoring and Accountability Framework for Accredited Entities, para. 11(a) and (b).
[314] FAA WWF-US-GCF.
[315] ESP, Para 14b, 58-61.
[316] GCF Gender Policy Para 27, 30c and 30d.
[317] PS2 Para 23 and WWF-FPN Subsidiary Agreement, Para 4. Multiple criteria under the Subsidiary Agreement correspond to and would seem to warrant prompt reporting by FPN to WWF-US of SEAH and GBV grievances that surfaced in the complaint.
[318] FAA.
[319] WWF-US, Herencia Colombia 2024 APR, pg. 118.

280. On the GRM, the APR references 10 ESS coordination meetings in 2024 and general progress on the "gender protocol" and "complaints and grievance mechanism."[320] However, by February 2025, all GBV/SEAH Protocol leadership in the HECO project had been lost.

281. The APR entirely omits the following material facts:

- The Complainant's 7 October 2024 report to FPN senior leadership and the GWG alleging ESMF and GCF policy non-compliance.
- Two additional GBV/SEAH grievances submitted to the FPN GRM, eventually downgraded and treated as workplace harassment.
- FPN leadership's decision not to investigate 8 alleged GBV/SEAH cases that surfaced during Protocol socialisation.
- FPN's non-renewal of the Gender and SEAH Specialist's contract, despite no documented evidence of poor performance.
- Allegations of workplace harassment and retaliation against the Complainant for enforcing GCF policy related to SEAH.
- FPN's suspension of staff trainings on the Protocol due to internal conflicts.
- Related resignations and dismissals of other HECO team members for GBV/SEAH and governance-related reasons.
- Complaints submitted to the IRM and WWF-US and the ongoing investigations by WWF-US Integrity and Risk and the IRM.[321]
- WWF-Colombia's non-renewal of its Gender and Safeguards Specialist and cancellation of a planned GBV awareness campaign.
- Persistent tensions between PNNC, FPN, and WWF-Colombia over integration of GBV/SEAH requirements into the project-level GRM.
- Delays in the GBV/SEAH operational case study, early warning system, and project-level GRM establishment due to loss of the GBV/SEAH technical committee.[322]

282. The APR reports that a project-level GRM is not yet in place and that four petitions were filed through PNNC, but no other complaints were registered through the other available channels (WWF-Colombia, FPN, or WWF-US) during the reporting period.[323] The APR also states that PNNC's intake channels will be used but that the PMU will oversee the grievance procedure,[324] without disclosing the dissolution of GBV/SEAH expertise in the PMU, or the failure to advance required ESMF actions.

283. Secretariat feedback on the June 1 draft APR specifically flagged the lack of evidence supporting compliance status for numerous FAA covenants and called for additional detail on how WWF-US would ensure provision of a **survivor-centred and gender-responsive GRM**.[325] In response, the second revision of the APR (31 October 2025) updated the compliance status of

[320] WWF-US, Herencia Colombia 2024 APR – Section 4: Environmental and Social Safeguards & Gender Action Plan, pg. 80.
[321] FAA Para 3, 4, 7 and 8.
[322] Interviews with former and present HECO team members.
[323] WWF-US, Herencia Colombia 2024 APR, p. 116.
[324] Op cit., p. 116.
[325] Correspondence between WWF-US and GCF about draft APR 2024. 31 Oct. 2025.

FAA covenants 10.02(f), (k), (w), and (x) to "under review," citing an ongoing AE compliance investigation.[326] While acknowledging the investigation, the APR remarks are vague regarding the scope of risk exposure and potential implications for GCF policy compliance.

284. In the accompanying correspondence, WWF-US acknowledged the IRM Complaint[327] but understated compliance gaps, asserting that both EEs had established institutional GBV/SEAH protocols consistent with GCF ESS standards and WWF-US SIPP, and confirming "that during this reporting period (FY2024), no requests or complaints related to SEAH or GBV were received."[328] The response reports on the Protocol process as if none of the problems presented in the grievance and supported in this report had occurred, referencing Gender Specialists no longer employed by either EE and repeating assurances with no evidentiary basis.

285. The IRM identifies four specific shortcomings in the WWF-US reporting to GCF:

a. The 31 October 2025 response was the first written AE indication to GCF that a complaint related to the FPN GRM and GBV/SEAH Protocol had been registered by the IRM,[329] but failed to provide sufficient detail for GCF to understand the adverse impact of the conflict within FPN on GRM compliance. Similar personnel challenges at WWF-Colombia were also omitted.

b. The draft APR fails to account for the preliminary findings of the WWF-US Integrity and Risk unit, which were available at the time and validated concerns about FPN GRM/Protocol practice.

c. The report does not represent the full extent of HECO Project team turnover — failing to mention the Gender and SEAH Specialist's dismissal after FPN acknowledged multiple GBV/SEAH allegations and suspended Protocol socialisation, nor the dismissal of the WWF-Colombia Gender and Safeguards Specialist or the absence of dedicated safeguards positions at PNNC.

d. WWF-US asserts that the Protocol and GRM are in compliance with GCF policy — a claim unsupported by the evidence of the IRM complaint, the omitted WWF-US GRM investigation findings, and the material facts outlined above.

286. In sum, WWF-US's Year 1 reporting to the Secretariat was selective, omitting or downplaying key aspects of Safeguard and Gender risk management performance by FPN and WWF-Colombia. The APR, the supervision site visit report, and related correspondence all failed to accurately reflect the gravity of the issues raised in the complaint, delaying corrective actions and deferring remedy for the Complainant. The lack of accuracy and candour in WWF-US monitoring and reporting is in non-compliance with para. 13 of the Monitoring and Accountability Framework, which establishes that APRs must include a narrative on implementation progress and ESS reporting consistent with the GCF environmental and social management system.

Compliance Findings

287. **Finding 7: The evidence indicates that WWF-US monitoring and reporting of FPN's performance was non-compliant with relevant GCF Policies. Reporting in the APR for Year 1 failed to accurately and completely describe FPN performance regarding GRM,**

[326] WWF-US, HECO Project 2024 draft APR, v2, 31 Oct. 2025.
[327] Correspondence between WWF-US and GCF about draft APR 2024. 31 Oct. 2025.
[328] Correspondence between WWF-US and GCF related to Project APR 2024.
[329] The IRM is unaware of other email or verbal AE communication of the grievance to GCF. WWF-US indicated that AE communication with GCF typically revolves around annual reporting and is initiated by the AE. The draft APR was the first opportunity for written AE communication to GCF of the complaint.

GBV/SEAH grievances, and workplace protections for FPN staff. The gaps in reporting — including FPN and WWF-US omitting evidence on GBV/SEAH performance and associated personnel problems —disguised the full environmental and social risks and deferred corrective action by FPN.

Harms/Adverse Impacts

288. The observed shortcomings in environmental and social risk reporting likely delayed corrective actions by WWF-US and FPN that could have addressed or prevented un-remediated harm to the Complainant and others, and addressed or could have prevented the systemic erosion of institutional confidence in key governance and safeguard measures.

Recommendations

289. Recommendation 6 (R.6) Reporting Accuracy and Reporting Requirements, and Institutional Risk Monitoring. The Secretariat should ensure that WWF-US: (a) provides and publishes an addendum to the Year 1 APR for the HECO Project to accurately represent GBV/SEAH Protocol challenges, grievances, and this investigation, including the IRM website location and progress on accepted corrective actions; (b) builds staff awareness of requirements for GCF GBV/SEAH incident reporting through periodic training — including didactic exercises for managers on qualifying incidents as major events; and (c) considers adding a dedicated module of environmental and social internal institutional risk management questions in addition to regular reporting to prevent AE or EE organisational risks becoming blind spots.

290. **Suggestion 1 (S.1):** To ensure that E&S risks within AE or EE organizations do not become blind spots in risk management, the Secretariat should coordinate with WWF-US to consider revising the reporting framework to add a dedicated module of E&S internal institutional risk management questions that guide future reporting.

4.6 Secretariat Due Diligence and Monitoring of AE Reporting and Project Performance

291. **Summary of the Issue:** The complaint indicated that risks and impacts may not have been identified and responded to in a timely and meaningful manner under GCF Policy. The Secretariat plays an oversight role sharing responsibility with the AE to ensure that project risks are assessed and managed effectively. The IRM investigated whether the Secretariat undertook adequate due diligence of FP203 and adequate monitoring of AE reporting and project performance regarding the GRM and labour and working conditions at FPN, as required under the 2015 MAF and the RESP.

4.6.1 Secretariat Due Diligence

Analysis of Applicable GCF Policy

292. At the time WWF-US submitted the FP203 funding proposal, the Secretariat's due diligence responsibilities were set out in the Updated Project and Programme Cycle (UPPC), adopted by GCF Board Decision B.17/09.[330] The UPPC requires the Secretariat to carry out "necessary and appropriate second-level due diligence" of funding proposals *(UPPC 5.1.1)* but did not specify, until recent guidance was developed, what this entails. Policy guidance from Board Decision

[330] GCF Board Decision B.17/09: Updated Project and Programme Cycle (July 17, 2017). Available at https://www.greenclimate.fund/document/updated-project-and-programme-cycle.

B.12/31 confirms that GCF relies on AE due diligence and risk assessments, while reserving the right to request additional information.[331]

293. The Secretariat's appraisal results in a package for the GCF Board that includes its assessment, draft financial terms and legal conditions, and a recommendation on approval. During implementation, the Secretariat plays a second-level monitoring role: the 2015 MAF requires AEs to monitor and report to GCF on funded activities (Para. 10),[332] with the Secretariat relying on the AE's supervisory role to ensure satisfactory standards are maintained. The IRM will rely on the 2015 MAF as the basis for reviewing Secretariat monitoring requirements, as the Updated MAF was adopted in July 2025.[333]

294. The IRM does not consider that GCF policies reflect an expectation that the Secretariat should be passive regarding the environmental and social performance of GCF-financed activities. Neither does the IRM expect that the Secretariat conduct a full environmental and social due diligence that duplicates the responsibility that GCF appropriately designates to the AE. GCF's Governing Instrument requires that "best practice environmental and social safeguards…shall be applied to all programmes and projects financed using the resources of the Fund,"[334] which calls for proactive ESS management by GCF within its second-level role. The Risk Management Framework[335] and the 2021 RESP set out requirements for risk-based monitoring by the Secretariat. The IRM has assessed Secretariat responsibilities at two stages: (i) review of WWF-US's FP203 funding proposal; and (ii) monitoring of FP203 implementation.

Factual Review

295. WWF-US was reaccredited in 2022, with the amended and restated AMA executed and entering into effect in December 2022. The Secretariat engaged WWF-US in the preparation of FP203 from concept submission in October 2019 through Board approval in March 2023 (see Timeline in Annex IV). The Secretariat provided formal feedback on the FP203 concept note and, through 16 February 2023, provided feedback on fourteen iterations of the full proposal.

296. A summary of the Secretariat's due diligence of FP203 was provided to the GCF Board in an assessment document for B.35 (dated 10 March 2023). FP203 was reviewed as a project proposal and deferred site-specific risk assessment to implementation. The ESS portion references the ESMF and summarises GBV/SEAH mitigation measures to be developed in the first 6–12 months of implementation, highlights EE responsibilities including hiring an ESS Specialist with GBV/SEAH expertise and providing a survivor-centred GRM, and describes the environmental and social risk screening approach. The Secretariat assessed this as consistent with WWF-US's SIPP and GCF's RESP.[336] Notably, in 2022 the Secretariat provided extensive comments on GBV/SEAH provisions in the draft ESMF (version 7 of the FP203 proposal).

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[331] Annex XXVII: Additional policy guidance for the purpose of accreditation master agreements. Available at https://www.greenclimate.fund/sites/default/files/decision/b12/decision-b12-31-b12-a27.pdf.
[332] Decision B.11/10, Monitoring and accountability framework for accredited entities, para. 10. Available at https://www.greenclimate.fund/sites/default/files/document/monitoring-accountability-framework-ae.pdf.
[333] GCF Board Decision B.42/13, Updated monitoring and accountability framework for accredited entities (July 2025). Available at: https://www.greenclimate.fund/document/updated-monitoring-and-accountability-framework-accredited-entities.
[334] GCF Governing Instrument, para. 65. Available at https://www.greenclimate.fund/sites/default/files/document/governing-instrument.pdf.
[335] See Risk Management Framework: https://www.greenclimate.fund/about/policies/risk-management-framework.
[336] See GCF SEC feedback to WWF-US on FP203 version 7 on 30 June 2022.

297. The Secretariat assessment briefly references AE track record and states that capacity assessments had been undertaken for both EEs and indicated their capability of applying both GCF and WWF-US standards in the execution of the project. It references FPN's accessible complaint mechanism and expresses confidence in AE and EE institutional capacity, assessing the overall non-compliance risk as medium and the risk directly associated with AE/EE capacity as low.[337]

298. At the time of FP203 review, guidance on due diligence of funding proposals was derived from the Programming Manual and Operations Manual, which have since been retired following an organisational restructuring in 2024.[338] The IRM has also seen 2026 versions of checklists used by Secretariat staff responsible for ESS review of funding proposals and APRs, which include detailed guidance on due diligence checks to be performed by the reviewer, aligned with GCF ESS policy requirements. While the Secretariat has indicated that these checklists existed in some form at the time of FP203 review and that they are updated regularly, the IRM has not seen the versions that would have been in use in 2022.

299. GCF's ESDD of FP203 relied primarily on AMA commitments, WWF-US assurances, and review of planned implementation arrangements. GCF confirmed that WWF-US presented no specific evidence of FPN's safeguard or gender capacity — neither the 2018 IDB evaluation results of FPN nor its own 2021 EE technical assessment were discussed — with the review instead focusing on proposed staffing, budget, and training arrangements. An external ESMF review was commissioned for Colombia context-specific expertise. At the time of the final Secretariat review in the Project Review and Tracking Platform (PRTP), the GCF tool for submission and review of FPs, the PRTP flag system in place signalled no red or yellow flags, indicating no remaining concerns related to the FP review.

300. The Secretariat observed WWF-US's acceptance of the newly adopted policy requirements related to SEAH without independently assessing FPN's institutional capacity to implement them. No structured AE or EE training on the new SEAH provisions was offered by GCF during the pre-approval period, and the SEAH Risk Assessment Toolkit was not finalized until after FP203's March 2023 Board approval.

Analysis

301. The Funding Proposal Annexes included the ESMF with two chapters on financial and legal/operational due diligence of EE capacity, which comprised all that was presented to the GCF Board regarding ESDD results. While these chapters reference some attributes of an ESMS, neither provides a sufficient assessment of the Safeguard or Gender capacity of FPN or WWF-Colombia. The Secretariat's summary of its due diligence refers only in general terms to future E&S management plans, without specific evidence of EE capacity or identified gaps relative to GCF Policy.

302. Particularly in light of the AE ESDD gaps cited in Section 4.5, the IRM considers that the FP203 proposal lacked adequate evidence of EE capacity assessment to comply with GCF's Safeguard and Gender requirements. WWF-US's 2021 EE technical evaluation form focused narrowly on FPN's experience managing a project-level GRM — specifically asking whether FPN had managed a GRM on another donor project — rather than examining FPN's organizational ESMS, HR policies, workplace grievance track record, or capacity to implement a survivor-centred, gender-responsive GRM. The IRM was unable to determine what ESDD documentation,

[337] Secretariat FP 203 Assessment, pg. 24. Non-compliance risk was based mostly on fiduciary, procurement and anti-corruption risks, rather than ESMS.
[338] Secretariat interviews.

either that FPN provided to WWF-US or the IDB evaluation, was shared or communicated by WWF-US to the GCF - treating these as outside the scope of EE ESDD.[339] The Secretariat endorsed FP203 without commensurate advice to the GCF Board on associated residual risks. Without additional information about the track record of managing a gender-responsive, survivor-centred GRM, the Secretariat was not in a position to confidently conclude that the ESMF provided assurance of a project risk management arrangement consistent with the RESP and SEAH Action Plan.

303. The Secretariat has indicated that seeking assurance for every possible issue at funding proposal approval is not appropriate, and that adaptive management will address risks that may not be visible at appraisal during implementation. The Secretariat further notes that its assessment of governance arrangements and ESS mitigation capacity are primarily based on the trust in the AE's capacity that rests on the AMA, which extends to EEs through the subsidiary agreements. GCF acknowledges the inherent limitations to this approach as EE capabilities and risk profiles change over time.

304. **The complaint shows that these limitations surfaced when GCF PRTP comments on the ESMF required more from the WWF-US and FPN than could be delivered**. GCF explicitly required SEAH risk assessment and GRM protections to cover workers within all GCF-funded organizations, including FPN. WWF-US responded by adding language to the ESMF — but did not require FPN to demonstrate existing capacity to implement a SEAH risk management plan. The Secretariat accepted this response without independent verification, electing to defer mitigation measures outlined in the ESMF to implementation.

305. The IRM considers a more evidence-based approach to risk management as more appropriate for the HECO Project context, given the specific ESMF obligations regarding GBV/SEAH, the targeted Secretariat advice to strengthen SEAH protections in the FP, and an EE with no GCF track record.

Compliance Finding

306. The UPPC requires the Secretariat to conduct "necessary and appropriate" second-level due diligence, but at the time FP203 was approved, provided no substantive guidance on what this entails. The IRM considers it was both "appropriate" and "necessary" for the Secretariat to seek and obtain assurance from WWF-US on how FPN as PMU and a first-time GCF EE with no documented track record on SEAH or survivor-centred GRM, would effectively manage and mitigate these E&S performance risks within the HECO Project governance arrangements. The Secretariat signalled the importance of this assurance in the design phase, but there is no indication that the Secretariat sought or received adequate assurances. Closing this ESDD gap should have only required modest additional resource use and should not have delayed project approval. Targeted improvements were available: the institutional and legal due diligence chapters could have included a more substantive review of the EE's safeguard implementation track record; the AE and Secretariat could have requested the EE GRM Policy, grievance registry, staff training records, and documentation of how any prior SEAH cases were handled. Such steps, which would have taken place within the administrative work already contemplated by the PRTP feedback cycle, would likely have enabled more targeted gap-filling actions and additional

[339] WWF-US referenced a World Bank/GEF project GRM as evidence of capacity but did not provide its own institutional GRM policy documentation. The IRM was unable to confirm that this technical evaluation, the 2018 IDB evaluation of FPN (which identified specific gaps in grievance investigation capacity) or its follow-up recommendations were shared with or reviewed by the Secretariat.

resource allocation to EE SEAH capacity and AE oversight, and may have identified the AE's unfamiliarity with SEAH requirements. None of these measures would have entailed a full ESDD, which is the responsibility of the AE.

307. The IRM finds that the balance of probabilities suggests that this non-compliance with the requirement for necessary and appropriate due diligence, which likely contributed to or delayed corrective actions to address the adverse impacts experienced by the Complainant.

308. **Finding 8: The IRM finds that the Secretariat's due diligence of the FP203 funding proposal was not compliant with Para. 5.1 of the Updated Project and Programme Cycle (UPPC). The evidence suggests that on the balance of probabilities that inadequate Secretariat due diligence materially contributed to FP203 non-compliance with GCF operational policies or procedures within the Scope of Compliance Investigation. Therefore, the IRM makes a finding of Programme non-compliance on this issue.**

Recommendations

309. Recommendation 7 (R.7): Guidance on Second-Level Due Diligence and ESDD Documentation Standards. Referencing IRM Compliance Report C-0009, the Secretariat develops clear published guidance on what due diligence is "necessary and appropriate" in different circumstances, including a standalone ESDD annex requirement for future funding proposals documenting AE findings on EE E&S capacity gaps and gap-filling plans — analogous to an ESAP — with specific attention to SEAH, gender, GRM, and PS2 requirements. The term "necessary and appropriate" as currently used in GCF proposal approval policies should be operationalised through this guidance.

310. **Recommendation 8 (R.8): Structured AE and EE Capacity Building on SEAH Action Plan Implementation.** The Secretariat follows through on the formal AE and EE orientation program on SEAH Action Plan implementation for projects approved after the RESP, replacing document-sharing as the primary dissemination mechanism with structured capacity building covering: survivor-centred GRM design; investigation capacity requirements; mandatory reporting timelines; and practical guidance on qualifying and reporting GBV/SEAH incidents as major events.

311. **Observation:** GCF indicated that insufficient internal capacity may affect the quality of due diligence —with increased workload favouring a minimum box-checking over a more substantive assessment of institutional capacity and contextual risk. If not adequately addressed, the imbalance could contribute to a structural compliance concern with implications across the GCF portfolio.

4.6.2 Secretariat Monitoring of AE Reporting and Project Implementation

312. The Scope of Compliance Investigation asks whether the Secretariat adequately monitored WWF-US reporting and project performance regarding the GRM, GBV/SEAH risks, and labour and working conditions in FP203 under the Risk Management Framework (RMF)[340], Monitoring and Accountability Framework (MAF)[341], and, where applicable, the 2021 Revised Environmental and Social Policy (RESP). The IRM considered whether any inadequacy in

[340] Decision B.40/17, para. 11. Risk appetite statement. Available at https://www.greenclimate.fund/sites/default/files/document/risk-appetite-statement-b40-17-full.pdf
[341] Decision B.11/10, *Monitoring and accountability framework for accredited entities,* para. 10. Available at https://www.greenclimate.fund/sites/default/files/document/monitoring-accountability-framework-ae.pdf.

Secretariat monitoring caused or materially contributed to FP203 non-compliance within the scope of this investigation.

313. The Secretariat's monitoring responsibilities derive principally from the 2015 MAF and the 2021 RESP. The MAF establishes a risk-based and secondary monitoring role for the Secretariat, relying primarily on WWF-US reporting through APRs. It provides for risk flags, ad hoc checks, and annual reviews but does not establish a clear standard of care for Secretariat review of APRs or other reporting.[342] None of the MAF's enhanced monitoring mechanisms were activated for FP203 during the relevant period.

314. The investigation identified significant limitations in the Secretariat's awareness of emerging GBV/SEAH and labour-related risks. The Secretariat stated it was unaware of the complaints submitted to the WWF-US GRM until notified by the IRM in September 2025.[343] The APR process also did not disclose important internal disagreements regarding GBV/SEAH grievance handling, suspension of Protocol socialisation activities, or staffing losses affecting SEAH oversight capacity. Similarly, the APR omitted information concerning workplace harassment and retaliation allegations at FPN, despite prior Secretariat concerns during reaccreditation regarding gaps in WWF-US labour and working conditions frameworks. These omissions constrained the Secretariat's ability to assess implementation risks, activate risk-based monitoring tools, and consider adaptive management responses.

315. The IRM also identified broader institutional challenges affecting monitoring effectiveness, including inconsistent internal understandings regarding grievance reporting obligations, uncertainty regarding reporting requirements for SEAH incidents between APR cycles, workload constraints affecting APR review, and limited direct technical engagement between Secretariat ESS specialists and FP203 personnel.

316. At the same time, the IRM notes that FP203 was still at an early stage of implementation during the relevant monitoring period. The Secretariat added FP203 to the quarterly risk dashboard following registration of the IRM complaints,[344] and the IRM considers that the limited implementation period and lack of earlier complaint awareness weigh against expecting activation of additional monitoring measures at that stage. While aspects of the Secretariat's approach — including reliance on annual APR reporting and a largely reactive posture following receipt of the complaints — raise concerns regarding the effectiveness of the broader risk management system, the evidence is insufficient to conclude that Secretariat monitoring was inconsistent with applicable requirements under the MAF, RMF, or RESP in a manner that materially contributed to FP203 non-compliance within the scope of this investigation.

317. **Finding 9:** The IRM does not make a finding of project non-compliance regarding Secretariat monitoring of FP203.

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[342] MAF 2015, Para. 16, 17 and 22.
[343] IRM C-0015 Compliance Appraisal Report (Oct. 2025), Para. 27, pg. 14. Available at https://irm.greenclimate.fund/sites/default/files/case/c-0015-col-compliance-appraisal-report.pdf
[344] GCF Risk Dashboard Q1 2025. Available at https://www.greenclimate.fund/sites/default/files/document/gcf-risk-dashboard-q1-2025.pdf.

318. **Recommendation:** None, and the IRM notes the Board-endorsed Recommendation 7 from IRM case C-0009, which addresses monitoring-related issues at GCF.

Annex I. Summary of the Complaint

At the time of receipt of the complaint, the IRM conducted 4 virtual meetings with the complainant to clarify and elaborate on the issues in the complaint. The IRM received a complaint letter in English and in Spanish and additionally received over 30 documents and supporting pieces of evidence. Given the complainant's request for confidentiality and the fact that the issues raised in the complaint were clarified via additional meetings and supplementary documentation, a summary of the issues raised in the complaint is provided here.

Issues raised
The complainant details issues related to labour and working conditions and their work as a gender specialist, including related to the management of grievances, during a period of employment under the Executing Entity, Fondo Patrimonio Natural.

The complainant began working at Fondo Patrimonio Natural (FPN) on 21 February 2024. They were hired under a one-year fixed-term contract, with the possibility of renewal. The IRM reviewed project documentation that indicates that the position was funded by GCF Project FP203. The complainant was hired following a competitive recruitment process and was subsequently directed to relocate to Bogota, where FPN offices were headquartered, as part of fulfilling their terms of employment.

The complainant alleges experiencing a gender pay gap as they discovered their salary was significantly lower than others in the team, despite sharing the same title and reportedly having greater experience and credentials, and that this gap was exacerbated by the cost of having to relocate to a new city.

Not long after joining the organization, the complainant states that their responsibilities significantly increased following a request by FPN to assist in finalizing and implementing the organization's newly approved Gender-Based Violence and Sexual Harassment Prevention and Response Protocol which the IRM understands to be a component of grievance redress mechanisms available under GCF Project FP203. The complainant describes a number of disagreements and tensions with FPN that arose out of this additional scope of work.

The complainant states they were a member of FPN's Gender-Based Violence and Sexual Harassment Prevention and Response Committee and became actively involved in the planning and implementation of the protocol. The complainant outlines a number of alleged circumstances and events that transpired throughout the course of their work on gender-related issues at FPN, including holding previously approved GRM training sessions that were described as having 'generated tension' and were perceived as confrontational. The complainant alleges that following this incident the complainant was informed that all remaining training sessions would be cancelled as they were reportedly 'disrupting the organization's work environment.'

Further, the complainant alleges a survey they conducted surfaced 8 cases of alleged sexual harassment at **FPN** and formally recommended trainings and actions to be undertaken as a preventative measure. Secondly, they recommended activation of the Gender-Based Violence and Sexual Harassment Prevention and Response Committee to formally process reported cases. Both recommended actions led to disagreements within **FPN** regarding whether and how to process these cases.

The complainant alleges to have experienced a tense situation at work following these events, including unauthorized access to their computer by unknown accounts, potentially exposing the confidential information related to the 8 complaints, theft of equipment from their workstation, being locked out of their account without prior notice, and being informed that their computer was being reformatted and they could not be granted access while this process was ongoing.

In January 2025, the complainant reported receiving a communication on the non-renewal of their contract. The complainant believes that the action to not renew their contract was an act of retaliation for the work that they carried out as part of implementing the Protocol for the organization and subsequent incidents detailed above.

Annex II. Compliance Appraisal

The compliance appraisal is included in full below.

Redress

GREEN CLIMATE FUND | Independent Redress Mechanism

Compliance Appraisal Report

Case C-0015 – Colombia

FP203: Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals

24 October 2025

ABOUT THE INDEPENDENT REDRESS MECHANISM

The Independent Redress Mechanism (IRM) is an accountability and redress mechanism established by the Green Climate Fund (GCF) to increase the effectiveness of the GCF's operations, and to be responsive to the concerns of people adversely affected by GCF funded projects or programmes.

The IRM is mandated to receive and consider complaints from people who believe they have been, or may be, adversely impacted by GCF projects or programmes failing to implement GCF policies and procedures.

The IRM is independent of the GCF Secretariat, and reports directly to the GCF Board, which oversees GCF's investments and management.

ABBREVIATIONS

Abbreviation	Definition
AE	Accredited Entity
AMA	Accreditation Master Agreement
APR	Annual Performance Report
Board Decision	Decision taken by the Board of Directors of the GCF
EE	Executing Entity
ESAP	Environmental and Social Action Plan
ESIA	Environmental and social impact assessment
ESMP	Environmental and Social Management Plan
ESMFS	Environmental and Social Management Framework and System
ESSF	Environmental and Social Safeguard Framework (WWF)
ESP	GCF 2021 Environmental and Social Policy
ESS	Environmental and Social Safeguards
FAA	Funding Activity Agreement
FP	Funding Proposal
FP203	Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals
FPN	Fondo Patrimonio Natural para la Biodiversidad y Áreas Protegidas
GAP	Gender Action Plan
GBV	Gender-based Violence
GCF	Green Climate Fund
HECO	Heritage Colombia
IESC	Independent Environmental and Social Consultant
IIU	Independent Integrity Unit
IFC	International Finance Corporation
Interim ESS	GCF Interim Environmental and Social Safeguards
IRM	Independent Redress Mechanism
IT	Information Technology
MAF	GCF 2015 Monitoring and Accountability Framework

NRCC	Regional Climate Change Nodes
PFP	Project Finance for Permanence
PGs	Procedures and Guidelines of the Independent Redress Mechanism
PMU	Project Management Unit
PNN	Parques Naturales Nacionales
PS	IFC 2012 Performance Standards
RMF	GCF Risk Management Framework
Secretariat	GCF Secretariat
Secretariat Response	Written revised response of the Secretariat dated Oct. 2, 2025, to the IRM Request for Response in Case C-0015 –Colombia dated Sep. 2, 2025
SEAH	Sexual Exploitation, Sexual Abuse, and Sexual Harassment
SIRAP	Colombia's Regional System of Protected Areas
SINAP	Colombia's National System of Protected Areas
TOR	Terms of Reference of the Independent Redress Mechanism of the GCF
USD	US Dollars
WWF	World Wildlife Fund

Contents

I. EXECUTIVE SUMMARY 6
II. INTRODUCTION 8
III. PROJECT BACKGROUND 8
Project Implementation Arrangements: 9
Project Components with relevance to the GCF Gender Policy and Policy on the Prevention of SEAH 11
Summary of the complaint 12
Procedural History 13
IV. COMPLIANCE APPRAISAL 15
Procedural steps taken by the IRM 15
Applicable GCF Policies and Procedures 15
Assessment and management of risks regarding labour and working conditions 23
Conclusions 25
V. SCOPE OF THE COMPLIANCE INVESTIGATION 26
VI. OBSERVATIONS 27
Disclosure of environmental and social performance 28

I. EXECUTIVE SUMMARY

On 6 June 2025, the Independent Redress Mechanism (IRM) declared eligible a complaint submitted in relation to GCF Project FP203: "Heritage Colombia (HECO) Project: Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals." The Accredited Entity is the World Wildlife Fund US. The complainant requested confidentiality, and the IRM has granted it in accordance with its Terms of Reference and Procedures and Guidelines.

IRM Case C-0015 consists of a Complainant who has raised issues that involve 1) labor and working conditions; 2) provision of a grievance mechanism; and 3) sexual exploitation, abuse and harassment (SEAH). In the initial steps phase, the complainant indicated their preference to handle the above-mentioned matters through a compliance review process. The IRM observed that dispute resolution was not seen as the appropriate channel by some parties for handling the concerns in the complaint and decided at the conclusion of the initial steps phase on 18 August 2025, to refer the case for compliance review.

FP203 aims to introduce a paradigm shift in Colombia's approach to sustainable management of ecosystems. GCF financing is part of a broader Project Finance for Permanence (PFP) project from WWF, Heritage Colombia (HECO). HECO is a public-private partnership model that seeks to secure financial sustainability for the management of key ecosystems and large-scale landscapes across the country. It anchors an ambitious, national level program to protect or restore 20 million hectares over the next 20 years, under the leadership of the Ministry of Environment and Sustainable Development and the National Parks Agency. GCF financing is a cornerstone of the HECO PFP and is expected to meaningfully address structural funding gaps in protected area finance. FP203 is intended to finance the sustainable and integrated management of five landscape mosaics, comprising 6.6 million hectares of protected landscapes in Colombia's territory and representing one third of the total 20-million-hectare goal.

The Complainant, who was previously employed as a subject matter specialist for the GCF-funded project, describes a progression of alleged events and circumstances that ultimately led to the non-renewal of their one-year contract with the relevant Executing Entity (EE). The Complainant alleges that these actions constituted workplace harassment and retaliation for work carried out as requested by the EE. Furthermore, the complaint faults the EE for failing to provide a suitable workplace grievance redress mechanism and in turn not providing adequate response to alleged cases of Sexual Exploitation, Abuse and Harassment.

The complainant asserts that these actions toward them by EE staff were violations of GCF policy, and that the actions were harmful, causing adverse impacts to both the complainant directly and to others in the organization and placed the GCF-funded HECO project at significant reputational risk. The complainant believes that they are entitled to compensation for what they consider to be unfair and arbitrary dismissal.

The complaint raises questions about the potential non-compliance of the Project with several GCF Policies and Procedures, including Performance Standards 1 and 2 of the GCF's interim environmental and social safeguards policy (Interim ESS); the GCF's 2021 Revised Environmental and Social Policy (ESP); the GCF Gender Policy and Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment (SEAH Policy); and the GCF's 2015 Monitoring and Accountability Framework for Accredited Entities (2015 MAF).

After consideration of the information currently available, the IRM finds that there is *prima facie* evidence that adverse impacts on the complainant resulted from the non-compliance of FP203 with GCF operational policies and procedures. Consequently, as stipulated in Para. 55 of its Procedures and Guidelines, the IRM will commence a compliance investigation.

II. INTRODUCTION

1. This report documents the Green Climate Fund (GCF) Independent Redress Mechanism (IRM) compliance appraisal in IRM Case C-0015-Colombia.[1] It concerns a complaint received by the IRM on 7 May 2025 regarding labour and working conditions; sexual exploitation, abuse and harassment (SEAH); and grievance redress related to the FP203 Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals.[2] The complainant requested confidentiality, and the IRM has granted it in accordance with its Terms of Reference (TOR) and Procedures and Guidance (PG).

2. This report provides a background to FP203 and to the complaint; describes relevant GCF operational policies and procedures; and assesses whether there is *prima facie* evidence of adverse impacts through non-compliance of the Project with GCF operational policies and procedures. Since the IRM concludes that there is such evidence and recommends a compliance investigation, the report also includes terms of reference for a compliance investigation.

3. The compliance appraisal and this report have been prepared in accordance with the updated Terms of Reference (TOR) and Procedures and Guidelines (PG) of the IRM.[3]

III. PROJECT BACKGROUND

4. On 16 March 2023, the GCF Board approved FP203 "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals."[4] FP203 aims to introduce a paradigm shift in Colombia's approach to sustainable management of ecosystems. GCF financing is part of a broader Project Finance for Permanence (PFP) project from WWF, Heritage Colombia (HECO).

5. HECO is a public-private partnership model that seeks to secure financial sustainability for the management of key ecosystems and large-scale landscapes across the country. It anchors a national-level program to protect or restore 20 million hectares over the next 20 years, under the leadership of the Ministry of Environment and Sustainable Development and the National Parks Agency. GCF financing is a cornerstone of the HECO PFP and will be used to "address structural funding gaps and systemic barriers to protected area finance"5 and attract new investment as direct co-finance.

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[1] See C0015 Colombia https://irm.greenclimate.fund/case/c0015-colombia
[2] See FP203-GCF-World Wildlife Fund US https://www.greenclimate.fund/project/fp203
[3] See Procedures and Guidelines of the IRM https://irm.greenclimate.fund/document/2019-procedures-and-guidelines-irm
[4] See GCF/B.35/02/Add.05 : Consideration of funding proposals - Addendum V Funding proposal package for FP203 | Green Climate Fund
[5] See FP203 funding proposal, p. 3

6. The Accredited Entity of this Project is the World Wildlife Fund, Inc (WWF-US). The Executing Entities for the project are WWF-Colombia and Fondo Patrimonio Natural (FPN). As of the writing of this report, the Project is 'Under Implementation' with an expected completion date of 14 July 2033. At the time of approval by the GCF Board, the Project was assessed as belonging to environmental and social risk Category B. [6]

7. The total project cost is USD 145.2 million, which includes USD 42,974,559 in GCF grant financing. The Project is co-financed via two additional grants totalling USD 102,117,951, from WWF-US and the Government of Colombia. FP203 builds on a commitment by the Government of Colombia and various public and private sector partners, including WWF, to launch an initiative dedicated to the long-term conservation of the country's protected areas and landscapes.[7] The five selected landscape mosaics in FP203 represent more than 5.8% of Colombia's territory and account for a third of the overall goals of the HECO PFP initiative. The areas of intervention selected are located within the Caribbean, San Lucas, Central Andes, Orinoco and Amazon to reconnect and strengthen the protected area network to ensure delivery of ecosystem services, carbon sinks, climate hazards risk reduction and water security.[8]

8. The objectives of the Project are anchored under three major components:
   1) Governance Structures for Climate Responsive Planning and Development;
   2) Participatory Monitoring Systems Generate Climate Information used for Improved Decision-Making in Territorial Planning; and 3) Land Management Improved and Restoration Implemented to Reduce Carbon Emissions and Strengthen Adaptive Management Capacity of Vulnerable Communities. The Project aims to build the capacity of the local, regional and national institutions within each of the five target landscapes in order to assess and respond to the climate adaptation and mitigation dimensions of landscape management, including a specific focus on incorporating of indigenous knowledge and mainstreaming of a gender-responsive planning approach.

Project Implementation Arrangements[9]:

9. The Funding Proposal for FP203 outlines project implementation arrangements, including detailing the roles and responsibilities of the Accredited and Executing Entities with regard to specific project components and the underlying funded activities. Institutions acting as Accredited Entities in GCF projects, including WWF-US, undergo a process of 'accreditation,' designed to assess whether they are capable of strong financial management and of safeguarding funded projects and programmes as well as the ability to manage environmental and social risks that may arise at the

[6] See FP203, pg. 180
[7] On June 23, 2022, the Government of Colombia, WWF-US and other signatories, signed a joint declaration to launch the Heritage Colombia Program's (HECO) Permanence Funding Project (PFP) which seeks to secure public and private funding to permanently protect nearly 29 million hectares of iconic landscapes and seascapes.
[8] See FP203, Para. 7-8, pg. 4.
[9] See FP203, Section B.4, pages. 75-80.

project level. As part of the accreditation process, Accredited Entities are assessed against GCF policies and standards, including the Gender Policy.[10]

10. Under the accreditation process applicable at the time of the accreditation of WWF-US, the relationship between GCF and an Accredited Entity was formalized through the signing of Accreditation Master Agreement (AMA) that set out the general terms and conditions at a framework level. The GCF and WWF-US entered into an Accredited Master Agreement in December 2017 for a period of 5 years. Following reaccreditation, the original AMA was subsequently restated and amended as of 12 December 2022. Under the terms of the AMA, WWF-US is expected to comply and, where needed, contractually require compliance of an Executing Entity with its own rules, policies and procedures in order to enable its compliance with GCF's own standards, policies and procedures.

11. Importantly, WWF-US is expected to assess, through appropriate due diligence processes, the integrity and capacity of each Executing Entity to implement a funded activity. WWF-US is further responsible for providing support, guidance and backstopping to the two Executing Entities. The Executing Entities and their responsibilities are listed below:

    - *El Fondo Para La Biodiversidad y Áreas Protegidas - Patrimonio Natural (Fondo Patrimonio Natural*), a Colombian private organization, is tasked with administering the "Heritage Colombia Transition Fund", a restricted account that finances conservation activities in HECO priority landscapes. Fondo Patrimonio Natural is responsible for project execution, including management of the Project Management Unit (PMU).

    - WWF Colombia, an independent Colombian private organization under the WWF Network,[11] is also an Executing Entity for this project. WWF Colombia is responsible for coordination with the PMU, management of procured third parties and their activities, providing resources to beneficiary Community Associations, reporting to the AE, and ensuring alignment with Government of Colombia policies in order to achieve Project objectives.

12. The IRM has reviewed project documentation that indicates that, as part of the AE's due diligence, WWF-US had assessed the capacity of the executing entities (Patrimonio Natural and WWF Colombia) and determined that both organisations were capable of applying WWF-US and GCF standards and policies in the execution of this Project.

[10] See overview on accreditation and related GCF Policies, Entity accreditation | Green Climate Fund

[11] WWF Colombia is not controlled by the AE, does not control the AE, and is not under common control with the AE, where "control" means ownership of a majority of the voting power of the either entity. Both organizations are independent entities with bilateral contractual and licensing relationships with World Wide Fund for Nature, a Swiss foundation that serves as the secretariat for the global network of WWF National Organizations.

Project Components with relevance to the GCF Gender Policy and Policy on the Prevention of SEAH

13. WWF-US is expected to comply or (where applicable) require compliance of the Project with the its own Standard on Environment and Social Risk Management, the Standard on Grievance Mechanisms, the Standard on Stakeholder Engagement, as well as the Guidance Note regarding Gender-based Violence (GBV) and Sexual Exploitation, Abuse, and Harassment (SEAH) in a manner that enables compliance with comparable GCF standards, policies and procedures, in line with all relevant legal arrangements[12].

14. The Funding Proposal package for FP203 included a gender assessment and Gender Action Plan. The gender assessment highlighted risks associated with 1) structural gender inequalities, 2) a weak articulation between national gender mechanisms and the institutions in charge of gender issues, 3) observed gender gaps in terms of wages and access to work for women, and 4) the shortcomings of sector initiatives to remediate these problems and steer more than a small share of benefits to women.[13]

15. The Gender Action Plan (GAP) subsequently aims to guide the design of gender-responsive Project activities and outcomes, highlighting the role of the Project gender specialist within the Project Management Unit (PMU). The Project gender specialist is responsible for supervising gender/social inclusion activities, providing support to gender focal points in each project mosaic, and providing capacity building to project staff and stakeholders as needed on gender throughout the life of the project. The GAP places emphasis on activities such as:[14]

    - Developing institutional capacity-building for the integration of gender dimensions in environmental management, protected areas and climate policy and actions;
    - Developing a continuous process of comprehensive training on the inclusion of a gender approach in all aspects of Protected Areas management as part of a specific gender strategy;
    - Ensuring authorities, technical experts and representatives of government and civil society institutions recognize and validate the action and knowledge of women and women-led organizations, promote and support their empowerment and agency;
    - Ensuring accountability and transparency in the management of climate governance agreements and measures that do no harm and take gender dimensions into account;
    - Actively involving men and women in gender mainstreaming processes at different levels of management, who are trained in the subject, including how to recognize and address GBV and SEAH, and recognize that gender

[12] See Clause 13.01, AMA
[13] See FP203, pg. 183 and Gender Assessment.
[14] FP203, pg. 184 and Gender Action Plan

structures are also present in relationship norms in professional environments.

16. Per the Gender Action Plan, a gender and SEAH-responsive project-level grievance mechanism was foreseen for this Project. Per internal documentation reviewed by the IRM, this project-level grievance mechanism is currently under development in the second year of implementation. IRM notes that the use of the existing National Parks of Colombia (PNNC) grievance redress procedure is also being considered by GCF, although the PMU is expected to play a more active role on processing such grievances.

17. In internal project documents reviewed by the IRM, WWF Colombia and WWF-US report that that their existing institutional grievance mechanisms should be accessible to project stakeholders and project-affected peoples. Based on a review of preliminary non-public information, the IRM has learned that petitions related to the Project have been filed through national communication and/or grievance channels, although the IRM does not have sufficient information on the role of the AE and EEs, if any, in registering and processing the same or similar grievances under their respective mechanisms.

18. Additionally, the IRM takes note of a recent piece of legislation, Colombian Law 2365, that came into effect on 20 June 2024 and imposed new requirements for employers to prevent sexual harassment in the workplace, protect victims of harassment and publicly report on the number of harassment complaints.[15] Under Law 2365, all employers are required to implement measures to prevent sexual harassment in the workplace, and, in the event of a harassment complaint, to protect the complainant and any witness or whistleblower. The IRM understands that these recent changes in the national legal framework may have spurred organisations to develop or strengthen measures to identify and address Sexual Exploitation, Abuse and Harassment in the workplace. Relevance of this Law and its integration into Project operations will be further considered in the investigation phase.

Summary of the complaint

19. On 7 May 2025, the IRM acknowledged a complaint relating to GCF Project FP203. The complainant requested confidentiality, and the IRM has granted it in accordance with its Terms of Reference (TOR) and Procedures and Guidelines (PG). On 6 June 2025, the IRM determined the complaint eligible under its TOR and PG.

20. The complainant raised several concerns related to labour and working conditions, including related to the management of grievances, associated with their term of employment as a subject matter specialist for FP203 within the relevant Executing Entity. The issues raised include the following:

    - Disparity in pay on the basis of personal characteristics;

[15] Gonzalo Vértiz Díaz, "Colombia: New employer obligations to prevent and report sexual harassment," *WTCCO*, November 28, 2024.

- Inadequacies in ensuring proper functioning of grievance redress mechanisms;
- Improper or unauthorised access to confidential materials maintained by complainant;
- Impacts on health and well-being as a result of workplace-related tension; and
- Non-renewal of contract as a retaliatory measure following complainant's notification to the Executing Entity of several reports of alleged sexual harassment and alleged gender-based violence.

Procedural History

21. On 6 June 2025, the IRM determined the complaint to be eligible. Consequently, between June and August 2025, the IRM conducted several meetings with the complainant, Secretariat, AE and EE during the Initial Steps Phase to better understand the issues raised in the complaint and to provide information on complaint handling modalities.

22. On 18 August 2025, the IRM published the outcome of the Initial Steps Phase, noting that the complaint had been referred to Compliance Review. The IRM observed that dispute resolution was not seen as the appropriate channel by some parties for handling the concerns in the complaint, hence the decision to refer the case for compliance review.[16] On 26 August 2025, the IRM met with WWF, FPN and the Secretariat to brief the parties on the IRM decision to refer the case to compliance review.

23. On 3 September 2025, the IRM requested the Secretariat to provide a response to the complaint.[17] The IRM also informed the National Designated Authority, AE and EE, that a request for response had been submitted to the Secretariat and informed them of the option to liaise with the Secretariat regarding the response.

24. In addition to the issues outlined above, the IRM highlighted the following potential non-compliances of the project with GCF's operational policies and procedures, which if proven, may have potentially adversely affected the complainant:

    - Non-compliance with the GCF's Interim Environmental and Social Safeguards [Performance standards (PS) of the International Finance Corporation] (Decision B.07/02, paragraph (c) and Annex III), in particular with Performance Standards 1 and 2.
    - Non-compliance with the GCF's Revised Environmental and Social Policy (Decision B.BM-2021/18)
    - Non-compliance with the GCF's Monitoring and Accountability Framework (Decision B.11/10)

[16] See paragraph 37 of the IRM's PGs.
[17] IRM, Request for Secretariat Response in relation to Case C-0015-Colombia concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals."

- Non-compliance with the GCF Gender Policy (Decision B.24/12)
- Non-compliance with the GCF's Revised Policy on the Prevention of Sexual Abuse, Exploitation and Harassment (Decision B.BM-2021/08) and the Action Plan for Addressing Sexual Exploitation, Sexual Abuse, and Sexual Harassment (March 2022).

25. As indicated in the PGs, the Secretariat was requested to provide information: (i) related to the factual statements and allegations in the complaint; (ii) about the steps taken by the Secretariat to ensure compliance with applicable GCF operational policies and procedures, including those identified by the complainant(s) or IRM; and (iii) about remedial actions, if any, that the Secretariat may have taken or intends to take to ensure compliance with such policies or procedures, as appropriate. A copy of the Request for Response was also forwarded to the AE and EE for their review and response, if necessary.

26. On 2 October 2025, the Secretariat submitted a response to the complaint outlining ongoing measures to mitigate the risks associated with the alleged policy violations. In summary, the Secretariat highlighted that secondary due diligence conducted at the funding proposal appraisal stage considered an Environmental and Social Management Framework (ESMF) designed by the AE to guide risk management for activities that encompass provisions for a gender-sensitive project-level GRM and a Gender Action Plan, for which the specific location, scale, scope and other design aspects or the dedicated staffing, procedures and other mitigation measures had not yet been fully developed. In the Secretariat's view, during the funding proposal appraisal stage, the requirements under the applicable GCF policies relating to SEAH and gender due diligence were satisfied.

27. The Secretariat notes that prior to the IRM informing the Secretariat of the complaint, it had no prior knowledge of the complaint or the acts that are alleged to have occurred following Board approval of the Project.[18] The Secretariat's Response further refers to ongoing project monitoring activities with respect to issues raised in the complaint. The Secretariat stated that at the time of the writing of the response to the IRM complaint, it had not received reports or information on any potential non-compliance with the contractual provisions associated with SEAH.

28. Having received the response, the IRM undertook its compliance appraisal to consider whether there is *prima facie* evidence that the complainant has been affected by adverse impacts through non-compliance of the GCF funded project or programme with GCF operational policies and procedures.

29. It is important to note that a *prima facie* finding at the Compliance Appraisal stage is a conclusion that the IRM makes to decide whether or not to proceed to a full investigation. In this context, a *prima facie* finding is not conclusive nor is it the final finding by the IRM. When assessing the limited material available to the IRM, the IRM

[18] Secretariat's Response to IRM Request in relation to Case C-0015-Colombia concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals", Oct. 1, 2025. Ref. OCIO/2025/015.

may make an initial finding at this preliminary stage that may well be contradicted by further evidence collected during an investigation that may follow.

IV. COMPLIANCE APPRAISAL

30. This compliance appraisal report considers whether there is *prima facie* evidence that the complainant has been affected or may be affected by adverse impacts through non-compliance of FP203 with GCF operational policies and procedures. For these purposes, the IRM has focused on adverse impacts on the complainant associated with labour and working conditions issues, lack of meaningful access to a worker grievance redress mechanism and EE capacity to address Sexual Exploitation, Abuse and Harassment.

Procedural steps taken by the IRM

31. The IRM's compliance appraisal has included the following steps:

- Review of the complaint and public outputs from the IRM Case Register;
- Engagement with the complainant to prepare a summary of issues raised for the Request for Secretariat Response;
- Initial review of Project documentation held electronically by the Secretariat and/or disclosed publicly, including the FP203 funding proposal and Board decision; the Environmental and Social Management Framework (ESMF) applicable to FP203; AMAs between GCF and WWF-US;
- Non-public documentation such as confidential annexes, the Funded Activity Agreement and draft progress reports;
- Consideration of the Secretariat's Response;
- Analysis of relevant GCF operational policies and procedures;
- Virtual meetings including between the IRM and the complainant; between the IRM and the Secretariat, WWF-US and EEs;
- Requests for additional documents from the complainant, the Secretariat and the AE, and consideration of responses and additional documents received;

Applicable GCF Policies and Procedures

Interim ESS (Performance Standard 1) in relation to FP203

32. Performance Standard 1 of the GCF's interim ESS establishes an overall framework for assessment and management of environmental and social risks and impacts, including the prevention and mitigation of adverse impacts.[19] The IFC Performance Standards do not use the term 'accredited entity' or 'executing entity'. They are addressed to 'clients'. The question that therefore arises is which entity or entities should be considered the 'client' for purposes of applying the provisions of PS 1.

[19] See IFC Performance Standard:1 https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standard-1-en.pdf

33. In this project, WWF-US in its role as AE represents the GCF's 'client' for purposes of applying PS 1. GCF's commitment to ensuring that environmental and social risks of funded activities are identified, measured and mitigated based on IFC standards is only meaningfully realised if WWF-US is considered within the scope of 'client' responsibilities set out in PS 1, which extends to the EE through direct subsidiary agreements between the AE and EEs. Both WWF-US as the AE and the subcontracted EEs that execute GCF-funded activities in five landscapes within Colombia can appropriately be considered when considering the responsibilities of 'clients' under PS 1.

34. The IRM has also considered whether the scope of PS 1 extends to workers of the EE. PS 1 requires 'clients' to "*establish and maintain an ESMS appropriate to the nature and scale of the project and commensurate with the level of its environmental and social risks and impacts*." For the purposes of FP203, the WWF-US Environmental and Social Safeguards Frameworks (ESSF) is equivalent to the ESMS under PS1 for FP203.[20] The investigation will further explore what the EE has in place as an ESMF and its relevance to compliance with required policies.

35. Under relevant legal arrangements, clarifications are provided that WWF-US is expected to undertake and/or put in place measures in order to ensure that the management of the environmental and social risks and impacts comply at all times with the recommendations, requirements and procedures set forth in the Project ESMF. The ESMF further identifies and clarifies which EE houses the Project Management Unit, and has primary responsibility for implementing the ESMF through the hiring and management of a Project Manager and a team that includes Safeguards and Gender subject matter specialists.[21]

36. As a contractor over which WWF-US has a significant degree of influence, the IRM understands PS 1 to support the expectation that Project environmental and social management systems will extend to the EE. PS1 requires the client to *"establish management programs that, in sum, will describe mitigation and performance improvement measures and actions that address the identified environmental and social risks and impacts of the project."*[22] Depending on the nature and scope of the project, such 'programs' may apply broadly across the client's organization *"including contractors... over which the organization has control or influence."*[23] As a contractor over which WWF-US has a significant degree of influence, the IRM understands PS 1 to support the expectation that Project environmental and social management systems will extend to the EE.

37. There is sufficient nexus between WWF-US and the EEs to support application of the provisions of PS 1 to the issues raised in the complaint regarding the GRM and the

[20] See https://www.worldwildlife.org/pages/wwf-s-environmental-and-social-safeguards-framework
[21] WWF-US, HECO Project ESMF (2023) pgs. 68-70.
[22] Performance Standard 1, para. 13
[23] Performance Standard 1, para. 14

identification, management and mitigation of labour and workplace risks,[24] the provision of a suitable GRM[25] and differentiated measures to address gender discrimination or GBV[26] within the HECO Project. The IRM therefore concludes that GCF policies and procedures extend to WWF-US and the EE with respect to identification, prevention and mitigation of environmental and social risk; labour and workplace conditions; gender; and grievance redress.

Interim ESS (Performance Standard 2) in relation to FP203

38. The GCF's Interim ESS, namely Performance Standard 2, elaborates on how 'clients' should address Labour and Working Conditions.[27] The scope of PS 2 depends on the type of employment relationship between 'the client' and the worker.[28] In FP203, if 'the client' is to be understood to be limited to the AE and/or the EE as defined in the relevant legal arrangements, the 'client' to whom PS 2 must be applied will include the EE. The EE's workers would therefore fall within the scope of the PS 2 definition of 'contracted workers'.

39. PS 2 ensures that a workplace grievance mechanism: be provided to all workers, including contract workers (Para 20, 24-26); promotes non-discrimination and equal opportunity with regard to all aspects of employment (Para 15); requires the client to take measures to prevent and address harassment, intimidation, and/or exploitation, especially to women (Para 15); addresses concerns promptly, allows for anonymous complaints and provides timely feedback to those concerned without any retribution (Para 20). The IRM therefore concludes that PS 2 applies to workers of the EE as a matter of GCF policy.

GCF's 2021 Revised Environmental and Social Policy

40. Under the guiding principle of 'Equality and non-discrimination,' the ESP states that "*all activities financed by GCF will require that, where they are unavoidable, adverse impacts do not fall disproportionately on women and girls, persons in vulnerable positions and situations and marginalised groups, and individuals that are affected or potentially affected by GCF-financed activities, and avoid prejudice and discrimination in providing access to development resources and benefits*."[29]

41. Under the revised ESP, GCF requires that a gender-sensitive approach contributes to gender equality and inclusiveness (Para 8j) has zero tolerance for all forms of SEAH in GCF-financed activities (Para 8k). All activities financed by GCF will promote decent

[24] PS 1 requires the client to have the organizational capacity and competency to ensure a functional Environmental and Social Management System, anchored by the capacity to properly identify risk and impacts (Para 7, 17-18).
[25] PS 1 ensures that an effective grievance mechanism be provided and be properly communicated to stakeholders (Para. 25, 34-36).
[26] PS 1 (Para. 12, 4) see also PS 2.
[27] See Performance Standard 2: https://www.ifc.org/content/dam/ifc/doc/2010/2012-ifc-performance-standard-2-en.pdf
[28] Performance Standard 2, Scope of Application, paragraph 4: "The Standard applies to workers directly engaged by 'the client' ('direct workers'); workers engaged through third parties to perform work related to core business processes of the project for a substantial duration ('contracted workers'); as well as workers engaged by the client's primary suppliers ('supply chain workers')."
[29] GCF ESP Para 8e.

work, fair treatment, non-discrimination and equal opportunity for workers, and be free of Sexual Exploitation, Sexual Abuse and Sexual Harassment and guided by the core labour standards of the International Labour Organization.[30]

42. The revised ESP also outlines that GCF is responsible for "confirming that […] *during the design and implementation of the activities […]that effective grievance redress mechanisms to receive complaints and feedback are established and function in a collaborative manner and in a way that is complementary to GCF Independent Redress Mechanism, and requiring that any gaps or weaknesses be addressed*" and ensures that in relation to SEAH-specific complaints, "*grievance redress mechanisms need to be survivor-centered and gender-responsive."*[31]

43. The revised ESP also requires AEs to undertake all necessary measures to ensure that activities financed by the GCF are developed and implemented in such a manner that aligns with the SEAH provisions of the ESP (or similar requirements employed by the Accredited Entities that are equivalent to those of the GCF in all material respects) (Para. 19). This includes having in place an effective environmental and social management system (noted above) to assess the environmental and social risks and impacts associated with the activities and the means to subsequently manage these effectively and equitably (Para. 23).

44. The Complainant alleges that the risk of gender discrimination and tolerance of SEAH are evident by the manner in which the Protocol implementation was handled by the EE. Furthermore, these events as described in the Complaint suggest a wider practice at the EE of potential discrimination that appears to be at odds with the Project ESMF and associated risk management plans. The IRM will explore whether these alleged gaps were identified in the due diligence stages of the project in accordance with the ESP requirements.

GCF Gender Policy

45. The complaint raises concerns about the AE and EE commitments to implementing FP203 in a manner that is consistent with the requirements of GCF Gender Policy, which seeks to "(a) *enhance gender equality within its governing structure and day-to-day operations; and (b) Promote the goals of gender equality and women's empowerment through its decisions on the allocation of funds, operations and overall impact as outlined in the Gender Action Plan*." [32]

46. Consistent with the GCF Gender Policy and SEAH Prevention Policy, WWF-US and the EEs are required to ensure zero tolerance for Sexual Exploitation, Abuse and Harassment (SEAH), through proactive measures to build awareness, training, monitoring and reporting on incidents, as well as through the provision of a gender-sensitive GRM.

47. GCF requires under the Gender Policy that women and men be provided with equal opportunity to take an active part in stakeholder consultations and decision-making

[30] GCF ESP Para 8p.
[31] GCF ESP Para 12b, 12c and Para. 76-81.
[32] GCF Gender Policy Para. 20

during project preparation, implementation and evaluation; ensures that the design and implementation of GCF-financed activities are informed by the results of the gender assessments undertaken by the AE during the preparation of the activities; and requires that annual performance reports submitted by AEs on GCF-funded activities include progress made in implementing project-level gender action plans.[33]

48. At the project level, the Gender Policy outlines that AEs will be responsible for meeting the principles and requirements of the policy and supporting the implementation of the project-level gender action plan as it relates to the GCF-approved activity. GCF requires that AEs take the necessary measures to ensure periodic updates on the gender assessments and notify GCF when there are major changes in the design and execution of projects, or other circumstances that may affect the implementation of the gender action plan. AEs will also notify GCF of any changes in the project-level gender action plan; and GCF will require AEs to monitor and report on the progress made in implementing the project-level gender action plan.[34] At the project/portfolio level, GCF requires funded activities to address and reduce gender inequality, deepen stakeholder engagement and deliver better accountability to both men and women to generate sustainable livelihood opportunities, health and well-being, and resilience against climate-induced shocks and risks.[35]

GCF Revised Policy on the Prevention of SEAH and GCF Action Plan for Addressing SEAH

49. Under the SEAH Action Plan, GCF, when reviewing and approving proposals, requires AEs to undertake all necessary measures to ensure that activities financed by GCF are developed and implemented in a manner that aligns with the SEAH provisions of the revised ESP (or similar requirements employed by the AEs that are equivalent to those of the GCF in all material respects).

50. GCF also requires AEs to identify and reflect SEAH risks in relevant safeguards instruments, and include measures to enhance gender equality and to prevent, address and eliminate SEAH in relevant projects and programs. GCF requires AEs to implement, monitor and improve measures to mitigate and manage such risks, as well as to establish and operate accessible and inclusive survivor-centered and gender responsive GRMs, with procedures such as confidential reporting and ethical documenting of such cases and provision of timely services and redress to survivors.[36]

51. The SEAH Action Plan also outlines that the Secretariat will carry out monitoring, review and reporting in relation to the environmental and social performance (including SEAH) of GCF-financed activities, as may be required pursuant to the MAF, interim ESS, and the revised ESP.

Governance and Monitoring of Environmental and Social Risks and Impacts

52. As outlined in the ESMF, FP203 applies WWF's Social and Environmental Safeguards Framework (ESSF) in a manner that is consistent with the relevant GCF policies

[33] GCF Gender Policy Para. 20, 25d and 25e.
[34] GCF Gender Policy Para 27, 30c and 30d.
[35] GCF Gender Policy, Para. 12b.
[36] GCF SEAH Action Plan, Para 20, 21a and 21b.

outlined above and adheres to Colombian law. The ESMF provides a detailed approach to achieving these social and environmental risk management objectives for the HECO Project.[37] The ESMF indicates how landscape-level environmental and social impact assessments and management plans and other E&S risk management instruments will be completed in the early stages of project implementation.

53. Complementary to the ESMF, high-level coordination among Project stakeholders, continuous training, and a gender-sensitive grievance mechanism are pillars of the Gender Action Plan (GAP), anchored by the leadership of a dedicated Gender Specialist.[38] An ambitious GAP includes over 60 indicators to be monitored and reported in the APR, but without a specifically defined activity budget.[39]

54. The ESMF states that the EE holds primary responsibility for environmental and social risk management at the project activity level, under the supervision of WWF-US and the guidance of a five-member Project Steering Committee.[40] The contract between the EE and WWF-US, which the IRM has not seen, is an important governance link for transmitting the WWF-US environmental and social expectations to the EE and any observations or adjustments regarding the alignment between the safeguard policies of the EE and those of WWF-US.

55. The Complaint references actions taken by the EE and AE to carry out these social and environmental risk management responsibilities in the first year of project implementation, which focus on staff recruitment, the design and consultation of safeguard procedure and guidance materials, and related training activities.

56. From internal documentation, the IRM understands that activities during the first year of implementation focused on establishing and training the PMU, mapping and dialogue with potential stakeholders, and updating or designing safeguard instruments, including a project grievance mechanism. As an important milestone, the EE approved and launched a Protocol for Prevention and Attention to Gender-Based Violence and Sexual Harassment (the Protocol) in June 2024.[41] According to the Complainant, the Protocol was viewed as foundational to the progress made in implementing and mainstreaming the gender-sensitive perspective across the Herencia Colombia Project.

57. Based on reviewed preliminary non-public information, the IRM observes that relevant aspects of the reported progress on implementation of environmental and social safeguards are contested, in part by allegations raised in the Complaint. The Complaint draws attention to the differences in what is reported by the EE in terms of the systems in place to identify and respond to the risk of GBV and SEAH as well as

[37] WWF, Herencia Colombia Marco de Gestión Socio-Ambiental (ESMF) Feb. 2, 2023. https://files.worldwildlife.org/wwfcmsprod/files/Publication/file/72rwdlv78l_Environmental_and_Social_Management_Framework_ESMF_.pdf

[38] WWF, HECO FP 203, pgs. 182-184 and Gender Action Plan, pgs. 5-6.

[39] The Gender Action Plan outlines these indicators and states that GAP activity budget is integrated within the overall HECO Project activity budgets.

[40] WWF HECO ESMF, pgs. 78-83.

[41] See https://patrimonionatural.org.co/wp-content/uploads/2024/07/Protocolo-de-Prevencion-y-Atencion-de-Violencias-Basadas-en-Genero-y-Acoso-Sexual-08-07-2024.pdf

the accessibility of the newly launched Protocol as a Gender-sensitive GRM to project staff and external stakeholders.

58. At this compliance appraisal stage, the Complainant's assertions, when viewed alongside currently available internal documents, provide *prima facie* evidence of Project non-compliance with PS 1 of the interim ESS regarding management of environmental and social risk during Project FP203 implementation. The IRM observes that while the WWF-US and the Project EEs have made progress to address advance actions in the overall environmental and social management framework, gender action plan, grievance mechanisms, and labour and working conditions, information provided by the Complainant and other sources suggests that the reporting of implementation progress may not provide a complete picture of monitoring in this period.

59. The IRM has outstanding questions about the roles of WWF-US and GCF in assessing and monitoring the design and implementation of a) the gender action plan; b) the grievance mechanisms to be made available to stakeholder and workers; and c) the minimum labour and workplace requirements for EE staff.

60. Particularly with regard to the Gender Action Plan, the IRM has reason to believe that early impediments to the launch of the Protocol may have been indicative of the misalignment between the scope of an ambitious Gender Action Plan and the dedicated institutional capacity of the EE to implement it. The IRM will therefore examine the level of due diligence of EE capacity to assume the responsibilities for effectively carrying out the Gender Action Plan during the compliance investigation.

61. Furthermore, the IRM will explore whether the Secretariat's monitoring of Project performance has been adequately informed by the risk represented by the existence of complaints regarding EE-related labour issues to the accountability mechanisms of different institutions. The IRM concludes that there is *prima facie* evidence of Project non-compliance with relevant policies under the Interim ESS and 2021 Environmental and Social Policy.

Project grievance redress mechanism(s)

62. PS 2 includes requirements for the establishment of workplace grievance mechanisms for all workers, including contracted workers. It further requires clients to ensure that in cases where third parties employing such contracted workers are not able to provide a grievance mechanism, the client will extend its own grievance mechanism to serve the workers engaged by the third party.[42]

63. Other pertinent provisions of PS 2 include para. 24, which provides that with respect to contracted workers (which as discussed above may arguably include the workers of the EE), 'the client' is to take commercially reasonable efforts to ascertain that the third parties who engage these workers are *"reputable and legitimate enterprises and*

[42] IFC Performance Standard 2, para. 26

have an appropriate ESMS"[43] that will allow them to operate in a manner consistent with key provisions of PS 2, including its requirements for grievance mechanisms.[44]

64. GRM performance also relates to Project compliance with PS 1, and with GCF's responsibilities under the ESP regarding identification and mitigation of risk; the GCF Gender Policy and SEAH Action Plan required provision of a gender-sensitive GRM; and associated monitoring responsibilities.

65. The Complainant states that allegations of gender-based violence were not properly addressed by the recently-launched Protocol (Protocol) or the existing workplace GRM. The Protocol, which was approved by the EE and WWF-US, defines the scope of application to "*employees, contractors, subcontractors, suppliers, and personnel who provide services or are involved in Natural Heritage projects or programs, and its application is related to work or as a result of work*." [45] Based on preliminary, non-public information, the IRM understands that the Protocol was developed in response to requirements, both from the GCF and the country's national regulations, to create a grievance mechanism that is sensitive to the needs for preventing and handling gender and sexual harassment complaints. The IRM concludes that the Project GRM encompasses or integrates the Protocol and should be treated similarly regarding assessment of compliance with GCF policies.

66. The Complainant was instrumental in the design and rollout of the Protocol, including a staff survey that revealed multiple alleged cases of SEAH/GBV among the responses by EE staff. The complainant alleges that trainings designed to raise awareness among EE staff about the Protocol and its integration in the design of Project activities were abruptly cancelled after a tense exchange between a workshop participant and the facilitator regarding disagreement over the definition of SEAH. Recommendations to activate the Gender-Based Violence and Sexual Harassment Prevention and Response Committee to address the allegations of GBV/SEAH were unsuccessful due to apparent disagreement among Committee members over the ability to process anonymous reports. These events indicated for the Complainant a lack of institutional commitment to implement the Protocol in response to a circumstance for which it was specifically designed.

67. These statements, along with internal documents reviewed by the IRM, call attention to the inconsistency between Complainant and WWF-US accounts for the actual progress of development and operationalizing a gender-sensitive GRM that meets GCF policy requirements. Beyond warranting further investigation, these inconsistencies suggest shortcomings in the initial stages of GRM and Protocol development and evidence of performance that does not satisfy GCF policies, raising questions about EE's capacity to provide an adequate GRM to Project stakeholders.

[43] IFC Performance Standard 2, para. 24
[44] IFC Performance Standard 2, paragraphs 20, 24 and 26
[45] FPN, Protocolo para la prevención y atención de violencias basadas en género y acoso sexual. 8 July 2024.

68. The IRM is aware that the PMU has not finalized the design of a project-level GRM, within which the Protocol should be integrated. These issues are *prima facie* indicative of potential shortcomings in the Project GRM at the EE.

69. Based on reviewed, preliminary non-public information, the IRM believes that WWF-US has not yet fully accounted for these aspects of the process of developing the Protocol. The IRM concludes that there is *prima facie* evidence of Project non-compliance with PS 1 and PS 2, as well as GCF Gender Policy and SEAH Action Plan regarding the worker grievance mechanism available to project workers at the time of the Complainant's employment.

Assessment and management of risks regarding labour and working conditions

70. The HECO Project Gender Action Plan, the ESMF, the GBV/SEAH Prevention and Response Protocol and internal documentation all suggest that these commitments are a central pillar in the project theory of change. Internal documentation suggests to the IRM that the Project team has indicated to GCF positive progress toward establishing the foundation of achieving these workplace labour and working condition commitments in practice.

71. However, the issues raised by the Complainant paint a different picture. The Complainant identified actions taken by the EE that they believe constitute harassment and retaliation for efforts taken to implement the Gender-Based Violence and Sexual Harassment Prevention and Response Protocol. The Complainant describes an escalation of events (noted above) that began with the apparent resistance by EE management to address the allegations of SEAH/GBV by current or former staff.

72. The Complainant alleges unauthorized IT department access to their computer, which contained sensitive information related to confidential GBV/SEAH complaints. On 2 October 2024, the Complainant reported the theft of headphones from their workspace. On 15 October 2024, the Complainant was locked out of their computer system. The apparent reason for losing access to their files was reported as an unannounced removal from the EE online system by the IT administrator, which led to a decision by IT to reformat the Complainant's computer.

73. These events are perceived by the Complainant as harassment and retaliation for their efforts to address GBV and SEAH within the EE. Statements by the EE to the IRM that suggest that these events were not unusual and were authorized by the Complainant.[46] The concern raised by the Complainant alleges that the instances of IT access to information on their computer occurred at the time of heightened tensions surrounding the use of the Protocol to address alleged GBV/SEAH allegations. The IRM is satisfied that this claim regarding the events leading to computer access that the Complainant views as unauthorized is *prima facie* evidence of workplace harassment and retaliation that deserves further investigation.

74. On 18 January 2024, the Complainant was informed that their one-year contract would not be renewed. The EE has indicated that the rationale for the contract

[46] IRM' - Case C0015-Colombia – formal letter of response to the Green Climate Fund 'GCF'. Aug. 1, 2025.

termination was related to contract language that justifies the decision based on the risk due to unnecessary tensions that the Complainant would create with project partners.

75. Following the events leading up to this decision, the Complainant believes that the decision by the EE to not renew their contract was another measure of retaliation for the work that the Project hired them to do. This perception is reinforced by the abrupt cancellation of Protocol training workshops and the apparent resistance to addressing the GBV/SEAH allegations. The IRM considers that taken as a whole, these acts can communicate a failure to meet the requirements under relevant policies related to GBV/SEAH within the EE, contributing to what the complainant has described as an increased sense of perpetrator empowerment and victim resignation.

76. The Complainant also learned upon joining the HECO Project Team at the EE that their position was compensated at a significantly lower level than other staff within the Specialist category, despite the perception of having higher qualifications and greater experience. The perceived pay gap was exacerbated by the higher cost of living in Bogota compared to the city from which they were asked to relocate without financial assistance. Despite a request to renegotiate salary, the Complainant was advised that no adjustment would be made prior to contract renewal. Furthermore, the EE alleges that the terms of the contract were determined through an objective methodology based on the specific job description and responsibilities for a senior professional role with no reporting staff and limited autonomy.[47] The IRM therefore takes the Complainant claim of pay inequity as *prima facie* to warrant further examination of potential non-compliance with PS 2 requirements of ensuring workplace non-discrimination and equality of opportunity.

77. The Complainant notified EE management of their complaint regarding alleged harassment and submitted a grievance through a WWF-US complaints channel. However, the Complainant declined to submit a grievance through the EE, including the Protocol, based on a lack of trust in the EE track record of complaint management and the expectation that their complaint would not be handled properly.

78. The IRM notes that the Complainant contract with EE makes no mention of a workplace grievance mechanism, although a clarification note by the EE claims that multiples channels were available to the Complainant at the time. The Complainant declined to use the Protocol. The EE cites the non-use of the GBV/SEAH Prevention and Response Protocol by the Complainant as the reason why the aspects of the complaint were not known or responded to by the EE.

79. Finally, the Complainant has indicated to the IRM that HECO Project stakeholders have sought to undermine the reputation of the Complainant within the relevant community of practice with the intention of creating barriers to future employment. The IRM has no current documentation to affirm this claim, however, it observes that it is consistent with reasonable claims of workplace harassment that suggest that such potentially retaliatory measures post-contract non-renewal deserve greater scrutiny.

[47] IRM' - Case C0015-Colombia – formal letter of response to the Green Climate Fund 'GCF'. Aug. 1, 2025.

80. IRM finds that this account of events and the lack of evidence to the contrary provide *prima facie* evidence that the EE allowed actions toward the Complainant that can be viewed as harassment and retaliation.

81. The Complainant alleges that the acts of retaliation, harassment and lack of proper support by Project supervisory staff have contributed adverse personal impacts in the form of an extreme level of stress in the final months of employment and greater difficulty in transitioning to subsequent employment.

82. The IRM concludes that *prima facie* evidence of WWF-US and EE actions that may be perceived as harassment and retaliation toward the Complainant may constitute Project non-compliance with GCF operational policies and procedures, particularly alignment with provisions of PS 2 regarding 'reasonable terms of employment'.

83. The complainant's assertions raise questions about the adequacy of management systems at the EE and WWF-US to ensure compliance with applicable provisions of PS 2 and Colombian Labour Law, and therefore the effectiveness of workplace risk mitigation under PS 1 at the EE, as well as implementation of the GCF's monitoring requirements under the 2015 MAF and the 2018 ESP.

Conclusions

84. The IRM concludes that there is *prima facie* evidence of Project non-compliance with provisions of PS 1 regarding the assessment and management of risk relating to labour and working conditions and grievance mechanisms. There is also *prima facie* evidence of Project non-compliance with provisions of PS 2 regarding contract workers in relation to the grievance mechanism available to workers at the Project EE, and provisions of PS 2 relating to the labour and working conditions of contract workers. There is also *prima facie* evidence of Project non-compliance with provisions of the GCF Gender Policy, which calls for a gender-sensitive GRM to be provided to all project stakeholders.

85. The complainant told the IRM that since their employment with the EE ended, they have not found a new role. The complainant refers to psychological distress and social problems resulting from their dismissal, and perceived efforts by the EE to disparage their professional reputation as a way of preventing them from obtaining new employment in their field. They have provided documentary support to the IRM in support of certain aspects of their claim. In the absence of a site visit at this stage, it has not been possible for the IRM to discuss in detail the adverse social impacts that the complainant has referred to. The IRM is at this stage satisfied that the averred adverse impacts are plausible and merit further clarification.

86. The complainant has suggested to the IRM that they have been discriminated against based on gender. Based on its conversations with the complainant, the IRM has formed the preliminary view that the manner of the complainant's dismissal has gender implications which may have exacerbated the adverse impacts that the complainant has described. These implications also merit further clarification.

87. The IRM finds that there is *prima facie* evidence that adverse impacts to the complainant resulted from the non-compliance of FP203 with GCF operational

policies and procedures reflected in GCF's applicable responsibilities under the 2021 Environmental and Social Policy, Performance Standard 1 of the interim ESS and (to the extent determined applicable upon further consideration to labour and working conditions and the worker grievance mechanism at the EE), Performance Standard 2 of the interim ESS, the Gender Policy and SEAH Action Plan.

88. With respect to the issues that the appraisal has assessed for compliance investigation, the IRM will review the design, due diligence and monitoring actions of Project teams to identify if there is non-compliance with GCF operational policies and procedures and if so, determine the link that may exist between these areas of possible non-compliance and the adverse impacts that the complainant has described. Additionally, where non-compliance is identified, the IRM may make broader recommendations or suggestions to promote lesson learning and systematic improvements to address future risks of non-compliance.

89. Considering its findings and conclusions, the IRM will now commence a compliance investigation, the scope of which is set out below, to investigate the matter further and reach final findings on the issues.

V. SCOPE OF THE COMPLIANCE INVESTIGATION

90. The purpose of compliance investigation is to assess the merits of the Complainant's allegations. The questions that will be investigated through the compliance investigation are as follows:

    a. Were the adverse impacts experienced by the Complainant because of the non-renewal of their employment with the EE caused by the non-compliance of Project FP203 with applicable provisions of the 2021 Environmental and Social Policy, and/or PS1 and/or PS2 of the GCF's Interim Environmental and Social Safeguards and Gender Policy?

    b. Did the requisite due diligence on overall ESS governance arrangements in relation to FP203 meet the requirements of the Updated Project and Programme Cycle and/or GCF's Interim Environmental and Social Safeguards, so far as relevant to the issues raised by the Complainant in respect to the GBV and SEAH Prevention Protocol, the Project Grievance mechanism, and the institutional capacity to achieve the wider commitments in the project Gender Action Plan?

    c. Was an adequate assessment of the capacity of the AE and EEs to adhere to GCF policy requirements conducted with regard to provision of suitable GRM and SEAH protections to external stakeholders in the HECO project?

    d. Did the Secretariat undertake adequate monitoring of AE reporting and of Project performance regarding the GRM and labour and working conditions at the EE as required under the 2015 Monitoring and Accountability Framework and the 2021 Environmental and Social Policy?

e. Were site-level GRM and labour and workplace conditions aligned at relevant times with applicable GCF policies and procedures; in particular under PS 1 and PS 2 of the GCF interim Environmental and Social Safeguards, the Gender Policy and related guidance notes?

91. As part of its compliance investigation, the IRM will seek information, as appropriate, from all relevant stakeholders and witnesses, including the Complainant, the Secretariat, the NDA, AE (WWF-US), Executing Entities (WWF-CO, FPN), other stakeholders in possession of relevant evidence, and other independent panels of the GCF. The compliance investigation may include document review, meetings, discussions, site visits, gathering physical and documentary evidence, and obtaining expert opinions.

92. At the conclusion of its investigation the IRM shall prepare a compliance investigation report for submission to the Board of the GCF. The report shall include such recommendations on remedial actions as are appropriate in the light of the findings of the IRM.

93. The timeframe for completion of the compliance investigation report shall adhere to the timebound requirements of the IRM, with provision for comment by the Complainant, the AE, and the Secretariat.[48]

VI. OBSERVATIONS

94. The IRM would like to draw the following observations to the attention of the Board and the Secretariat.

95. The IRM takes note that some grievance-handling processes may be ongoing in parallel to the IRM process that could be seeking to address raised concerns. The IRM understands that some matters may be referred to the Accredited Entity (AE) for further review and action.

96. The IRM is aware that WWF-US has initiated a review into some aspects of the complaint. WWF-US provided relevant information for the IRM to consider during its investigation. Such information will be used in accordance with relevant confidentiality requirements, if needed, in the course of the compliance investigation. The IRM is in communication with the AE to ensure mutually efficient and proactive communications on key procedural steps.

97. The IRM calls attention to the statement published by the Green Climate Fund on 19 August 2025 reaffirming the GCF's commitment to providing a space where individuals feel safe to raise objections to and concerns about GCF-financed projects.[49]

98. The IRM recalls the requirements of GCF's Policy on the Protection of Whistleblowers and Witnesses, specifically the zero-tolerance policy for any form of retaliation, which

[48] See IRM PGs, para. 50-70.

[49] The Green Climate Fund reaffirms its commitment to zero tolerance against retaliation | Green Climate Fund

includes intimidation, against current or former employees who engage in protected activities, including interacting with the IRM to provide relevant information under its case processing mandate

Disclosure of environmental and social performance

99. Under paragraph 12 of 2021 ESP, GCF is responsible for confirming that information related to environmental and social safeguards of activities is appropriately disclosed under relevant policies and working with AEs to address any gaps or weaknesses.

100. The current draft version of the first APR (2024) for FP203 is under review by the GCF. Eventual disclosure of the APR is expected to provide additional insight into the nature of Project compliance with GCF policies.

101. The IRM has not yet reviewed the revised GRM proposal that is being prepared by the EE. The centrality of effective GRM operation to the compliance review underscores the IRM's interest in the steps underway to finalize and launch the proposed Project GRM.

Approved by:

Paul Goodwin
Lead on Policy and Compliance
Independent Redress Mechanism
Green Climate Fund

Sonja Derkum
Head of Unit
Independent Redress Mechanism
Green Climate Fund

Annex III. Secretariat Response to the Complaint

The Secretariat's response to the complaint is included in full below.

GREEN CLIMATE FUND

Ms. Sonja Derkum
Head
Independent Redress Mechanism
Green Climate Fund
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Republic of Korea

Date : 1/Oct/2025
Reference : OCIO/2025/015
Page : 1 of 18

Subject: Secretariat's Response to IRM Request in relation to Case C-0015-Colombia concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals"

Dear Ms. Derkum,

On 3 September 2025, the Secretariat received a request from the Independent Redress Mechanism ("**IRM**") in relation to the compliance review of the case C-0015-Colombia ("**Request**") concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals", approved by the GCF Board by Decision B.35/05 ("**Project**").

As indicated in the Request, the IRM acknowledged a complaint related to the Project on 7 May 2025 ("**Complaint**"). On 6 June 2025, the IRM determined the complaint eligible under its TOR and PGs and started engaging with the complainant, and other stakeholders in the initial steps phase to understand the issue and define the handling modality. In the Request, the IRM observed that dispute resolution was not seen as an appropriate channel by some parties for handling the concerns raised in the Complaint. On 18 August 2025, the IRM published the outcome of the Initial Steps Phase, noting that the Complaint has been referred to compliance review. The IRM has requested the Secretariat to respond to the Complaint.

The Secretariat takes the Request extremely seriously, and addressing this matter has received the highest consideration. The Secretariat is committed to working with the Accredited Entity for the Project to ensure that concerns are properly addressed.

The Secretariat Response is appended below.

Yours sincerely,

Henry Gonzalez
Chief Investment Officer

1. Enclosures: Secretariat's Response to IRM Request for Secretariat Response in relation to case C-0015-Colombia concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals".

Secretariat's Response

to IRM Request for Secretariat Response in relation to case C-0015-Colombia

concerning FP203, "*Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals*"

1 October 2025

Table of contents

Contents

Secretariat's Response **2**
Table of contents **3**
INTRODUCTION 4
SECTION I – PROJECT BACKGROUND 5
SECTION II – DETAILED RESPONSE 6
Part A. Factual statements and allegations in the Complaint 6
Part B. Steps taken by the Secretariat to ensure compliance with applicable GCF operational policies and procedures, including those identified by the Complainant or IRM 6
Part C. Remedial actions, if any, that the Secretariat may have taken or intends to take to ensure compliance with such policies or procedures, as appropriate 9
SECTION III – SECRETARIAT`S REQUEST FOR FURTHER INFORMATION 10
Annex 1 - Abbreviations and Acronyms 11
Annex 2 – IRM Request for Secretariat Response, including Complaint 12

INTRODUCTION

1. On 3 September 2025, the Secretariat received a request from the Independent Redress Mechanism ("**IRM**") to respond in relation to the compliance review of the case C-0015-Colombia ("**Request**") concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals" approved by the GCF Board by Decision B.35/05 ("**Project**").

2. As indicated in the Request, the IRM acknowledged a complaint related to the Project on 7 May 2025 ("**Complaint**"). On 6 June 2025, the IRM determined the complaint eligible under its TOR and PGs and started engaging with the complainant ("**Complainant**"), and other stakeholders in the initial steps phase to understand the issue and define the handling modality. In the Request, the IRM observed that dispute resolution was not seen as an appropriate channel by some parties for handling the concerns raised in the Complaint. On 18 August 2025, the IRM published the outcome of the Initial Steps Phase, noting that the Complaint has been referred to compliance review.

3. The Secretariat takes the Request extremely seriously and addressing this matter has received the highest consideration. The Secretariat has also issued a statement on its website reaffirming GCF's commitment to zero tolerance against retaliation.[1]

4. This Response contains the following sections:

Section I. Project background;

Section II. Detailed Response, divided into three parts in line with the Procedures and Guidelines ("**PGs**") of the IRM (paragraph 52):

Part A. Factual statements and allegations in the Complaint;

Part B. Steps taken by the Secretariat to ensure compliance with applicable GCF operational policies and procedures, including those identified by the Complainant or IRM; and

Part C. Remedial actions, if any, that the Secretariat may have taken or intends to take to ensure compliance with such policies or procedures, as appropriate; and

Section III. Secretariat's request for further information.

5. As further detailed in Sections I and II, based on the review of the available documents and information, the Secretariat believes that during the Project appraisal stage, the requirements under the applicable GCF policies relating to SEAH and gender due diligence were satisfied. In so far as the Complaint relates to acts that are alleged to have occurred after the approval of the Project, the Secretariat notes that prior to the IRM informing the Secretariat of the Complaint, it had no knowledge of the substance of the Complaint.

6. However, in light of the allegations raised in the Complaint, and regardless of the ongoing processes with the IRM, the Secretariat will work with the Accredited Entity to better understand the failures, if any, at the level of the relevant Executing Entity and how the Accredited Entity has addressed these. The Secretariat will also further take appropriate measures within its control to require the Accredited Entity to meet its obligations under the relevant legal agreements, and exercise any necessary legal rights under the relevant subsidiary agreement, in each case, to safeguard the implementation of GCF policy requirements.

7. The Secretariat reiterates that it takes the concerns raised in the Complaint extremely seriously and is committed to working with WWF as the AE to ensure that concerns are properly addressed.

8. This Response is submitted without prejudice to the right to present additional arguments and evidence should this case progress. The Secretariat expressly reserves the right to supplement, modify, or expand upon the arguments and responses (including evidence) set forth in this Response.

[1] https://www.greenclimate.fund/statement/green-climate-fund-reaffirms-its-commitment-zero-tolerance-against-retaliation

SECTION I – PROJECT BACKGROUND

9. The Project was developed and submitted to GCF by World Wildlife Fund, Inc. ("**WWF**").[2] WWF is a GCF accredited entity ("**AE**") and was accredited pursuant to Decision B.15/09 and was re-accredited pursuant to Decision B.24/13. Pursuant to the Governing Instrument of GCF, access to GCF resources is through entities accredited by GCF. Following the accreditation of WWF, GCF and WWF signed the Accreditation Master Agreement on 16 November 2017 (the "**Original AMA**") and following the re-accreditation of WWF, GCF and WWF signed the First Amendment and Restatement Agreement to the Original AMA on 12 December 2022 (the "**First Amendment**"). The Original AMA, as amended by the First Amendment, is the "**AMA**". The AMA is the framework agreement setting out the terms and conditions of collaboration with GCF and the parties' respective roles and responsibilities.

10. Pursuant to the AMA, WWF developed and submitted the funding proposal FP203 accompanied by the mandatory and other relevant annexes (the "**FP Package**") to GCF for funding. Pursuant to the policy guidance approved by Decision B.12/31 (paragraph (e)) [3] and the Updated Project and Programme Activity Cycle[4], GCF relies on the due diligence and risk assessments performed by the AE and submitted to GCF in the FP Package, and the Secretariat conducts necessary and appropriate due diligence on the FP Package.

11. As part of the second-level due diligence on the FP Package, the Secretariat assessed the FP Package against, amongst other things, the requirements in Revised Environmental and Social Policy[5] [6], Updated Gender Policy[7] and GCF's Interim Environmental and Social Safeguards (Performance Standards of the International Finance Corporation)[8], which, for the purposes of this Response, were the relevant policies applicable to the FP Package at the time of Board approval.

12. For each GCF Board-approved project or programme, GCF enters into a funded activity agreement detailing specific obligations for the relevant project/programme. The funded activity agreement incorporates by reference the terms and conditions of the accreditation master agreement. The funded activity agreement for the Project (the "**FAA**") was entered into on 17 March 2023 and incorporates the terms and conditions of the AMA.

13. The Project is currently under implementation and its Completion Date is 14 July 2033.

14. The Project aims to introduce a paradigm shift in Colombia's approach to sustainable management of ecosystems. It is to be accomplished via a public-private partnership model that seeks to secure financing in perpetuity for the management of key ecosystems and large-scale landscapes across the country. The Project is designed to address structural funding gaps and systemic barriers to protected area finance by blending funding from donors and increasing government investments. The areas of intervention were selected within five landscape mosaics of the Caribbean, San Lucas, Central Andes, Orinoco and Amazon to reconnect and strengthen the protected area network to ensure delivery of ecosystem services, carbon sinks, climate hazards risk reduction and water security. At the time of approval by the GCF Board, the Project was assessed as belonging to environmental and social risk Category B.

15. The Executing Entities of the Project are Fondo Mundial para la Naturaleza Colombia ("**WWF Colombia**") and El Fondo Para La Biodiversidad y Áreas Protegidas – Patrimonio Natural ("**Patrimonio Natural**").

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[2] See here for more information about the Project: https://www.greenclimate.fund/project/fp203
[3] Decision B.12/31, Annex XXVII: https://www.greenclimate.fund/sites/default/files/decision/b12/decision-b12-31-b12-a27.pdf
[4] Decision B.17/09, Annex IV, Section 5.1: https://www.greenclimate.fund/sites/default/files/document/updated-project-programme-cycle.pdf
[5] Decision B.BM-2021/18: https://www.greenclimate.fund/document/revised-environmental-and-social-policy
[6] We note that the Request refers to the GCF's Revised Policy on the Prevention of SEAH (decision B.BM-2021/08). Pursuant to paragraph 6 of such policy, it applies to "Covered Individuals" and not AEs.
[7] Decision B.24/12: https://www.greenclimate.fund/document/gender-policy
[8] Decision B.07/02, paragraph (c), Annex III: https://www.greenclimate.fund/sites/default/files/document/interim-ess.pdf

SECTION II – DETAILED RESPONSE

Part A. Factual statements and allegations in the Complaint

16. According to the Complaint, the Complainant raised several concerns related to labour and working conditions associated with their term of employment in Patrimonio Natural as the Gender Specialist assigned to work on the Project. The Complainant raised several issues, including: 1) disparity in pay on the basis of personal characteristics; 2) inadequacies in ensuring proper functioning of the grievance redress mechanisms; 3) improper or unauthorized access of confidential materials maintained by the Complainant; 4) impacts to health and well-being as a result of workplace-related tensions; and 5) non-renewal of contract as a retaliatory measure following the Complainant's notification to Patrimonio Natural of several reports of alleged sexual harassment and alleged gender-based violence.

17. Based on the Complaint, the IRM identified in its Request certain GCF policies and procedures as potentially relevant in the context of an investigation, if needed, into possible programme/sub-project non-compliance and adverse impacts raised by the Complainant.

18. As the identity of the Complainant has not been disclosed to the Secretariat in the Request (as a protective measure), and the Secretariat has not previously been made aware of the Complaint, having regard to the fact that the alleged acts were perpetrated against the Complainant, the Secretariat has no independent means of verifying the factual statements or allegations in the Complaint. Despite this and in line with the IRM's request to respond to the Complaint, this Response provides the Secretariat's review of the Complaint. As further detailed below, while the specific allegations concern different gender and SEAH-related issues, the Secretariat considers that these issues are addressed by a common set of procedures and safeguards.

Part B. Steps taken by the Secretariat to ensure compliance with applicable GCF operational policies and procedures, including those identified by the Complainant or IRM

1. Due diligence at the Project appraisal stage

19. As described above, the Secretariat conducted second-level due diligence on the FP Package submitted by the AE, assessing its compliance with the GCF's Interim Environmental and Social Safeguards, Revised Environmental and Social Policy and Updated Gender Policy.

20. The Project is classified as medium risk (Category B), with adverse impacts expected to be limited, reversible, and readily mitigated. Given that the detailed activities have not yet been identified and specified in terms of design, scope, scale and exact locations, an Environmental and Social Management Framework ("**ESMF**") has been developed to guide the assessment and management of risks at the activity level. The Project explicitly excludes high-risk activities. The ESMF outlines procedures for environmental and social screening, planning, assessment, management, monitoring, reporting, stakeholder engagement, and grievance redress. Specific safeguards measures address issues on labor and working conditions, resource efficiency, pollution prevention, community health and safety, biodiversity conservation, land acquisition and involuntary resettlement, indigenous peoples and cultural heritage. The E&S management implementation and monitoring structure includes dedicated safeguards specialists. The Project's design, participatory approach, and comprehensive safeguards framework ensures alignment and compliance with the requirements of Revised Environmental and Social Policy and the Interim Environmental and Social Safeguards.

21. The Project underwent extensive consultations at national, regional and community levels. As designed, the Project also adopts a participatory approach in the identification, planning and execution

of project activities. A Stakeholder Engagement Plan has been prepared summarizing the consultation process and outcomes, and detailing plans for continued stakeholder engagement throughout implementation, covering stakeholders at all levels.

22. The ESMF highlights the need for an efficient and effective project-level Grievance Redress Mechanism ("**GRM**") that collects and responds to stakeholders' enquiries, suggestions, concerns, and complaints. The ESMF provides that the project-level GRM is to be developed for the purposes of the Project, based on institutional arrangements and discussions with partners to define the responsibilities of each entity according to their competencies and roles in the Project. In addition, existing grievance redress mechanisms within the other Executing Entity (namely WWF Colombia) and AE (WWF) are available to affected individuals or groups. The ESMF also emphasizes that information about these mechanisms, along with the GCF IRM, is to be shared during stakeholder interactions.

23. In accordance with the Updated Gender Policy, the Project has developed a Gender Assessment and a project-specific Gender Action Plan. Following GCF guidance to the AE, risks related to gender and SEAH have been incorporated not only into the ESMF, but also in the Gender Assessment and Gender Action Plan ("**GAAP**"). The Project is committed to building the capacity of all Project actors, partners and relevant stakeholders through training on gender, SEAH and gender-based violence ("**GBV**"). These trainings will focus on recognizing and addressing GBV and SEAH risks that may arise during implementation, in alignment with the Project's objectives.

24. In compliance with the Revised Environmental and Social Policy which requires safeguarding from SEAH in GCF-financed activities, the Project provided first level due diligence on SEAH risks, integrating them into both the ESMF and GAAP. The key areas included and analyzed prior to Board consideration included:

a. Alignment and compliance of GCF's and AE's SEAH policies and provisions i.e. WWF's Environmental and Social Safeguards Standards detailed in the Safeguards Integrated Policies and Procedures (SIPP) which address SEAH as part of broader impact mitigation;
b. AE's guidance notes on GBV/SEAH, emphasizing a zero-tolerance approach to SEAH;
c. The stakeholder engagement plan should include specific GBV/SEAH considerations for how to appropriately conduct consultations;
d. Outlining steps such as risk screening, development of a gender-responsive Stakeholder Engagement Plan, and potential preparation of a detailed GBV/SEAH Action Plan;
e. Inclusion of GBV/SEAH considerations in stakeholder consultations, project monitoring, and annual reporting; and
f. The Project Manager within the PMU is responsible for implementing and monitoring SEAH and GBV safeguards. The PMU includes specialists in safeguards, stakeholder engagement, gender and SEAH, and M&E. It also manages the SEAH-specific grievance mechanism, ensuring proper procedures for reporting, investigation, resolution, and feedback. The Safeguards and Gender/SEAH Specialists will jointly ensure that project teams and partners are trained to identify, prevent, and mitigate SEAH risks.

25. As such, the Secretariat believes that the requirements under the applicable GCF policies relating to SEAH and gender due diligence were satisfied during the Project appraisal stage.

2. Monitoring of issues during Project implementation

26. GCF's business model relies on AEs to conduct primary due diligence for projects/programmes and also relies on the AEs' monitoring and reporting of project/programme implementation. GCF conducts secondary due diligence and obtains comfort from the accreditation process as well as the

AE's annual reporting.

27. The first APR received for the Project ("**APR2024**") covers an implementation period from 14 July 2023 to 31 December 2024. It reported the establishment of the PMU Safeguards Team, monthly meetings and ongoing dialogues and clarifications contributing to a better understanding of the integral structure that corresponds to the application of environmental, social and gender safeguards by the responsible institutions (Patrimonio Natural and WWF Colombia, including PNN, as further described below). The AE also reported that given the nature of the activities implemented during the period covered by APR2024, no environmental or social risks emerged. The APR is currently under review by the Secretariat.

28. In APR2024, the AE reported that a project level GRM is not yet in place and further mentioned that the Executing Entities, together with *Parques Nacionales Naturales de Colombia (*PNN), have negotiated a desired GRM to operate at the Project level that introduces some modifications to the original text of the ESMF. The proposed updated GRM aims to standardize the GRM process and use the existing communication channels currently under the purview of PNN.

29. PNN has a role in the Project as the agency responsible for managing Colombia's protected areas and as the coordinating entity of the Herencia Colombia National Initiative, of which the HECO PFP and subsequently, the Project are a part. PNN will be responsible for coordinating with Patrimonio Natural's PMU and WWF Colombia to align on goods and services to be procured on their behalf, implementing activities to be conducted with government funds, gender mainstreaming and safeguarding of Project interventions, and providing updated information on progress and funds assigned and spent under the Project on a recurring basis.

30. The draft Project-level GRM was submitted by the AE to GCF on 6 February 2025. There were several rounds of review/discussions, and the Secretariat provided detailed comments to the AE on the updated GRM. The AE provided additional information on activities regarding the GRM set-up, the discussions and eventual development of the updated GRM, which indicated that this had been discussed only amongst project partners. Based on the information shared by the AE, the updated GRM has been found to be robust and meets GCF requirements. The key remaining comment from GCF is to present the updated GRM to potentially affected people and beneficiaries. GCF has given go ahead to AE for using the PNN grievance redress mechanism in the interim, while the AE is conducting community consultations to obtain the communities' and workers' concurrence on the use of the Project-level GRM. In the interim, the AE has been requested to ensure that: (i) all stakeholders are aware of this approach and that the information for accessing the AE's grievance mechanism and GCF IRM are also communicated to all stakeholders at this time, including to the workers related to the Project activities; and (ii) any complaints received at this time through PNN will be addressed timely. As at the date of this Response, the AE has not yet submitted the project-level GRM proposal, after consultations.

31. In APR2024, the AE reported four petitions filed through PNN's communications channels and no complaints were registered. The "petitions" were requests for information from communities and stakeholders about the HECO program. As part of the Secretariat's review of the APR and its ongoing engagement with the AE, GCF will be requesting the AE to share the details including nature, actions taken, resolution status and complainant satisfaction on the "petitions".

3. Relevant contractual obligations

32. With respect to the AE's contractual obligations, under clause 13.01 of the AMA, WWF "*[…] covenants that it shall at all times comply, and where applicable shall contractually cause such compliance by the Executing Entity, (i) with its own rules, policies and procedures that should enable it to comply with the Fund's Standards, policies and procedures to the extent and scope of its Accreditation*". "Standards" refers to the Fiduciary Principles and Standards, the Environmental and Social Standards and the Updated Gender Policy. The terms and conditions of the AMA are incorporated by reference in the FAA.

33. Pursuant to clause 10.02(f) of the FAA, WWF shall "*undertake and/or put in place any adequate measures in order to ensure that the management of the environmental and social risks and impacts arising from the Funded Activity complies at all times with the recommendations, requirements and procedures set forth in the Environmental and Social Management Framework*" (the "**ESMF**"). Moreover, clause 10.02(k) of the FAA requires WWF to "*undertake and/or put in place any adequate measures and dedicate the necessary financial, human and other resources in order to ensure that the Funded Activity complies at all times with the recommendations and requirements of the Gender Action Plan provided by the Accredited Entity to the Fund as part of the Funding Proposal*".

34. With respect to SEAH matters, clause 10.02(w) of the FAA provides that WWF shall "*not directly or indirectly condone, encourage, or tolerate participation, or engagement in any conduct substantially equivalent to SEAH in the Funded Activity*". In addition, clause 10.02(x) of the FAA further requires WWF to "*undertake and/or put in place all necessary measures, including as relevant incorporation into the agreements with Executing Entities, tendering documents and contracts, to ensure that (i) the management of the risks and impacts of SEAH including, as relevant, information disclosure, stakeholder engagement, and grievance redress […] arising from the Funded Activity complies at all times with the recommendations, requirements and procedures set forth in the Environmental and Social Management Framework […] and (ii) the grievance redress mechanisms established by the Accredited Entity for the Funded Activity are […] accessible, inclusive, survivor-centred and gender-responsive in case of SEAH*".

35. In accordance with clause 10.02(a)(ii) of the AMA, WWF is required to contractually cause the Executing Entities (in this case, Patrimonio Natural) in the Subsidiary Agreement to carry out the Funded Activity in accordance with the terms of the relevant Funding Proposal and the FAA.

36. In this regard, under clauses 10.02(a)(iii) and (iv) of the AMA, WWF shall maintain and comply with an adequate system to monitor the performance of the Executing Entity and contractually cause regular reporting from them in the Subsidiary Agreement, in accordance with the AMA and seek appropriate remedies under the relevant Subsidiary Agreement for material breach or default by an Executing Entity.

37. Given the nature of the activities reported in APR2024, WWF did not report on, and therefore, the Secretariat was not able to identify, any potential non-compliance with the contractual provisions outlined above. However, the Complainant states that they informed WWF of the allegations on 19 February 2025, prior to the deadline for the APR 2024 to be submitted. The Secretariat has reached out to WWF to understand why these allegations were not promptly reported to GCF.

Part C. Remedial actions, if any, that the Secretariat may have taken or intends to take to ensure compliance with such policies or procedures, as appropriate

38. Regardless of the ongoing compliance review, the Secretariat will work with WWF to better understand the failures, if any, at the level of Patrimonio Natural, and how WWF has addressed these.

The Secretariat will further take appropriate measures within its control to require WWF to meet its obligations under the AMA and the FAA, and exercise any necessary legal rights under the relevant subsidiary agreement, in each case, to safeguard the implementation of GCF policy requirements.

39. In addition, as part of the Secretariat's review of the APR, the Secretariat will be asking WWF to provide more information on the protocols that are in place for the prevention of SEAH and GBV in connection with the Project.

SECTION III – SECRETARIAT` S REQUEST FOR FURTHER INFORMATION

40. Following the review of the Request and the Complaint, the Secretariat notes that it was not able to fully respond to the Request due to the confidentiality of certain aspects of the Complaint. Consequently, the Secretariat does not seek further information at this stage. However, should IRM require more information from the Secretariat in connection with the Complaint, the Secretariat may require further information relating to the Complaint and is committed to engaging constructively with the IRM in this regard.

Annex 1 - Abbreviations and Acronyms

AE	Accredited Entity
AMA	Accreditation Master Agreement
APR	Annual Performance Report
E&S	Environmental and Social
ESMF	Environmental and Social Framework
ESS	Environmental and Social Safeguards
ESS Standards	Environmental and Social Safeguards Standards of GCF
FAA	Funded Activity Agreement
GCF	Green Climate Fund
GRM	Grievance Redress Mechanism
IRM	Independent Redress Mechanism
SEAH	Sexual Exploitation, Sexual Abuse, and Sexual Harassment
USD	US Dollars

GREEN CLIMATE FUND

Annex 2 – IRM Request for Secretariat Response, including Complaint

Date: **3 September 2025**
Reference: GCF/corres/IRM/ 2025/11

GCF Project FP203
Case IRM C-0015-Colombia

Subject: Request for Secretariat Response

Ms. Mafalda Duarte,
Executive Director,
Green Climate Fund

Dear Ms. Duarte,

Procedural History

On 7 May 2025, the IRM acknowledged a complaint relating to GCF Project FP203 "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals." The complainant requested confidentiality, and the IRM has granted it in accordance with its Terms of Reference (TOR) and Procedures and Guidelines (PG).

GCF Project FP203 aims to introduce a paradigm shift in Colombia's approach to sustainable management of ecosystems. The project is intended to accomplish this via a public-private partnership model that seeks to secure financing in perpetuity for the management of key ecosystems and large-scale landscapes across the country. FP203 was approved during the 35th meeting of the GCF Board on 16 March 2023. The Accredited Entity (AE) of this Project is the World Wildlife Fund, Inc (WWF). The Executing Entities for the project are WWF Colombia and Fondo Patrimonio Natural (FPN). The Project is 'Under Implementation' with an expected completion date of 14 July 2033.

The complainant has raised several concerns related to labour and working conditions associated with their term of employment in Fondo Patrimonio Natural as the Gender Specialist assigned to work on FP203. The complainant raised several issues including the following: 1) disparity in pay on the basis of personal characteristics; 2) inadequacies in ensuring proper functioning of grievance redress mechanisms; 3) improper or unauthorised access of confidential materials maintained by complainant; 4) impacts to health and well-being as a result of workplace-related tension; and 5) non-renewal of contract as a retaliatory measure following complainant's notification to FPN of several reports of alleged sexual harassment and alleged gender-based violence. In subsequent discussions with the complainant, the above issues were further elaborated, including the fact that complainant's role came to include the design and administration of a gender-responsive grievance redress mechanism for GCF Project

On 6 June 2025, the IRM determined the complaint eligible under its TOR and PGs and started engaging with the complainant and other stakeholders in the initial steps phase to better understand the issues in the complaint and to provide further information on the two complaint handling modalities. The IRM observed that dispute resolution was not seen as an appropriate channel by some parties for handling the concerns raised in the complaint. On 18 August 2025, the IRM published the outcome of the Initial Steps Phase, noting that the complaint has been referred to Compliance Review.

Note that prior to formal registration with the IRM, the IRM received notification of the complaint via IIU on 20 March 2025. The IRM understood that some matters would be referred to the Accredited Entity (AE) for further review and action. The complainant agreed to wait for the outcomes of the AE process or to obtain more information on the process being conducted by the AE before registering the complaint with the IRM. Following initial engagements with the AE, the complainant indicated that they would prefer the IRM formally process the complaint, notwithstanding that some issues may be under investigation/processing under the AE. The IRM respects complainant choice of process and made sustained efforts to liaise with the AE on procedural updates throughout the eligibility and initial steps phase.

Summary of Complaint

The IRM conducted 4 virtual meetings with the complainant to clarify and elaborate on the issues in the complaint. The IRM received a complaint letter in English and in Spanish and additionally received over 30 documents and supporting pieces of evidence. Given the complainant's request for confidentiality and the fact that the issues raised in the complaint were clarified via additional meetings and supplementary documentation, a summary of the issues raised in the complaint is provided here.

Issues raised

The complainant details issues related to labour and working conditions and their work as a gender specialist, including related to the management of grievances, during a period of employment under the Executing Entity, Fondo Patrimonio Natural.

The complainant began working at Fondo Patrimonio Natural (FPN) on 21 February 2024. They were hired under a one-year fixed-term contract, with the possibility of renewal. The IRM reviewed project documentation that indicates that the position was funded by GCF Project FP203. The complainant was hired following a competitive recruitment process and was subsequently directed to relocate to Bogota, where FPN offices were headquartered, as part of fulfilling their terms of employment.

The complainant alleges experiencing a gender pay gap as they discovered their salary was significantly lower than others in the team, despite sharing the same title and reportedly having greater experience and credentials, and that this gap was exacerbated by the cost of having to relocate to a new city.

Not long after joining the organization, the complainant states that their responsibilities significantly increased following a request by FPN to assist in finalizing and implementing the organization's newly approved Gender-Based Violence and Sexual Harassment Prevention and Response Protocol which IRM understands to be a component of grievance redress mechanisms

available under GCF Project FP203. The complainant describes a number of disagreements and tensions with FPN that arose out of this additional scope of work.

The complainant states they were a member of FPN's Gender-Based Violence and Sexual Harassment Prevention and Response Committee and became actively involved in the planning and implementation of the protocol The complainant outlines a number of alleged circumstances and events that transpired throughout the course of their work on gender-related issues at FPN, including holding previously approved GRM training sessions that were described as having 'generated tension' and were perceived as confrontational. The complainant alleges that following this incident the complainant was informed that all remaining training sessions would be cancelled as they were reportedly 'disrupting the organization's work environment.'

Further, the complainant alleges a survey they conducted surfaced 8 cases of alleged sexual harassment at FPN and formally recommended trainings and actions to be undertaken as a preventative measure. Secondly, they recommended activation of the Gender-Based Violence and Sexual Harassment Prevention and Response Committee to formally process reported cases. Both recommended actions led to disagreements within FPN regarding whether and how to process these cases.

The complainant alleges to have experienced a tense situation at work following these events, including unauthorized access to their computer by unknown accounts, potentially exposing the confidential information related to the 8 complaints, theft of equipment from their workstation, being locked out of their account without prior notice, and being informed that their computer was being reformatted and they could not be granted access while this process was ongoing.

In January 2025, the complainant reported receiving a communication on the non-renewal of their contract. The complainant believes that the action to not renew their contract was an act of retaliation for the work that they carried out as part of implementing the Protocol for the organization and subsequent incidents detailed above.

Adverse impacts:

As a result of the progression of alleged events and circumstances described above, the complainant alleges impacts to their physical and mental health as a result of the tensions they experienced in the workplace and the perceived inability to perform their role in full as the designated Gender Specialist and grievance redress mechanism focal point for receiving and processing cases related to Sexual Exploitation, Abuse and Harassment. The complainant alleges that they experienced an increasingly hostile work environment and believes their contract was subsequently not renewed as a direct act of retaliation for their work on the Protocol and activities pertaining to processing complaints as called for under the Protocol. The complainant reports being unemployed since the non-renewal of the contract and has alleged that they have been prevented from obtaining employment in other similar roles as a result of actions by unspecified parties who may have shared unfavorable information about their professional record at FPN with future employers. The complainant alleges that their professional reputation has been greatly affected, limiting their ability to seek employment within their narrow and specific skillset.

Relevant Operational Policies and Procedures

At this early stage the IRM has identified the following GCF operational policies and procedures as potentially relevant in the context of an investigation, if needed, into possible

To this end, the IRM has compiled an indicative list of policies that may be applicable. The IRM has chosen to include these sections because their addition would afford the Secretariat a fuller scope of issues to consider in its response. It is not meant to list policies it knows will be addressed in the case.

1. The GCF's Interim Environmental and Social Safeguards [Performance standards (PS) of the International Finance Corporation] (Decision B.07/02, paragraph (c) and Annex III)
    a. Performance Standard 1 ensures that an effective grievance mechanism be provided and be properly communicated to stakeholders (Para. 25, 34-36).
    b. PS 1 requires the client to have the organizational capacity and competency to ensure a functional Environmental and Social Management System, anchored by the capacity to properly identify risk and impacts (Para 7, 17-18).
    c. Performance Standard 2 ensures that a workplace grievance mechanism be provided to all workers, including contract workers (Para 20, 24-26).
    d. PS 2 promotes non-discrimination and equal opportunity with regard to all aspects of employment (Para 15).
    e. PS 2 requires the client to take measures to prevent and address harassment, intimidation, and/or exploitation, especially to women (Para 15).

2. The GCF's Revised Environmental and Social Policy (Decision B.BM-2021/18)
    a. Under the guiding principle of 'Equality and non-discrimination,' the ESP states that "*all activities financed by GCF will require that, where they are unavoidable, adverse impacts do not fall disproportionately on women and girls, persons in vulnerable positions and situations and marginalised groups, and individuals that are affected or potentially affected by GCF-financed activities, and avoid prejudice and discrimination in providing access to development resources and benefits.*" (Para 8e);
    b. GCF requires a gender-sensitive approach contributes to gender equality and inclusiveness (Para 8j).
    c. *GCF has zero tolerance for all forms of SEAH in GCF-financed activities* (Para 8k).
    d. *All activities financed by GCF will promote decent work, fair treatment, non-discrimination and equal opportunity for workers, free of Sexual Exploitation, Sexual Abuse and Sexual Harassment and guided by the core labour standards of the International Labour Organization* (Para 8p).
    e. GCF requires that "*during the design and implementation of the activities and that effective grievance redress mechanisms to receive complaints and feedback are established and function in a collaborative manner and in a way that is complementary to GCF Independent Redress Mechanism, and requiring that any gaps or weaknesses be addressed*" (Para 12b and Para.76-81).
    f. The ESP ensures that in relation to SEAH-specific complaints, "*grievance redress mechanisms need to be survivor-centered and gender-responsive*" (Para 12c and Para 81).
    g. *GCF will require the accredited entities to undertake all necessary measures to ensure that activities financed by the GCF are developed and implemented in such a manner that aligns with the SEAH provisions of this policy (or similar requirements employed by the Accredited Entities that are equivalent to those of the GCF in all material respects)* (Para 19);
    h. *The accredited entities will put in place an effective environmental and social management system to assess the environmental and social risks and impacts associated with the activities and the means to subsequently manage these effectively and equitably* (Para 23).

3. The GCF's Monitoring and Accountability Framework for Accredited Entities (Decision B.11/10)
    a. *The GCF requires risk related incidents and performance to be reported in the APR, including updates on the indicators and a report on ESS as well as gender, consistent with the GCF Environmental and Social Management System.*

4. The GCF's Gender Policy (Decision B.24/12)

The GCF seeks to *"(a) enhance gender equality within its governing structure and day-to-day operations; and (b) Promote the goals of gender equality and women's empowerment through its decisions on the allocation of funds, operations and overall impact as outlined in the Gender Action Plan."* (Para 8).
GCF requires that women and men be provided with equal opportunity to take an active part in stakeholder consultations and decision-making during project preparation, implementation and evaluation (Para. 20).
GCF will ensure that the design and implementation of GCF-financed activities are informed by the results of the gender assessments undertaken by the AE during the preparation of the activities (Para 25d).
GCF will require that annual performance reports submitted by AEs on GCF-funded activities include progress made in implementing project-level gender action plans (Para 25e).
At the project level, the AEs will be responsible for meeting the principles and requirements of the Gender Policy and supporting the implementation of the project-level gender action plan as it relates to the GCF-approved activity. (Para 27)
GCF will require that AEs take the necessary measures to ensure periodic updates on the gender assessments and notify GCF when there are major changes in the design and execution of projects, or other circumstances that may affect the implementation of the gender action plan. AEs will also notify GCF of any changes in the project-level gender action plan; and *GCF will require AEs to monitor and report on the progress made in implementing the project-level gender action plan* (Para 30c and 30d).
At the project/portfolio level, the GCF requires funded activities to address and reduce gender inequality, deepen stakeholder engagement and deliver better accountability to both men and women to generate sustainable livelihood opportunities, health and well-being, and resilience against climate-induced shocks and risks (Para 12b).

5. The GCF's Revised Policy on the Prevention of Sexual Abuse, Exploitation and Harassment (Decision B.BM-2021/08)

GCF has zero tolerance for all forms of Sexual Exploitation, Sexual Abuse and Sexual Harassment (SEAH) in Fund related activities.
Reports of actual or suspected SEAH should be made to the relevant authority designated for receiving the relevant report, as set out in the GCF Policy on the Protection of Whistleblowers and Witnesses and shall be dealt with in accordance with that Policy (Para 21).

6. Action Plan for Addressing Sexual Exploitation, Sexual Abuse, and Sexual Harassment (March 2022)

    a. *The GCF, when reviewing and approving proposals, will require the AEs to undertake all necessary measures to ensure that activities financed by the GCF are developed and implemented in a manner that aligns with the SEAH provisions of the revised ESP (or similar requirements employed by the AEs that are equivalent to those of the GCF in all material respects).* (Para 20)
    b. GCF will require the AEs to identify and reflect SEAH risks in relevant safeguards instruments, and include measures to enhance gender equality and to prevent, address and eliminate SEAH in relevant projects and programs. GCF will require AE's to implement, monitor and improve measures to mitigate and manage such risks. (Para 21a)
    c. GCF will require AEs to establish and operate accessible and inclusive survivor centered and gender responsive GRMs, with procedures such as confidential reporting and ethical documenting of such cases and provision of timely services and redress to survivors (21b)
    d. *The Secretariat will carry out monitoring, review and reporting in relation to the environmental and social performance (including SEAH) of GCF-financed activities, as may be required pursuant to the monitoring and accountability framework, ESS standards, and the revised ESP* (4.4.3 a-g)
    e. *GCF requires AEs to ensure that the institutional level and project/activity-specific GRMs be established and operated by the AEs and/or EEs, and that the GRMs effectively address complaints of SEAH in a survivor-centred and gender-responsive manner in addition to other environmental and social impacts of the GCF-financed activities.* (4.4.4 a-d)

7. And potentially other policies that are determined to be relevant throughout the course of the compliance review

Request for Response

In accordance with paragraph 52 of the IRM's Board approved PGs, the GCF Secretariat, in consultation with the relevant AE (WWF) and EE (FPN), as appropriate, is requested to submit a response, within twenty-one days from the date of this letter (i.e. on or before 2 September 2025). In providing the response, paragraph 52 of the PGs state that the Secretariat should provide information:

(a) related to the factual statements and allegations in the complaint;
(b) about the steps taken by the GCF Secretariat, Accredited Entity and/or the Executing Entities to ensure compliance with applicable GCF operational policies and procedures or address the alleged circumstances, including those identified by the complainant or IRM; and
(c) about remedial actions, if any, that the GCF Secretariat, Accredited Entity and/or the Executing Entities may have taken or intends to take to ensure compliance with such policies or procedures or address the alleged circumstances, as appropriate.

Please note that the IRM will also be writing to the Accredited Entity (WWF) and Executing Entity (FPN) and National Designated Authority (NDA) of Colombia informing them of the complaint and letting them know that the Secretariat has been requested to submit a response, and that they may liaise with the Secretariat regarding the inclusion of their views and responses, if any, in the Secretariat's response. Please note that this step of writing to the

Accredited Entity, Executing Entity and the NDA is not required under the Board approved PGs of the IRM, but is set out in the Supporting Operating Procedures of the IRM to facilitate better transparency and fairness in the IRM's proceedings.

Compliance Appraisal

On the receipt of the Secretariat response, and within twenty-one (21) days thereof, the IRM will carry out a compliance appraisal to consider whether there is *prima facie* evidence that the complainant has been affected or may be affected by adverse impacts through non-compliance of the GCF funded project or programme with GCF operational policies and procedures, and prepare and publish a compliance appraisal report.

The term 'prima facie evidence' is not intended to be applied in the same manner as in legal proceedings. The IRM applies the ordinary meaning of the term 'prima facie'; that is, 'on its face', or 'at first impression'. The IRM does not expect that relevant facts be proved conclusively at this stage and will make its determinations based on the evidence at hand.

Parties are reminded that the compliance process is an inquisitorial one led by the IRM, not an adversarial one between parties or between the IRM and others. The IRM notes that during the appraisal stage parties are not yet afforded a full opportunity to present their perspectives and evidence or contradict evidence or allegations made by others.

Please refer to paragraphs 50-70 of the IRM's PGs for further information on the compliance review process. If you have additional queries, please do not hesitate to contact the IRM directly.

Signed,

Paul Goodwin
Compliance and Policy Lead
Independent Redress Mechanism

Approved By:

Sonja Derkum
Head of Unit
Independent Redress Mechanism
Green Climate Fund

Annex IV. FP203, Heritage Colombia: Project Timeline and Key Milestones Relevant to the Compliance Investigation

HECO Project — Key Events Timeline

GCF-funded FP203 / WWF-US / FPN Colombia | 2015 – 2026

Date	Event Description
Dec. 2015	HECO initiative is launched by Colombia's Ministry of Environment and Sustainable Development, Colombia's National Parks Agency, WWF and project partners
Nov. 2017	WWF-US signs 1st GCF Accreditation Master Agreement (AMA)
Oct. 2019	FP203 HECO Concept submitted to GCF — ESDD begins
20-23 Jan. 2020	FP203 HECO Proposal Design Launch Workshop – attended by WWF-US, WWF-Colombia, FPN, and government stakeholders
Aug. 2021	First funding proposal submitted to GCF
Apr. 2022	WWF-US publishes Guidance on GBV/SEAH
Jun. 2022	Revised HECO FP (draft v7) incorporates WWF SEAH Guidance; 2 safeguard specialists added
Oct. 2022	WWF-US is reaccredited
Dec. 2022	Amended and restated AMA is signed
Mar. 2023	GCF approves HECO project at B.35
Mar. 2024	HECO Project Inception meeting — Complainant joins FPN
Jul. 2024	GBV/SEAH Protocol approved by FPN Steering Committee
14 Jun. 2024	FPN GWG (GBV/SEAH Prevention and Response Committee) established
Aug. 2024	GBV/SEAH Protocol Socialization survey sent to all FPN employees
26-29 Aug. 2024	Protocol Socialization Sessions 1 & 2 conducted
2 Sep. 2 2024	Cancellation of remaining Protocol socialization sessions

4 Sep. 2024	FPN Director-level meeting on SEAH allegations from survey
10 Sep. 2024	Meeting between Complainant and FPN Senior Leadership on Protocol implementation
11 Sep. 2024	FPN GWG meeting — Decision not to investigate SEAH allegations or harassment of Complainant
7 Oct. 2024	Complainant submits formal report to FPN leadership and GWG requesting investigation
15 Oct. 2024	Complainant reports unauthorized computer access and theft of equipment
16 Oct. 2024	FPN IT Department responds to IT security issues
22 Oct. 2024	FPN GWG responds to Complainant — decides not to investigate complaint
Oct.–Jan. 2025	Complainant shifts focus to HECO gender responsibilities
20 Jan. 2025	Complainant recalled from leave to support HECO APR; receives notice of contract non-renewal
19 Feb. 2025	Complainant submits complaint to WWF-US Independent Integrity Unit
20 Feb. 2025	Complainant contract officially not renewed
12-17 Mar. 2025	1st FP203 Supervision mission by WWF-US
17 Mar. 2025	WWF-US GRM initiates investigation of complaint
7 May 2025	IRM receives complaint
1 Jun. 2025	WWF-US submits 1st Annual Performance Report (APR)
6 Jun. 2025	IRM determines complaint is eligible
13 Jun. 2025	FPN posts new advertisement for HECO Gender Specialist
2 Oct. 2025	The Secretariat responds to IRM grievance compliance referral; requests additional information from WWF-US
22 Oct. 2025	IRM Complaint Appraisal Report published
1 Nov. 2025	IRM Compliance investigation begins
Mar. 2026	Three original HECO team members remain at FPN

Annex V. Colombian Labour Law Legal Analysis and Opinion

The legal analysis is included in full below.

[redacted]

June 18, 2026

[redacted]

Paul Goodwin
Independent Redress Mechanism of the Green Climate Fund
pgoodwin@gcfund.org

Ref. Legal Opinion — Case C0015-Colombia

Dear Sirs,

This Legal Opinion has been prepared by [redacted] (the "Firm") at the request of the **Independent Redress Mechanism** (the "IRM") of the **Green Climate Fund** (the "GCF") in connection with the employment relationship between [redacted] (the "Claimant") and **Fundación Patrimonio Natural Fondo para la Biodiversidad y Áreas Protegidas** (the "Executing Entity"), arising from the Claimant's performance as Gender Specialist of the **Project FP203 Heritage Colombia ("HECO")** and specifically regarding: (i) the adequacy and proper functioning of the Executing Entity's internal grievance redress mechanisms in response to multiple reports of workplace harassment received by the Claimant in the exercise of [redacted] duties; and (ii) whether the non-renewal of the Claimant's fixed-term employment contract on February 20, 2025 constitutes a retaliatory measure under Applicable Colombian Law, taken as a direct consequence of the Claimant's reporting of these matters.

I. DOCUMENTS EXAMINED AND SEARCHES

In rendering this opinion, we have examined and relied upon the Examined Documents (as defined below) and searches set out in Section 3.1 and Section 3.2 below, respectively, and such other documents as we have deemed necessary as a basis for the opinions hereinafter expressed.

[redacted]

[redacted]

1.1. Documents examined

a) Procedures and Guidelines of the Independent Redress Mechanism, dated July 13, 2021[1]
b) Grievances and Complaints - Initial Steps Report, dated August 18, 2025[2]
c) Compliance Appraisal Report, dated October 24, 2025[3]
d) Complaint Letter to GCF/WWF US — Case C0015, dated February 19, 2025
e) Formal Response to the GCF Independent Redress Mechanism — Case CE-PNF-2025-008 (Radicado No. CE-PNF-2025-008), dated August 1, 2025
f) Ordinary Labour Lawsuit— English and Spanish version, dated 2025
g) Protocol for the Prevention and Care of Gender-Based Violence and Sexual Harassment, dated July 8, 2024.[4]
h) Salary Benchmark Report — Compensation Analysis for the Gender Specialist Position, HECO Program, prepared by [redacted], dated 2025
i) External Technical Concept — Information and Communications Technology, prepared by [redacted], dated November 10, 2025.
j) Legal Memorandum — Legal Analysis Regarding Hiring, Execution of the Employment Relationship, Termination of the Employment Contract, and Handling of Confidential Information in the Case of [redacted], prepared by [redacted], dated November 10, 2025.

1.2. Searches

For the purpose of giving our opinion, an online search was performed on April 28, 2026 on the official Colombian Rama Judicial Register in respect to each of the Active and Closed Judicial Proceedings involving [redacted].

II. SCOPE OF OPINION AND INVESTIGATION

2.1. Scope of Opinion

The opinion set forth below is limited to the laws of the Colombian Republic ("Colombia") as of the date hereof and we do not express any opinion herein concerning any other laws.

[1] procedures-and-guidelines-irm-final-july-2021_0.pdf
[2] initial-steps-report-c0015-colombia.pdf
[3] c-0015-col-compliance-appraisal-report.pdf
[4] Protocolo-de-Prevencion-y-Atencion-de-Violencias-Basadas-en-Genero-y-Acoso-Sexual-08-07-2024.pdf
[redacted]

[redacted]

[redacted]

The scope of this opinion is limited to those issues specifically considered herein, and no further or more expansive opinion is to be implied from any opinion expressed herein. Any variation or difference in the facts upon which this opinion is based might affect our opinion in an adverse manner and make them inaccurate.

2.2. Investigation

We have not assisted in the investigation or verification of the facts, nor have we investigated the truthfulness, accuracy, or reasonableness of any statements of opinion contained in the Examined Documents.

In rendering this opinion, we relied as to factual matters, to the extent we deem appropriate, upon the representations, warranties and agreements of the parties to the Examined Documents.

III. STATEMENT OF FACTS

3.1. The Claimant was engaged by the Executing Entity under a fixed-term employment contract with a term running from February 21, 2024 through February 20, 2025, to serve as Gender Specialist within the Herencia Colombia Program. The position was established in connection with the implementation of the program's Gender Action Plan and in alignment with the requirements and policies of the Green Climate Fund ("GCF"), including those related to gender considerations, prevention of sexual exploitation and abuse, and reporting mechanisms.

3.2. In the course of [redacted] functions, the Claimant participated in the development and implementation of an internal protocol for the prevention and attention of gender-based violence and sexual harassment. This protocol[6] was formally adopted and included, among other elements, designated reporting channels and the creation of a body responsible for the handling of complaints. The Claimant was assigned responsibilities related to the reception of information and the operation of such mechanisms.

3.3. The Executing Entity maintains that, in addition to the protocol, it had in place multiple internal mechanisms for the reception and processing of complaints, including formal reporting channels accessible to employees, as well as institutional committees and

[6] See: Protocolo-de-Prevencion-y-Atencion-de-Violencias-Basadas-en-Genero-y-Acoso-Sexual-08-07-2024.pdf

[redacted]

[redacted]

prevention activities aimed at addressing workplace conduct. According to the Entity, these mechanisms were aligned with applicable Colombian labor law and were accompanied by training, awareness, and prevention initiatives.

3.4. In July 2024, within the context of the implementation of the protocol, an institutional diagnostic exercise was conducted through an anonymous survey directed to employees. The results of this exercise identified multiple cases described as potential cases of sexual harassment within the organization. The Claimant asserts that, in addition to the information obtained through this diagnostic, [redacted] received further reports of alleged harassment through direct communications with employees and through interactions with Human Resources personnel.

3.5. The Claimant indicates that [redacted] communicated this information to the relevant internal bodies of the organization, including the Executive Board, and that [redacted] recommended activating the mechanism established for the handling of such cases. The Claimant further states that [redacted] escalated the matter to the Executive Director and later formalized through written submissions accompanied by supporting information.

3.6. The Executing Entity disputes this characterization and asserts that the survey conducted in July 2024 constituted a preventive and informational tool, rather than a formal complaint mechanism. According to the Entity, the information derived from the survey did not meet the requirements necessary to initiate a formal investigative process, and the Claimant did not submit complaints through the official channels designated for that purpose. On this basis, the Executing Entity maintains no formal complaints were received during the Claimant's employment that would have required activation of the corresponding procedures.

3.7. The parties also differ in their characterization of the work environment during the course of the employment relationship. The Claimant asserts that, following [redacted] communications regarding the reported situations, [redacted] experienced difficulties in the performance of [redacted] functions and a deterioration of the working environment. The Executing Entity, for its part, maintains that no formal complaints regarding workplace conditions were submitted during the Claimant's tenure and that the organization maintained a work environment consistent with its internal policies and applicable standards.

3.8. During the same period, the Claimant reported concerns regarding potential irregularities affecting [redacted] work equipment and access to information, including the possibility of unauthorized access. The Executing Entity denies the existence of any such irregularities,

[redacted]

[redacted]

indicating that no evidence of unauthorized access or malicious software was identified and that any technical issues were addressed through routine support processes. An external technical assessment subsequently concluded that there was no evidence of unauthorized remote access or compromise of information systems, and that the Entity's access controls were generally adequate, subject to certain recommendations for improvement.

3.9. On January 20, 2025, the Executing Entity notified the Claimant of its decision not to renew the employment contract upon its expiration on February 20, 2025. The Entity maintains that the termination was effected in accordance with the applicable provisions governing fixed-term contracts, including providing prior written notice within the legally required timeframe.

3.10. The Claimant contends that the decision not to renew the contract was linked to [redacted] actions in reporting and escalating the situations described above, and asserts that [redacted] performance during the term of the contract was satisfactory. It is further noted that, following the termination of the Claimant's employment, the position was subsequently reopened under substantially similar terms.

3.11. Following the termination of the employment relationship, the Claimant submitted a complaint before the GCF. In response, the Executing Entity provided a formal communication in which it reiterated its position that it had complied with applicable legal and institutional requirements, denied the existence of violations, and expressed its willingness to adopt measures to strengthen its internal processes if necessary.

IV. LEGAL ANALYSIS

This Legal Opinion addresses the following issues under applicable Colombian law:

(i) The adequacy and proper functioning of the Executing Entity's internal grievance redress mechanisms in response to multiple reports of workplace harassment received by the Claimant in the exercise of [redacted] duties; and

(ii) Whether the non-renewal of the Claimant's fixed-term employment contract on February 20, 2025 constitutes a retaliatory measure under Applicable Colombian Law, taken as a direct consequence of the Claimant's notification to the Executing Entity of said reports.

[redacted]

[redacted]

4.1. Adequacy and Proper Functioning of the Internal Grievance Mechanism

A. Issue

Whether the internal grievance redress mechanisms executed by the Executing Entity complied, in both design and operation, with the applicable Colombian legal framework governing workplace harassment, sexual harassment, and gender-based violence.

B. Applicable Legal Framework

The Colombian legal framework governing workplace harassment and gender-based violence is grounded in constitutional principles (human dignity, equality, and dignified work), as well as in international obligations, and statutory law, including:

Regulation	Scope
Law 1010 of 2006[7]	Establishes the legal framework governing workplace harassment in Colombia. Defines prohibited conduct (persistent actions intended to intimidate, degrade, or induce resignation), identifies protected parties, and establishes employer obligations to prevent, investigate, and remedy such conduct. An employer who fails to act is jointly and severally liable for damages caused to the victim (Article 10). Administrative sanctions range from two (2) to ten (10) statutory monthly minimum wages.
Law 1257 of 2008[8]	Establishes a comprehensive framework to prevent, sanction, and eradicate violence and discrimination against women. Although broader in scope than employment law, it is relevant in workplace contexts as it imposes duties on public and private actors to adopt measures ensuring a life free from violence, including gender-based violence that may manifest in professional environments.
Law 2365 of 2024[9]	Strengthens Colombia's regulatory framework on sexual harassment in the workplace. Specific statute on sexual harassment in the workplace and educational settings. Substantially expands definitions and reinforces employer obligations to implement

[7] Law 1010 of 2006 (Workplace Harassment)
[8] Law 1257 of 2008 (Violence Against Women)
[9] Law 2365 of 2024 (Workplace Harassment and Gender-Based Violence)

[redacted]

[redacted]

	effective prevention and reporting mechanisms. Article 7 extends protection to all persons in the labor context regardless of the nature of the engagement. Article 13 establishes express anti-retaliation guarantees for complainants and witnesses. Article 14 creates a six-month protective window following a complaint during which termination is presumed retaliatory and gives rise to a specific fine of one (1) to five thousand (5,000) daily statutory minimum wages.
Law 2466 of 2025[10]	As part of Colombia's broader labor reform, introduces enhanced obligations on employers to prevent and address violence, harassment, and discrimination in the workplace. Title II, Chapter III specifically focuses on articulating mandate requiring employers to guarantee actions of prevention and care, with protocols, committees, tools and mechanisms necessary, that recognize and address gender-based violence, violence against women and sexual harassment in the world of work in accordance with Law 1010 of 2006, Law 1257 of 2008, and Law 2365 of 2024. Applied here for contextual purposes; the merits are governed by the law in force at the time of the relevant conduct.
Res. 3461 of 202511 (Ministry of Labor)	Confirms that sexual harassment is not a conciliable conduct and accordingly falls outside the preventive and conciliatory purpose of the Workplace Coexistence Committee. The mere existence of the Workplace Coexistence Committee does not satisfy the employer's duty to provide an adequate channel for cases of sexual harassment or gender-based violence.
Circular 0076 of 2025[12] (Ministry of Labor)	Reiterates the employer's duty to adopt immediate protective actions upon awareness of facts potentially constituting harassment, regardless of the formality or anonymity of the report.

The foregoing statutory framework translates into four integrated categories of obligations, each carrying distinct legal consequences in the event of non-compliance:

[10] Law 2466 of 2025 (Labor Reform)
[11] Resolution 3461 of 2025 (Colombia Ministry of Labor)
[12] Ministry of Labor Circular No. 076 of 2025

[redacted]

[redacted]

i. **Prevention**: Amend internal policies to include harassment prevention mechanisms (Article 9 of Law 1010 of 2006); implement the Occupational Safety and Health Management System (SG-SST) with identification of psychosocial risk (Resolution 2646 of 2008); provide periodic training; ensure dissemination of reporting channels.

ii. **Procedural response upon awareness**: Channel the matter through the competent body, the Committee for the Prevention and Care of Sexual Harassment, or the Workplace Coexistence Committee for general harassment; open an internal procedure observing due process; adopt appropriate precautionary measures; document actions taken; issue a reasoned decision applying a gender perspective.

iii. **Reparation**: Law 2365 of 2024 introduces principles of integral reparation: restitution, compensation, satisfaction, rehabilitation, and guarantees of non-repetition. It also provides for administrative fines and a specific fine of one (1) to five thousand (5,000) daily statutory minimum wages in retaliatory dismissal cases.

iv. **The duty to act and the irrelevance of anonymity**: The employer's duty to act is triggered as soon as it becomes aware, formally or informally, through any representative with decision-making authority, of facts that may reasonably constitute sexual harassment or gender-based violence. The Constitutional Court has consistently held[13] that the formality or anonymity of the grievance is not a precondition for activating the duty of protection.

C. Analysis

a) Standard of Compliance

Under Colombian law, employer compliance with the obligations established under the applicable statutory framework is assessed not on the formal existence of grievance mechanisms, but on their effective operation in response to specific risk indicators. The duty to act is triggered as soon as facts reasonably suggesting any type of harassment or violence reach the Committee for the Prevention and Care of Sexual Harassment or the Workplace Coexistence Committee for general harassment.

[13] Constitutional Court of Colombia, Judgment No. T-878 of 2014;
Constitutional Court of Colombia, Judgment No. Judgment No. T-239 of 2018; and
Constitutional Court of Colombia, Judgment No. Judgment No. T-141 of 2024

[redacted]

[redacted]

b) Competence of the Committee

Colombian law does not prescribe a rigid organizational composition for the body designated by the employer to address gender-based violence and sexual harassment. Resolution 3461 of 2025 of the Ministry of Labor provides that, in matters of sexual harassment and gender-based violence, "the senior management of the company or the head of human talent must establish the procedure for receiving complaints of alleged sexual harassment or gender-based violence, together with the measures of attention, prevention, and protection." Law 2365 of 2024, in turn, requires the employer to adopt protocols and pathways for attention but leaves the institutional design to the employer, subject to the binding principles and victim guarantees set out in the statute.

Within that framework, Article 3 of Law 2365 of 2024 establishes four governing principles for any procedure involving gender-based violence or sexual harassment: due process, impartiality, confidentiality, and the prohibition of revictimization. Article 5 consolidates corresponding victim rights, including intimacy, confidentiality, and non-revictimization. To operate consistently with those principles, a designated body is reasonably expected to satisfy three criteria: (i) its members must receive procedural training in confidentiality, due process, victim protection, and the dynamic burden of proof under Law 2365 of 2024; (ii) it must demonstrate capacity to identify and manage conflicts of interest; and (iii) it must coordinate effectively with external resources, including timely access to the emotional and psychological support available to victims through the Occupational Risk Administrators (ARL) under Article 13 of the same law.

Beyond the mandatory requirements of Law 2365 of 2024, specialized practice in gender-based violence and sexual harassment has identified additional structural criteria, such as the participation of senior decision-making personnel and access to interdisciplinary expertise (legal and psychosocial), that contribute to the effectiveness, victim-centered orientation, and legitimacy of the response. These structural criteria do not constitute mandatory requirements under Law 2365 of 2024, but a court would be expected to weigh them when assessing the effectiveness of the institutional response in a concrete case.

c) Application to the Facts

Under Colombian law, a court would be expected to find that the information derived from the July 2024 institutional diagnostic exercise, together with the subsequent communications referenced by the Claimant, was sufficient to trigger the duty of preliminary assessment established under Law 2365 of 2024 and Circular 0076 of 2025.

[redacted]

[redacted]

The anticipated legal outcome is that this threshold was met at the moment the information reached the Executive Director and the Executive Board of the Executing Entity, both of whom constitute individuals with decision-making authority.

A threshold question bearing directly on the scope of that duty is whether the survey results may properly be characterized as "aggregated data" in the legal sense. Under Law 1581 of 2012 and Decree 1377 of 2013, data qualifies as anonymous or dissociated — and therefore falls outside the personal data protection regime — only where it does not permit identification of the data subject. The record establishes that the July 2024 diagnostic exercise identified multiple cases described as potential cases of sexual harassment, with specific alleged perpetrators identified in connection with each. Data of that nature, linking specific alleged conduct to identifiable individuals, does not qualify as legally aggregated within the meaning of Law 1581 of 2012. Accordingly, a court would be expected to find that the Executing Entity's characterization of the survey results as merely preventive, anonymous, and non-actionable is not legally sustainable, and that the information generated an obligation to activate the specialized body designated under the institutional Protocol for precisely these circumstances.

The record further establishes that the Executing Entity did activate, under Chapter 11 of its institutional Protocol, the specialized body designated to address gender-based violence and sexual harassment — the Mesa de Prevención y Atención de Violencias Basadas en Género y Acoso Sexual (the "Mesa de Género") — composed of the [redacted] and the Gender Specialist. From a structural perspective, the existence of this mechanism, together with the Executing Entity's broader internal compliance framework, appears consistent with the employer's formal obligations under applicable Colombian law.

The dispositive question, however, is not whether the Mesa de Género was constituted, but whether it was effectively put into operation in conformity with the binding procedural principles and victim guarantees established under Law 2365 of 2024. Under Article 3 of that statute, any procedure on gender-based violence and sexual harassment must be governed by due process, impartiality, confidentiality, and the prohibition of revictimization. A court would be expected to find that the Executing Entity failed to meet that standard in three distinct and independent respects: (i) the absence of a documented convening of the Mesa de Género under the binding principles of Article 3, including documented safeguards against conflicts of interest arising from the Claimant's dual institutional role; (ii) the absence of any precautionary measures proportionate to the

[redacted]

[redacted]

information received; and (iii) the absence of a formal internal assessment or reasoned determination.

The absence of formal complaints submitted through designated channels does not alter this finding. The duty to act is triggered upon awareness of facts reasonably suggesting harassment or gender-based violence, regardless of the formality or channel through which the information was received. The nature and extent of the substantive response required may vary depending on the specificity and source of the information, but the duty of documented preliminary assessment is not similarly variable.

In addition, while the Executing Entity refers to the role of the Workplace Coexistence Committee as part of its compliance framework, Resolution 3461 of 2025 of the Ministry of Labor expressly confirms that sexual harassment is not a conciliable conduct and accordingly falls outside the preventive and conciliatory scope of that body. A court would be expected to find that channeling matters to, or relying on, that body as the designated response mechanism for sexual harassment constitutes a structural failure of the compliance framework, independent of whether the Committee was formally activated.

The Executing Entity's own institutional Protocol expressly contemplates acting upon anonymous or informal reports. This generates a dual basis for non-compliance. The first is statutory: Law 2365 of 2024 and Circular 0076 of 2025 require action upon awareness regardless of the formality of the report. The second is contractual: the Protocol reflects a formal undertaking the Executing Entity itself designed and adopted. An employer cannot credibly invoke procedural gaps as a defense when those gaps contradict the protections it voluntarily established. That principle applies with particular force here, where the Protocol was created precisely to address the type of information the Executing Entity received.

Finally, the characterization of the Claimant's escalation as the performance of assigned institutional functions does not alter the foregoing analysis. The grievance mechanism findings rest on the Executing Entity's independent obligations under Law 2365 of 2024 and its own Protocol, irrespective of the Claimant's professional role. The implications of that characterization for the protected activity analysis under Article 14 of Law 2365 of 2024 are addressed in the retaliation section below.

d) Potential Defense Arguments of the Executing Entity

Should a formal defense be presented in respect of the grievance mechanism claim, the Executing Entity could structure its position around the following arguments:

[redacted]

[redacted]

(i) Activation of the specialized body — the Mesa de Género. The Executing Entity would argue that, under Chapter 11 of its institutional Protocol, it did activate the specialized body designated to address gender-based violence and sexual harassment matters — the Mesa de Género — composed of [redacted], and the Gender Specialist. The Entity would contend that this composition reflects multi-disciplinary representation — combining legal, human resources, internal control, and gender expertise — and that it meets several of the competency criteria typically required for a specialized body. The Entity may further argue that the absence of a psychologist or external mental-health professional should be assessed against the proportionality and effectiveness of the response in concrete terms, rather than as a per se disqualifying defect.

(ii) Preventive and informational nature of the July 2024 diagnostic. The Executing Entity would argue that the July 2024 institutional diagnostic exercise was, by design, an anonymous preventive and informational instrument rather than a formal complaint mechanism. The Entity would contend that the absence of identifiable complainants and individualized testimony meant that the information did not meet the threshold for activating individualized investigative procedures, and that the Entity legitimately used the results to inform its broader prevention strategy, including awareness-raising activities and training, consistent with its Protocol.

(iii) Absence of formal complaints through designated channels. The Executing Entity would argue that no formal complaint by the Claimant or by any other employee was submitted through the designated channels of the Protocol, through the institutional grievance mailbox, or through the Workplace Coexistence Committee during the relevant period. The Entity would contend that, under Article 9 of Law 1010 of 2006 and the Protocol's own procedural provisions, the formal investigative pathway is triggered by the receipt of a complaint, and that the institutional response — operating through prevention activities and through the Mesa de Género — was proportionate to the nature of the information actually received.

(iv) Characterization of the Claimant's escalation as part of [redacted] assigned functions. The Executing Entity may argue that the Claimant, in [redacted] dual role as Gender Specialist and as a member of the Mesa de Género, had institutional responsibility for receiving and processing reports of gender-based violence and sexual harassment. The Entity would contend that the escalation of the diagnostic findings to senior management constituted the ordinary performance of [redacted] assigned functions, and that this characterization precludes a finding of protected activity for purposes of Article 14 of Law 2365 of 2024,

[redacted]

[redacted]

as the conduct would not constitute a voluntary act of reporting or support beyond the scope of the Claimant's assigned institutional responsibilities.

D. Conclusion

While the Executing Entity appears to have complied with its obligation to establish formal grievance mechanisms, it is reasonably likely that a Colombian court or regulatory authority would find a failure of effective operational compliance. In particular, the absence of evidence that the Mesa de Género was effectively put into operation under the binding principles of Article 3 of Law 2365 of 2024, including documented safeguards against conflicts of interest, conducted a documented internal assessment, or adopted precautionary measures in response to the reported situations, under the standard established by Law 2365 of 2024, would be expected to constitute non-compliance with the employer's duty of documented response.

Three categories of legal consequences would be anticipated. First, the Executing Entity would be subject to the specific administrative fine of one (1) to five thousand (5,000) daily statutory minimum wages established under Article 14 of Law 2365 of 2024. Second, the integral reparation regime under that statute would apply, requiring restitution, compensation, satisfaction, rehabilitation, and guarantees of non-repetition — obligations that, in their material dimension, encompass both patrimonial and moral damages. Third, the procedural framework introduced by Law 2365 of 2024 into the Labor Procedural Code (*Código de Procedimiento del Trabajo y de la Seguridad Social,*) would govern the proceeding. That framework requires the judge to apply a gender perspective, establishes a dynamic burden of proof in favor of the affected employee, and prohibits revictimizing evidentiary practices.

4.2. Non-Renewal of the Fixed-Term Contract as a Potential Retaliatory Measure

A. Issue

Whether the non-renewal decision constitutes, or could reasonably be characterized as, a retaliatory measure under Colombian law, linked to the Claimant's prior actions in reporting and escalating information concerning alleged workplace harassment and gender-based violence.

B. Applicable Legal Framework

Under the applicable framework, a fixed-term employment contract may validly terminate upon expiration of the agreed term, provided that the employer gives written notice of non-

[redacted]

[redacted]

renewal at least thirty (30) days in advance (Article 46 of the Substantive Labor Code). Where such notice is properly given, the expiration of the term constitutes a lawful ground for termination under Article 61 of the same Code[14].

Compliance with these formal requirements, however, does not preclude further legal scrutiny. A non-renewal decision may still be challenged where the evidence suggests that the contractual mechanism was used to conceal an unlawful motive, including retaliation.

In that regard, the relevant legal constraints include the prohibition of workplace harassment and retaliatory conduct under Law 1010 of 2006, as well as the constitutional protections of dignity, equality, and due process. These are complemented by the duty of contractual good faith under Article 55 of the Substantive Labor Code, which requires that the employment relationship be executed consistently and without abuse of rights.

In addition, Law 2365 of 2024, in force at the time of the non-renewal decision, further strengthens the legal framework governing harassment and expressly reinforced protections against retaliation. To the extent applicable to the Claimant's allegations and timing, its provisions are relevant to the analysis.

C. Analysis

Under Colombian law, when a claimant alleges retaliation in connection with workplace harassment or gender-based violence, courts typically assess the claim through a structured analysis that examines: (i) whether the claimant engaged in protected activity; (ii) whether the employer adopted an adverse action; and (iii) whether there is a causal connection between the two. This framework has been developed primarily through Constitutional Court jurisprudence in cases involving alleged retaliation and reinforced protection scenarios.

Accordingly, the following analysis focuses on whether the available evidence could support a finding of causation under this standard.

a) Protected Activity

Under Colombian law, protected activity is not limited to the filing of formal complaints. It may also include conduct aimed at reporting, channeling, or facilitating the handling of

[14] This provision was subsequently amended by Law 2466 of 2025. However, given that the Claimant's employment ended on February 20, 2025, the analysis is governed by the legal framework in force at that time. Accordingly, the amendments introduced by Law 2466 of 2025 do not apply to the present analysis.

[redacted]

[redacted]

potential workplace harassment or gender-based violence, particularly where such conduct contributes to activating internal protection mechanisms.

In *Decision T-141 of 2024,*[15] the Constitutional Court examined retaliation in the context of workplace harassment and held that the scope of protection extends not only direct victims but also those who support or intervene in situations of gender-based violence. The Court identified the risk of "Second-order Violence," defined as adverse consequences arising from such involvement, and confirmed that such individuals fall within the same protective legal framework.

The Court further emphasized that, in these contexts, the formal classification of the termination mechanism is not determinative. Even where a contract ends on a legally recognized ground, such as the expiration of a fixed term, the decision may still be subject to scrutiny where there are indicators of a connection to protected activity.

Applying this standard, a Colombian court would be expected to find that the Claimant's conduct as protected. [redacted] role as the designated recipient of grievances under the institutional protocol, combined with [redacted] active escalation of information through formal channels to senior decision-makers, falls within the expanded concept of protected conduct established in *Decision T-141 of 2024*. The anticipated legal outcome is that active escalation of sensitive matters beyond the scope of passive receipt constitutes protected activity for purposes of the retaliation analysis, regardless of whether the underlying information originated through formal complaints.

The Executing Entity may contend that part of the underlying information originated from sources that it characterizes as anonymous or aggregated sources, and the Claimant's involvement fell within [redacted] assigned professional responsibilities. As established above, the survey data identified specific alleged situations and perpetrators; accordingly, a court would be expected to find that the "aggregated" characterization does not hold in the legal sense. Further, under *Decision T-141 of 2024*, the fact that conduct falls within an employee's assigned duties does not, in itself, preclude a finding of protected activity where the conduct involved active escalation of matters related to harassment or gender-based violence to the highest levels of the organization.

In light of the available information and the applicable jurisprudence, it is reasonably likely that a court would characterize the Claimant's conduct as protected activity. This conclusion is reinforced by the fact that the Claimant did not merely receive information, but actively escalated it through formal channels, and that the Constitutional Court has

[15] Constitutional Court of Colombia, Judgment T-141 of 2024.

[redacted]

[redacted]

adopted an expansive approach to protection in cases involving gender-based violence and second-order retaliation.

b) Causation

The causation analysis under Colombian law, particularly in retaliation cases, starts from a fundamental premise: direct evidence is exceptional. Accordingly, the connection between the protected activity (i.e., the complaint or report) and the employer's adverse decision (i.e., the non-renewal of the contract) is established through a holistic assessment of circumstantial evidence ("indicators")[16].

The Constitutional Court has developed a structured approach to these cases, recognizing that a presumption of unconstitutional dismissal may arise where the surrounding circumstances suggest a potential violation of fundamental rights. This approach goes beyond formal compliance with statutory rules and requires a two-step analysis:

1. **Factual Phase:** The initial inquiry focuses on whether a causal link exists between the termination and the protected activity. At this stage, the employee bears the burden of presenting indicators suggesting a retaliatory or discriminatory motive. If sufficient indicators are established, a presumption is triggered, shifting the burden of proof to the Employer to demonstrate that the decision was based on objective and legitimate reasons. [17]

2. **Evaluative Phase:** The second step assesses whether the Executing Entity's conduct exceeded the bounds of its contractual autonomy and resulted in a disproportionate restriction of the Claimant's fundamental rights, particularly the right to equality.

In *Decision T-266 of 2024*, the Constitutional Court applied this framework and concluded that, even in the absence of conclusive evidence of workplace harassment, the available indicators were sufficient to presume that the termination was the result of a discriminatory context. The Court emphasized that the employer had been unwilling to provide a diligent response to the claimant's complaint, and that this reluctance was itself indicative of retaliatory motive[18].

[16] Constitutional Court of Colombia, Judgment T-141 of 2024, at 151
[17] Constitutional Court of Colombia, Judgment SU-067 of 2023, at 158–162
[18] Constitutional Court of Colombia, Judgment T-266 of 2024

[redacted]

[redacted]

Against this backdrop, the present analysis focuses on whether the following elements, when assessed holistically, constitute sufficient indicators to support a reasonable inference that the Executing Entity's decision not to renew the Claimant's contract was retaliatory:

i. Temporal proximity

The Claimant's protected activity took place between September 4 and October 7, 2024, while the Executing Entity communicated the non-renewal decision on January 20, 2025. This interval, approximately three to four months, falls squarely within the six-month statutory protection period established under Article 14 of Law 2365 of 2024. A convergent six-month protective window is also recognized under Article 11 of Law 1010 of 2006.

Under Article 14 of Law 2365 of 2024, a termination occurring within that period is presumed to constitute retaliation and is treated as entirely without legal effect. This is not merely a relevant indicator: it is a statutory presumption that directly activates the reversal of the burden of proof, requiring the Executing Entity to demonstrate affirmatively that the non-renewal was based on objective grounds entirely unrelated to the protected activity.

While courts have traditionally examined temporal proximity as one indicator within a broader holistic causation analysis,[19] Law 2365 of 2024 elevated it to a distinct legal mechanism: where, as here, the termination falls within the statutory protection window, the presumption operates independently of any other circumstantial evidence.

In this case, the statutory presumption under Article 14 of Law 2365 of 2024 operates independently of that analysis: given the interval between the protected activity and the non-renewal falls within the protective window, the presumption of retaliation is triggered as a matter of law, and temporal proximity functions here not as a supplementary indicator but as the primary legal basis for burden-shifting.

ii. Changes in treatment following the protected activity

Following [redacted] escalation of the harassment reports, the Claimant experienced a series of adverse changes in [redacted] working conditions: [redacted] was excluded from

[19] Decision T-141 of 2024

[redacted]

[redacted]

institutional processes, [redacted] training activities were cancelled, and [redacted] access to work tools was restricted. The Executing Entity has not produced any documented operational explanation for these changes in the record reviewed.

Under Colombian law, the causation analysis in retaliation cases is not limited to the formal justification for termination. Consistent with the framework applied in *Decision T-141 of 2024*, courts assess the full arc of the employment relationship following the protected activity — including any shift in the employer's treatment of the employee — to determine whether the conduct reflects a reaction to the protected activity rather than a legitimate exercise of management authority.

A court would be expected to find that the changes described above constitute indicators of deterioration in the employment relationship causally connected to the Claimant's protected activity. The absence of any documented operational justification for those changes strengthens that finding and, when assessed together with the other elements of the causation analysis, supports a reasonable inference of retaliatory motive.

iii. Continuity of the role and objective justification

Another relevant consideration is whether the Executing Entity's decision is consistent with the ongoing organizational need for the role.

The record indicates that the Claimant continued to perform critical functions through the end of [redacted] contract, including the delivery of a key program output in January 2025, and that the position was reopened in June 2025 under substantially similar conditions.

In retaliation contexts, Colombian courts have consistently held that the expiration of a fixed-term contract, while a valid legal basis for termination, does not automatically constitute an objective justification for non-renewal. Both the Constitutional Court and the Supreme Court have emphasized that the expiration of a fixed term does not occur in isolation but is influenced by the employer's unilateral decision-making authority[20].

Accordingly, in order to rebut a presumption of retaliation, the Executing Entity would need to demonstrate that the non-renewal was based on objective factors, such as the actual cessation of the underlying activities or functions.

[20] Constitutional Court of Colombia, Judgment T-141 of 2024

[redacted]

[redacted]

In this case, a court would be expected to find that the reopening of the position in June 2025 under substantially similar conditions directly undermines any justification premised on the cessation of organizational need.

iv. Consistency of the Executing Entity's conduct

The analysis must also consider whether the Executing Entity's conduct is internally consistent.

The record reflects that on January 20, 2025, the Executing Entity simultaneously (i) suspended the Claimant's vacation leave on grounds of "operational needs," and (ii) notified [redacted] that [redacted] contract would not be renewed upon its expiration one month later. This combination is internally contradictory in a manner that a court would be expected to find legally significant: an employer who genuinely determines that a position is no longer needed does not simultaneously suspend vacation leave due to operational necessity. The invocation of operational needs on the same day as the non-renewal notice directly undermines the plausibility of any justification premised on the cessation of organizational need for the role. This internal inconsistency is compounded by the changes in the Claimant's working conditions following [redacted] escalation of the harassment reports, including exclusion from institutional processes, cancellation of training activities, and restricted access to work tools, which, as addressed above, a court would be expected to treat as indicators of adverse treatment.

In *Decision T-266 of 2024*, the Constitutional Court found retaliatory motive where an employer modified a reporting employee's functions while the alleged aggressor faced no consequences. Assessed under this framework, the pattern of conduct described above is inconsistent with a decision grounded in legitimate objective reasons, and would be expected to reinforce the presumption of retaliation already activated under Article 14 of Law 2365 of 2024.

D. Potential Defense Arguments of the Executing Entity

Should a formal defense be presented, the Executing Entity could structure its position around the following arguments:

a) Documented objective cause: The Entity could invoke the minutes of September 12, 2024, in which the Claimant allegedly expressed [redacted] decision not to continue participating in the implementation of the GBV protocol or the Gender Committee. The Entity would contend that, given that these constituted essential

[redacted]

[redacted]

functions of the role, the non-renewal would have been the logical consequence of that declaration, not an act of retaliation, and that the thirty-day advance notice would have satisfied the requirement of Article 46 of the Labor Code.

b) **Absence of a formal complaint and protected status**: The Entity could challenge the application of Article 14 of Law 2365 of 2024 by arguing that the Claimant did not file a sexual harassment complaint in [redacted] own name, but rather escalated the results of an institutional diagnostic tool in the course of [redacted] duties. Were that interpretation accepted, no enhanced job stability protection would exist, and the presumption of retaliation would not be triggered.

c) **Contract expiration as an autonomous termination ground**: It could be argued that the contract terminated on the objective ground set forth in Article 61 of the Labor Code, and that the temporal coincidence between the termination and the period of protected activity would not establish causation, given the existence of a documented objective explanation.

d) **The reopening of the position would not establish continuity of need**: With respect to the June 2025 job posting, the Entity could contend that it responded to a new project phase with different requirements, such that the decision to rehire would not demonstrate that the operational need existed at the time of the non-renewal.

E. Conclusion

In light of the above, while the non-renewal formally complies with the procedural framework governing fixed-term contracts, under Colombian law a court would be expected to subject the decision to constitutional and legal scrutiny. The anticipated legal outcome is the activation of the statutory presumption of retaliation under Article 14 of Law 2365 of 2024. That presumption is reinforced by the convergence of four independent indicators: temporal proximity within the statutory protection period, documented changes in the Claimant's working conditions, continuity of the role evidenced by the subsequent reopening of the position and the internal contradiction in the Executing Entity's conduct on January 20, 2025. The burden accordingly shifts to the Executing Entity to demonstrate, through clear and verifiable evidence, that the non-renewal was based on grounds entirely unrelated to the Claimant's protected activity."

[redacted]

[redacted]

4.3. Procedural Considerations under Colombian Labor Law

The procedural framework under which Colombian labor courts typically assess disputes of this nature is set out below:

A. Competent Jurisdiction and Applicable Proceeding

In this case, the Claimant's claims, encompassing the alleged failure of the Executing Entity's internal grievance mechanisms and the alleged retaliatory non-renewal of [redacted] contract, would be expected to be pursued primarily through the ordinary labor proceeding ("*Proceso Ordinario Laboral"*) before the competent labor court, in which a court would assess whether the Executing Entity met its obligations under Law 2365 of 2024 and Law 1010 of 2006, and whether the non-renewal constitutes retaliatory conduct subject to the remedies established thereunder.

While the constitutional action ("*Acción de Tutela"*) is available when fundamental rights are at stake —including equality, dignity, and non-discrimination— its admissibility is subject to the immediacy requirement developed in Constitutional Court jurisprudence. Under that requirement, the action must be filed within a reasonable period following the alleged violation.

The Court has consolidated a reference parameter of approximately six (6) months, subject to exceptions arising from particular circumstances, such as a continuing affectation or the condition of being a subject of special constitutional protection. Given the time elapsed between the events surrounding the non-renewal (January–February 2025) and the date of this opinion, a constitutional judge would be expected to apply the immediacy requirement with rigor, which materially reduces the practical viability of this avenue as a mechanism of immediate relief. Accordingly, the ordinary labor proceeding is anticipated to constitute the appropriate avenue for the effective vindication of the Claimant's claims.

B. Evidentiary Standard and Burden of Proof

Applied to the present case, the evidentiary assessment would be expected to proceed as follows. With respect to the grievance mechanism claim, the central evidentiary question is whether the Executing Entity can produce documentation of a formal internal assessment, a convening of the specialized committee, or any precautionary measures adopted in response to the July 2024 diagnostic results. In the absence of such documentation, a court or regulatory authority would be expected to find that the procedural duty of response was not met. With respect to the retaliation claim, the statutory presumption under Article 14 of Law 2365 of 2024 shifts the burden to the Executing Entity to demonstrate, through objective and

[redacted]

[redacted]

verifiable evidence, that the non-renewal decision was based on grounds entirely unrelated to the Claimant's protected activity. The internal inconsistency documented on January 20, 2025, the simultaneous vacation suspension and non-renewal notice, together with the subsequent reopening of the position under substantially similar terms, would be expected to present a significant evidentiary obstacle to that demonstration.

C. Anticipated Legal Consequences of a Finding of Retaliation

Should a court find that the decision not to renew the Claimant's contract constituted a retaliatory measure, whether through the direct application of the statutory presumption under Article 14 of Law 2365 of 2024, or through a holistic assessment of the indicator analyzed in the preceding sections, the anticipated legal outcome would be a declaratory and condemnatory ruling against the Executing Entity. Subject to the procedural avenue pursued and the evidentiary record presented, the following material consequences would be anticipated:

a) Ineffectiveness of the termination: Pursuant to the express mandate of Article 14 of Law 2365 of 2024, any termination adopted within the six-month protective period shall be without legal effect. As the primary legal consequence, a court would be expected to declare the non-renewal of the Claimant's contract to be without legal effect.

b) Reinstatement of the Claimant: A court would be expected to order the reinstatement of the Claimant to the position [redacted] previously occupied or, alternatively, to a position offering equivalent conditions in terms of compensation, hierarchy, and functions, without any break in the continuity of the employment relationship.

c) Retroactive payment of salaries, social benefits, and social security contributions: A court would be expected to order the Executing Entity to pay: (i) the salaries not received from the date of termination through the date of effective reinstatement, including any statutory or contractual increases that may have applied during that period; (ii) the corresponding social benefits (severance, interest on severance, service bonus, and vacation pay); (iii) the contributions to the General Social Security System for health, pension, and occupational risks corresponding to the same period; and (iv) the indexation of the foregoing amounts.

d) Specific fine for retaliation under the paragraph of Article 14 of Law 2365 of 2024: A court would be expected to impose on the Executing Entity a fine ranging from one (1) to five thousand (5,000) daily statutory minimum wages, in accordance with the specific

[redacted]

[redacted]

sanction for retaliation provided under that provision. In setting the amount of the fine, the court would apply the principles of reasonableness and proportionality.

e) Full compensation for damages (*indemnización plena de perjuicios*): A court would be expected to recognize full compensation for damages, including both moral and material harm caused to the Claimant as a consequence of the retaliatory conduct, in application of the general principles of civil liability and the line of Constitutional Court jurisprudence in cases involving gender-based violence and workplace retaliation.

f) Integral reparation under Law 2365 of 2024: The integral reparation regime introduced by Law 2365 of 2024 encompasses measures of restitution, compensation, satisfaction, rehabilitation, and guarantees of non-repetition. A court would be expected to incorporate these dimensions in its ruling, which may translate into specific orders requiring adjustments to the Executing Entity's internal protocol, mandatory training of senior personnel, and protective measures for the Claimant's professional reputation.

g) Costs of the proceeding: A court would be expected to order the Executing Entity to pay the procedural costs and statutory attorneys' fees (*costas y agencias en derecho),* in proportion to the claims upheld.

h) Additional consequences in administrative, criminal, and compliance forums: Independently of the labor proceeding, the judicial findings could give rise to complementary actions: (i) before the Ministry of Labor, for non-compliance with obligations of prevention and response to workplace and sexual harassment; (ii) potential separate criminal proceedings against individually identified alleged perpetrators, where the conduct meets the elements of sexual harassment; and (iii) consequences within the framework of GCF policies and those of its accredited entity, which may include corrective measures, independent audits, and, in extreme scenarios, restrictions on the flow of resources to the FP203 project “Herencia Colombia.”

4.4. Framework of Options for the Design of a Remediation Award

The analysis above provides the legal foundation for assessing the potential compensation under Colombian law. To support the IRM’s recommendation to the GCF, the following framework presents the components a Colombian labor court would typically aggregate in retaliation cases of this nature, structured as a spectrum of options rather than as a single recommendation. Consistent with the IRM’s restorative mandate, this framework excludes punitive components,

[redacted]

[redacted]

including the administrative fine under the paragraph of Article 14 of Law 2365 of 2024, which is paid to the State and not to the affected employee.

A. Components a Colombian labor court would typically aggregate

As a threshold point, a Colombian labor court does not award a "fair amount" in the abstract; the award is driven by the relief the plaintiff pleads in the complaint and the evidence supporting it. In [redacted] case, [redacted] primary claim is not for a fixed sum of money; it is for reinstatement to the position [redacted] previously held — or to an equivalent or better one — with no break in continuity of service. The complaint also seeks:

i. the salaries and statutory benefits ("*prestaciones sociales*") [redacted] would have earned from the date [redacted] contract was terminated through the date of actual reinstatement;
ii. the corresponding pension contributions for that same period;
iii. inflation adjustment (indexation) of the amounts owed;
iv. moral (non-pecuniary) and material (pecuniary) damages; and
v. court expenses.

For that reason, the case is treated as a claim "of indeterminate amount". The core relief is an affirmative obligation— the reinstatement— and its monetary value continues to grow the longer the case remains pending. For purposes of this framework, a litigation period of approximately thirty-six (36) months has been assumed, reflecting the duration commonly observed in Colombian labor proceedings of this nature

B. Options for the IRM's consideration

The components above may be combined along the following spectrum to inform the IRM's recommendation. Each option may be cumulative with the non-monetary measures described in Section C below.

Option 1. Remedy aligned with the anticipated judicial outcome. Includes all the components a Colombian labor court would aggregate over a 36-month proceeding. If the complaint succeeds, the Claimant's potential recovery would be on the order of USD$166,000. This option captures the Claimant's full potential recovery.

Option 2. Mid-range remedy. Captures the unpaid salaries, statutory benefits, pension contributions, indexation, and a partial allowance for moral damages, on the order of thirty (30) months of salaries and statutory benefits.

[redacted]

[redacted]

Option 3. Opening-negotiation remedy. Twenty-four (24) months of salaries and statutory benefits, excluding penalties and court costs. Twenty-four months is a reasonable and defensible opening figure because it (i) comes in below the value of any likely judgment; (ii) gives the Claimant immediate compensation while sparing [redacted] the uncertainty and delay of litigation that could run three years or more; and (iii) leaves adequate room to negotiate — a sounder approach than opening near the estimated worst-case exposure.

Option 4. Minimum compensatory remedy. Twelve (12) to eighteen (18) months of salaries and statutory benefits. This option represents the lower bound of the spectrum and may be considered where institutional constraints warrant a more conservative position.

C. Non-monetary measures (cumulative with any monetary option)

Any proposal advanced through the IRM may expressly include non-monetary measures that give effect to the "guarantees of non-repetition" under the comprehensive-reparation regime established by Law 2365 of 2024 and developed by the Constitutional Court in Judgment T-230 of 2024. These measures might include: (i) a professional letter of recommendation issued by the Executing Entity; and (ii) removal of any unfavorable references from [redacted] institutional file.

D. Considerations for the IRM's selection

The selection of an option within this framework would benefit from weighing: (i) the proportionality of the remedy relative to the documented harm; (ii) the realistic capacity of the Executing Entity to absorb the remedy without disrupting program continuity; (iii) [redacted] litigation posture ([redacted] pending complaint seeks reinstatement and the accrued components described in Section A, with potential aggregate exposure consistent with Option 1); and (iv) the role of non-monetary measures in giving effect to the restorative dimension of the remedy.

V. CONCLUSIONS

Based on the foregoing analysis, and subject to the assumptions and qualifications set forth in Section III above, it is our opinion that:

[redacted]

[redacted]

1. Adequacy of Internal Grievance Mechanisms

The Executing Entity appears to have formal grievance mechanisms and preventive structures that are, in general terms, consistent with the requirements of applicable Colombian labor law.

However, the available record does not establish effective operational deployment of those mechanisms in response to the information received during the Claimant's tenure. Specifically: (i) the Executing Entity's characterization of the July 2024 survey results as legally aggregated and non-actionable is not sustainable under Law 1581 of 2012 and Decree 1377 of 2013; (ii) the record does not evidence that the Mesa de Género was put into effective operation under the binding principles of Article 3 of Law 2365 of 2024; and (iii) no documented internal assessment, conflict-of-interest safeguards, or precautionary measures were adopted in response to the information received.

The anticipated legal consequences are: (a) administrative fines of one (1) to five thousand (5,000) daily statutory minimum wages under Article 14 of Law 2365 of 2024; (b) integral reparation obligations encompassing restitution, compensation, satisfaction, rehabilitation, and guarantees of non-repetition; and (c) application of the gender-sensitive procedural framework and dynamic burden of proof introduced by Law 2365 of 2024 into the Labor Procedural Code.

2. Non-Renewal as Potential Retaliatory Measure

The non-renewal of the Claimant's fixed-term contract formally complies with the procedural requirements of Colombian labor law, including the advance written notice required under Article 46 of the Substantive Labor Code.

It is our opinion, however, that the statutory presumption of retaliation under Article 14 of Law 2365 of 2024 is triggered. That presumption is independently activated by temporal proximity within the six-month statutory protection period and reinforced by three convergent indicators: documented adverse changes in the Claimant's working conditions following [redacted] protected activity; continuity of the role evidenced by the subsequent reopening of the position under substantially similar terms; and the internal contradiction in the Executing Entity's own conduct on January 20, 2025.

The anticipated legal consequence is a reversal of the burden of proof. Should the Executing Entity fail to discharge that burden through objective and verifiable evidence, a court would be expected to declare the non-renewal without legal effect and to order the remedies described in Section C above.

[redacted]

[redacted]

The framework of options for the design of an appropriate award by the IRM is set out in Section 4.4 above. It is intended to provide the IRM with the necessary flexibility to design a recommendation calibrated to the specific circumstances of the case, consistent with the comprehensive-reparation regime established by Law 2365 of 2024 and developed by the Constitutional Court in Judgment T-230 of 2024.

VI. DATE OF RELIANCE AND BENEFIT

The opinions expressed herein are as of the date hereof. This Legal Opinion is issued exclusively for the benefit of Independent Redress Mechanism of the Green Climate Fund (GCF) in connection with the specific matter described in Section III above. It has been prepared solely for the Client's internal use and benefit and may not be relied upon by any other person or entity for any purpose whatsoever.

Very truly yours,

[redacted]
Partner
[redacted]

[redacted]
Of Counsel
[redacted]

[redacted]

Annex VI. Findings, Recommendations, and Suggestions

FPN GRM Compliance with GCF Policies

Finding 1: FPN's workplace GRM failed to meet the requirements for a gender-responsive, SEAH survivor-centred mechanism under the GCF Gender Policy, SEAH Action Plan, RESP (paragraph 81), PS 1 (paragraph 35), PS 2 (paragraph 20), FAA clauses 10.02(f) and 10.02(x), and the ESMF (page 109), as incorporated into WWF-US's subsidiary agreement with FPN. In particular, FPN's management of the GBV/SEAH Protocol in the face of evidence of potential violations constituted non-compliance with applicable GCF policies and associated project agreements.

Recommendation 1 (R.1): GRM Reform, Complaint Eligibility Review, and Institutional Trust. The Secretariat should work with WWF-US to ensure that FPN revises its GRM policy, through meaningful staff consultation, to align with GCF requirements for a gender-responsive, survivor-centred GRM. The revised policy should address complaint eligibility, including verbal and anonymous complaints; documentation requirements; the use of independent third-party investigators for high-risk GBV/SEAH allegations; the roles and responsibilities of the GWG; procedures for managing conflicts of interest and protecting staff; escalation pathways; periodic disclosure of GRM performance; and recurrent capacity-building.

WWF-US and FPN should jointly review complaints received during the project period that relate to individuals engaged in the project and, where necessary, reclassify them under the revised eligibility criteria. FPN should report the resulting findings and time-bound corrective actions to WWF-US, which should report relevant updates confidentially to the GCF. To restore institutional confidence, FPN should also establish a process for reporting escalated or high-risk grievances to the FPN Board and consider creating an external advisory committee on governance.

Recommendation 2 (R.2): Independent ESMS Assessment and Corrective Action Plan. The Secretariat works with WWF-US to direct FPN to commission a formal, independent third-party assessment of FPN's ESMS covering: HR policies (performance management, disciplinary procedures, harassment, retaliation); GBV/SEAH capacity of GWG members; Law 2365 mandatory reporting compliance; and GRM policy and registry performance. Results should inform a publicly disclosed, budgeted corrective action plan (CAP) incorporated into the HECO Project work plan, addressing: zero tolerance for GBV/SEAH and reprisals; a signed Code of Conduct for all managers and field-site staff; contract language on prohibited practices; mandatory and meaningful anti-harassment training for managers (including senior leadership) and workers; and resumed, strengthened GBV/SEAH Protocol implementation under an adequately trained specialist with third-party oversight of case eligibility decisions.

Labour and Working Conditions: Workplace Harassment and Retaliation

Finding 2: The balance of probabilities indicates that it was more likely than not that FPN engaged in workplace retaliation in non-compliance with PS 2 when they elected not to renew the Complainant's contract.

Finding 3: Evidence indicates that FPN is responsible for certain actions, some but not all of which qualify as workplace harassment toward the Complainant in non-compliance with PS 2.

Recommendation 3 (R.3): Remediation of Complainant Harm and Contract Non-Renewal. The Secretariat works with WWF-US to ensure that FPN is in compliance with the RESP and PS 2 of the Interim ESS — including compliance with national law — in remedying the harms arising from the mishandling of the Complainant's contract non-renewal. This includes measures to address any harm to the Complainant resulting from workplace policy violations, including measures that give effect to the "guarantees of non-repetition" under national law (letter of professional recommendation; removal of unfavourable references from their institutional file).

- Additionally, the Secretariat shall work with WWF-US to give effect to the remedial framework set out in Section 4.4 of Annex V, with the objective of providing compensation sufficient to remedy the retaliation suffered by the Complainant.

- Under the Colombian legal framework approach, compensation shall include a monetary payment equivalent to the Complainant's net salary, statutory employment benefits, and employer pension contributions for the period commencing on the date of the non-renewal of the Complainant's contract (February 2025) and ending on the date compensation is paid, subject to a maximum compensable period of thirty-six (36) months – a period reflecting the duration commonly observed in Colombian labour proceedings of this nature (see Section 4.4 of Annex V). Such amount shall be adjusted to reflect inflation over the applicable period. Any delays to accept payment shall not increase the amount provided.

- In addition, the compensation package shall include an amount reasonably calculated to compensate for non-economic harm resulting from the retaliation, including psychological harm, reputational damage, and loss of professional and career opportunities. Based on an indicative ceiling of one hundred monthly national minimum wages established under Colombian case law (Case No. 26251, August 28, 2014) and consistent with the circumstances of the cases, including the 'second-order violence' concept developed by the Constitutional Court ruling T-141, the IRM recommends that the amount for non-economic harm shall be USD 25,000, or 50% of the maximum amount that could be awarded by a Colombian labour judge.

- Any compensation payment shall be contingent upon the execution of a settlement agreement under which the Complainant releases and waives any and all waivable claims, (excepting non-waivable undisputed worker rights under Article 53 of the Colombian Constitution and Article 15 of the Substantive Labor Code), causes of action, and legal remedies arising from or relating to the matters addressed by this determination against FPN and its affiliates, thereby fully resolving the dispute. The complainant retains the right to reject any remedy offered as a result of the IRM compliance investigation and pursue their own claims in any competent jurisdiction. A decision to reject the payment must be made within two weeks of being duly notified of the offer for compensation. Such a rejection, if freely made by the complainant, would permanently render the obligation to provide financial compensation under this recommendation null and void.

The remedial framework and calculations set out above represent one reasonable approach to determining appropriate compensation; the IRM does not suggest that they constitute the only

viable approach. The IRM is not positioned to undertake the detailed psychosocial assessment, forensic accounting, medical examination, or individualized damages analysis that may be required to quantify each aspect of the Complainant's harm with precision. WWF-US, as the Accredited Entity, may therefore propose an alternative methodology involving appropriately qualified and independent experts. Any such approach shall be subject to close IRM monitoring and should begin from the presumption that the categories of harm identified by the IRM were suffered by the Complainant. Unless supported by a reasoned, evidence-based assessment, the alternative methodology should also be expected to produce compensation broadly comparable to that resulting from the framework and calculations set out above. If the AE prefers to use such an alternative methodology, this would need to be communicated to the IRM early in the development of the remedial action plan (RAP), prior to initiation of the consultation process for the RAP.

Pay Inequity

Finding 4: With respect to the apparent pay inequity observed by the Complainant, the IRM concludes that the evidence is insufficient to demonstrate non-compliance with PS2.

Adverse Impacts on the Complainant

Finding 5: The balance of probabilities indicates a clear link between the GRM and labour and working conditions policy non-compliance established above and multiple forms of harm to the Complainant. FPN's deliberate failure to respond to the Complainant's grievance are part of a wider pattern of reluctance to recognise and address potential systemic harm to FPN staff who are subjected to potential SEAH and GBV incidents. The IRM finds that FPN is responsible for the harms caused by non-compliance with GCF policy, including the requirement to comply with national law.

Recommendation: *See Recommendation 3*

AE Environmental and Social Due Diligence of FP203

Finding 6: The IRM finds that WWF-US was not in compliance with the ESDD requirements of PS1, PS2 and the RESP.

Recommendation 4 (R.4): Enhanced E&S Due Diligence Procedures for EEs. The Secretariat ensures that WWF-US develops and issues a standardized, risk-based operating procedure for institutional E&S due diligence drawing from IFC PS 1, GCF due diligence guidance, SEAH Risk Assessment guidance, and Good International Industry Practice (GIIP). The procedure should explicitly cover: a) review of EE institutional GRM performance (not only project-level GRM experience); b) assessment of HR policies and workplace conduct standards; c) require direct engagement between WWF-US safeguards/gender specialists and their EE counterparts; and d) verification of SEAH capacity through track record review. WWF-US will designate a single function or individual with authority and accountability for ESDD — developing a formal ESDD annex to Funding Proposal documents and an ESAP template to track gap-filling actions — and establish a

recurrent ESDD process corresponding to changes in environmental and social risks, project design, or context.

Recommendation 5 (R.5): Early Warning System and Oversight of ESMF-Required Actions. WWF-US completes all ESMF-required time-bound actions (SEAH risk plan, GRM finalisation, early warning system with audit triggers for all HECO Project partners, environmental and social staff retention, mandatory training, safeguard meeting records) with documented evidence shared with the Secretariat, with WWF-US directly verifying completion rather than relying on FPN self-reporting. The early warning system should be operational as soon as practicable and applicable to all GCF-funded activities under the HECO Project.

AE Reporting of Environmental and Social Risks for FP203

Finding 7: The evidence indicates that WWF-US monitoring and reporting of FPN's performance was non-compliant with relevant GCF Policies. Reporting in the APR for Year 1 failed to accurately and completely describe FPN performance regarding GRM, GBV/SEAH grievances, and workplace protections for FPN staff. The gaps in reporting — including FPN and WWF-US omitting evidence on GBV/SEAH performance and associated personnel problems —disguised the full environmental and social risks and deferred corrective action by FPN.

Recommendation 6 (R.6): Reporting Accuracy and Reporting Requirements, and Institutional Risk Monitoring. The Secretariat should ensure that WWF-US: (a) provides and publishes an addendum to the Year 1 APR for the HECO Project to accurately represent GBV/SEAH Protocol challenges, grievances, and this investigation, including the IRM website location and progress on accepted corrective actions; (b) builds staff awareness of requirements for GCF GBV/SEAH incident reporting through periodic training — including didactic exercises for managers on qualifying incidents as major events; and (c) considers adding a dedicated module of environmental and social internal institutional risk management questions in addition to regular reporting to prevent AE or EE organisational risks becoming blind spots.

Suggestion 1 (S.1): To ensure that E&S risks within AE or EE organisations do not become blind spots in risk management, the Secretariat should coordinate with WWF-US to consider revising the reporting framework to add a dedicated module of E&S internal institutional risk management questions that guide future reporting.

Secretariat Due Diligence

Finding 8: The IRM finds that the Secretariat's due diligence of the FP203 funding proposal was not compliant with Para. 5.1 of the Updated Project and Programme Cycle (UPPC). The evidence suggests that on the balance of probabilities that inadequate Secretariat due diligence materially contributed to FP203 non-compliance with GCF operational policies or procedures within the Scope of Compliance Investigation. Therefore, the IRM makes a finding of Programme non-compliance on this issue.

Recommendation 7 (R.7): Guidance on Second-Level Due Diligence and ESDD Documentation Standards. Referencing IRM Compliance Report C-0009, the Secretariat develops clear published guidance on what due diligence is "necessary and appropriate" in different circumstances, including a standalone ESDD annex requirement for future funding proposals documenting AE findings on EE

E&S capacity gaps and gap-filling plans — analogous to an ESAP — with specific attention to SEAH, gender, GRM, and PS2 requirements. The term "necessary and appropriate" as currently used in GCF proposal approval policies should be operationalised through this guidance.

Recommendation 8 (R.8): Structured AE and EE Capacity Building on SEAH Action Plan Implementation. The Secretariat follows through on the formal AE and EE orientation program on SEAH Action Plan implementation for projects approved after the RESP, replacing document-sharing as the primary dissemination mechanism with structured capacity building covering: survivor-centred GRM design; investigation capacity requirements; mandatory reporting timelines; and practical guidance on qualifying and reporting GBV/SEAH incidents as major events.

Secretariat Monitoring of AE Reporting and Project Implementation

Finding 9: The IRM does not make a finding of project non-compliance regarding Secretariat monitoring of FP203.

Recommendation: None, and the IRM notes the Board-endorsed Recommendation 7 from IRM case C-0009, which addresses monitoring-related issues at GCF.

Annex VII. Summary List of Interviewees

The IRM team conducted interviews with key stakeholders both virtually and in-person. In the course of the investigation, the IRM met with the following:

- Complainant
- Secretariat staff members (current and former): 2 project focal points and 3 members of ESS and gender staff
- Accredited Entity staff members (current and former): 4 members of ESS and gender staff, 1 project staff, 2 members of the Accredited Entity team, 2 members of the Integrity and Risk Unit, and 2 senior leaders
- Fondo Patrimonio Natural staff members (current and former): 2 senior leaders, 3 members of ESS and gender staff, 1 member of IT staff, 2 members of HR staff, and 6 other members of staff with varying responsibilities in the HECO project, the FPN GRM, and/or the Gender Working Group.
- WWF-Colombia staff members (current and former): 3 members of ESS and gender staff, 2 senior leaders, and 1 other member of staff related to the GRM
- National Natural Parks of Colombia staff members (former): 1 HECO project lead
- 2 experts in conservation projects in Colombia

Annex VIII. IRM response to comments received in the consultation process

The IRM's responses to comments received in the consultation process are included in the matrix below.

WWF US Comments

	Para. # (draft)	Comment	IRM response
1	General	World Wildlife Fund, Inc. (WWF-US) has received and reviewed the draft compliance report for Case C-0015. (Colombia). WWF-US welcomes opportunities for learning and continuous improvement. We have reviewed the report in that spirit and appreciate the time, effort, and—most importantly—the recommendations provided by the Independent Redress Mechanism (IRM). Although WWF-US does not agree with all of the report's findings and conclusions, we recognize that these recommendations offer concrete steps that WWF-US and other stakeholders involved in Heritage Colombia can take to both address the specific issues raised in the case and strengthen project implementation moving forward.	Noted.
2	General	WWF-US believes it is important to note that, since the concerns underlying this case were first raised, WWF-US has taken a number of actions that align with the findings and recommendations contained in the report.	Noted.
3	General	**1. Investigation and compliance review of the allegations** Beginning in May 2025, WWF-US undertook its own investigation into many of the concerns raised by the Complainant. Based on the findings of that investigation, WWF-US initiated a compliance process with FPN to address instances where the investigation identified areas for improvement and gaps in compliance with WWF-US and GCF policies applicable to Heritage Colombia activities. We continue to work with FPN on this process.	IRM appreciates and has taken note of the information shared by WWF-US and FPN about the Complaint investigation and the engagement of FPN in corrective actions. While there are areas of alignment between the IRM and WWF-US investigation, IRM notes that differences in the procedure and analysis of the evidence may contribute to different outcomes.
	General	**2. Expansion and standardization of due diligence for GCF projects** WWF-US has always conducted the due diligence required by the GCF and supplemented those requirements with additional measures deemed necessary based on project-specific circumstances. Recently, WWF has undertaken an internal process to significantly expand and standardize due diligence procedures for prospective Executing Entities across future GCF projects. These enhanced procedures incorporate many of the additional elements recommended by the IRM, including but not limited to further details on performance in applying environmental and social safeguards and more specific information on direct employment requirements as outlined in IFC Performance Standards. WWF-US has also centralized responsibility for due diligence and oversight of compliance with mitigation measures within a single role to ensure that due diligence processes are thorough, actionable, and consistently implemented. These measures are already being applied to GCF projects currently under development.	IRM appreciates that WWF-US has decided to enhance guidance for due diligence for Executing Entities across future projects, a measure that corresponds to Recommendations 4 and 5 and reflects similar considerations within GCF. IRM also takes note of the decision to centralize due diligence responsibilities within the GCF project structure, which may also addresses a gap observed in Finding 6.
	General	**3. Reporting** WWF-US was notified of the complaint in 2025, after the close of the reporting period covered by the 2024 Annual Performance Report (APR). At the time, WWF-US viewed the complaint as a matter pertaining to calendar year 2025 and therefore did not initially include it in the 2024 APR. However, once WWF-US had investigated the allegations, gathered relevant information, and determined that the concerns raised the possibility of non-compliance during 2024, WWF-US updated the draft APR accordingly.	IRM considers that the events contributing to the Complaint occurred in the reporting period covered by the 2024 APR and were indicated directly by the Complainant to FPN and in a draft of the APR. This knowledge was sufficient to have informed a more accurate representation of E&S performance that IRM found to be lacking. IRM considers that a GCF Secretariat suggestion that an addendum to the 2024 APR that provides a correction to the approved report would be reasonable action to address the reporting finding.
	General	**4. Findings and Recommendations Regarding the Complainant** WWF-US has been informed by the Executing Entity that the Complainant has now filed a lawsuit with the Colombian labor courts. In light of this development, we believe that	Applicable IRM policies do not preclude considering issues that are subject to active litigation in courts. IRM compliance reviews are administrative in nature and internal to the GCF, with reports submitted to the GCF Board for its

		Issues 2, 3, and 4 - including Findings 2-5, Recommendation 3 [labeled 6 in paragraph 180] and Annex V - addressing those individual claims should be removed from the report as they are the subject of active litigation in a venue where the parties will have the full opportunity to present their respective arguments and evidence for resolution. The inclusion of these sections could have a prejudicial effect on the litigation and efforts towards resolution.	consideration of the IRM's recommendations in the context of GCF-financed projects and the partners it contracts with to implement these projects.
	General	**5. Guidance Requested** To effectively address the recommendations of the IRM and work more effectively with the GCF Secretariat, WWF-US would welcome further clarification and guidance on several points. Clarification in these areas would have important implications for how WWF operationalizes further improvements. **Expectations for implementation of the IFC Performance Standards** The report appears to envision the direct application of the IFC Performance Standards to WWF-US as the Accredited Entity, alongside the Executing Entity and the ultimate recipient, the Government of Colombia. WWF-US believes this interpretation may be inconsistent with the GCF operating model, the accreditation framework, and the Accredited Master Agreement (AMA). In particular, the AMA states that: "*The Accredited Entity covenants that it shall at all times comply, and where applicable shall impose such compliance by the Executing Entity, (i) with its own rules, policies and procedures that should enable it to comply with the Fund's Standards, policies and procedures to the extent and scope of its Accreditation*..." In WWF-US' view, assessments of potential gaps between the IFC Performance Standards and WWF-US' Environmental and Social Safeguards Framework (ESSF) are relevant and constructive. However, the expectation that WWF-US directly apply the IFC Performance Standards throughout the project appears inconsistent with the GCF's established business model and accreditation approach. WWF-US respectfully requests clarification as to how the GCF seeks to apply the IFC Performance Standards in projects, whether it is in place of accredited ESMSs or through the accreditation process. **Scope of applicability of GCF policies** WWF-US understood its authority as an Accredited Entity as limited to ensuring compliance of Executing Entities within the scope of the project. The Report appears to expand this to require that all FPN's institutional policies and reporting practices align with WWF-US and GCF policies and standards. WWF-US respectfully seeks clarification on how the GCF interprets the scope of the application of GCF policies and additional guidance for Accredited Entities on this point. **Coordination among accountability mechanisms** WWF-US strongly supports a robust ecosystem of accountability mechanisms for projects. WWF-US has strong internal mechanisms and processes to manage complaints it receives directly. However, the respective roles, sequencing, and interaction of managing complaints when both the Accredited Entity and GCF accountability mechanisms receive complaints concurrently is less clear. Greater guidance regarding how accountability mechanisms are intended to function together, including their respective responsibilities and points of coordination, would be valuable. WWF-US would also appreciate further clarification regarding reporting obligations to the GCF Secretariat when working with the IRM or IIU on matters and how those obligations relate to Accredited Entity reporting requirements. **Reporting expectations** WWF-US has also found the expectations regarding the reporting of complaints and concerns to the GCF to be unclear. The report discusses WWF-US' decision not to include a complaint received in 2025 within a report covering	IRM assesses compliance with GCF policies, of which, IFC PS are part. The RESP rests on IFC Performance Standards to expand on and operationalize the specific environment and social risk management requirements of the AE, as expressed by an ESMS or equivalent policy framework. IRM understands that these same requirements that rely on IFC PS for completeness and clarity extend to EEs and to any GCF funded activities through subsidiary agreements and are overseen by AE due diligence and monitoring, as well as by GCF dd and monitoring. For EEs, these requirements flow down to the level of implementation. While the AMA and an AE ESMS provide assurance that the AE is able to meet GCF policy requirements, any assessment of performance, whether by the Secretariat or IRM, will be based ultimately on GCF Policy requirements, hence IFC Performance Standards as appropriate. IRM views certain FPN institutional policies, like FPN's institutional GRM/ Protocol and the performance review system as directly relevant to the assessment of compliance with GCF Policy. IRM observes that the scope of institutional due diligence should be aligned with risk, and include a more evidence based assessment of certain institutional policy requirements, such as the capacity to implement a SEAH survivor-centered, gender-responsive GRM, in accordance with the RESP, the SEAH Action Plan and IFC PS2. IRM appreciates the observation and request, which aligns with similar observations made in our investigation. IRM looks forward to engaging the GCF Secretariat to draw lessons from the FP 203 investigation toward identifying

		activities undertaken in 2024. WWF-US sought to align its reporting with the time period covered by the APR. If APRs are expected to cover not only the reporting year but also matters arising prior to submission of the report, WWF-US would welcome additional clarification of that expectation.	possible guidance for coordination and reporting expectations in such instances. As noted in the earlier comment, IRM found that evidence of a complaint and the underlying Protocol performance issues occurred during the 2024 reporting period and were made known to both FPN and WWF-US prior to the completion of the draft APR. WWF-US elected not to report these significant aspects of performance in non-compliance with the MAF.
	General	While WWF-US welcomes the opportunity to strengthen both its role as a GCF Accredited Entity and the implementation of Heritage Colombia, we would like to clarify that our commitment to improvement should not be interpreted as agreement with all aspects of the report. In several instances, WWF-US respectfully disagrees with certain conclusions or findings, and notes that there are disputed matters where the various parties have different interpretations. We have included feedback related to some specific statements of facts, factual findings, and recommendations in the attached chart. Nevertheless, WWF-US does not believe these differences should detract from the valuable opportunity to learn, improve, and further strengthen project implementation.	Noted.
	Recommendation 1. Para 131	WWF-US will monitor this continuing work and follow up in conjunction with the GCF Secretariat to ensure that the actions and updated protocols are aligned with WWF-US and GCF standards and requirements. WWF-US suggests that the recommendation be clarified to advise FPN to review and reclassify under the revised eligibility criteria any SEAH/GBV complaints that were received during the project period and that relate to individuals engaged on the project, and provide this detail to WWF-US who will report these updates confidentially to GCF.	Noted. IRM has revised Recommendation 1 to adopt these requests for clarified roles and responsibilities.
	Recommendation 2. Para 132	Several of these recommendations are already underway. WWF-US' own investigation identified the need to address ESMS compliance and requested that FPN engage with external legal advisors to ensure compliance. WWF-US will continue to monitor FPN's progress and will incorporate this work into the project work plan.	Noted. The IRM will monitor implementation of any recommendations endorsed by the GCF Board.
	Issues 2-4. Paragraphs 133 – 209, Annex V	WWF-US has been informed by the Executing Entity that the Complainant has now filed a lawsuit with the Colombian labor courts. In light of this development, we believe that Issues 2, 3, and 4 - including Findings 2-5, Recommendation 3 [labeled 6 in paragraph 180] and Annex V - addressing those individual claims should be removed from the report as they are the subject of active litigation in a venue where the parties will have the full opportunity to present their respective arguments and evidence for resolution. The inclusion of these sections could have a prejudicial effect on the litigation and efforts towards resolution.	Duly noted. The IRM will monitor implementation of any recommendations endorsed by the GCF Board.
	Paragraph 256	WWF-US feels that this paragraph is an inaccurate description of the events. First, the monthly meetings are intentionally informal to provide the opportunity for current updates on circumstances and events and to support the implementation of the project. More formal and structured meetings pertaining to problem solving could supplement these informal meetings but would include only relevant staff. These could be arranged at any point through outreach to the relevant AE Gender or Safeguards leads for this project. The AE Gender Lead reports receiving no outreach from the Complainant for feedback or mediation during the referenced period. We would not anticipate her raising such concerns in a more open meeting setting.	IRM stands by the description of evidence received from different informants regarding the nature of the monthly safeguard and gender meetings and communication between the Complainant and AE Gender Lead. The internal challenges of implementing the GBV/SEAH Protocol and its implications for the project level GRM were active concerns for over 4 months prior to the non-renewal of the Complainant's contract and signaled in text that the Complainant submitted in the draft APR that was subsequently removed by WWF-US. The lack of awareness that the internal conflict over these issues had occurred suggests the relative ineffectiveness of the cited coordination actions.

		WWF-US further notes that no implementation concerns about SEAH and GBV were identified because they were not surfaced by the Complainant or other FPN staff prior to FPN's submission of the draft APR to WWF-US.	
	Recommendation 4 Para 265	WWF-US has adopted a revised Due Diligence TOR which covers safeguards assessment, direct employment conditions, among other areas. WWF-US has consolidated responsibility for oversight of due diligence in a single role to ensure thoroughness, consistency, and adequate follow up on mitigation requirements.	IRM appreciates learning about new guidance on Due Diligence and organizational responsibility for DD oversight, which would be responsive to Recommendation 4. The IRM will monitor the implementation of any Board-endorsed recommendations.
	Recommendation 5 Para 266	WWF-US is working with all parties to Heritage Colombia on a number of improvements, including revisions to the ESMF for the project. WWF-US will work with the GCF Secretariat to ensure this recommendation is reflected in those revisions.	Noted. The IRM will monitor the implementation of any Board-endorsed recommendations.
	Finding 7 Paragraph 283	While specific information related to the incident was not included in the APR draft due to confidentiality concerns, word limits, and to allow for the investigation to be completed before including any information in a publicly available report, the AE wishes to provide context to the statement that the 2024 APR lacked candor. It was not prepared with the intent to be untruthful. The AE saw the Complainant's development of the protocol as progress and included it, but didn't feel the details primarily related to FPN's institutional GRM were appropriate to be included in a project-level, publicly available report given their sensitivity. Nonetheless, this feedback and the recommendation is noted for future reporting. Additionally, the APR in question is for the calendar year 2024. The Gender Specialist was let go in February 2025 (outside of the reporting period). Since then, WWF-US has developed a system to alert the GCF Secretariat of concerns and reflect any open issues on the APR, without disclosing confidential information. WWF-US welcomes the Secretariat's feedback as to the sufficiency of these changes. WWF-US agrees with these recommendations and has already made changes to the APR to indicate areas where compliance is under review subject to WWF-US' investigation and the IRM's review. The APR was revised and sent to the GCF Secretariat, but the updated version has not yet been approved/published by GCF Secretariat.	IRM appreciates the factors considered by WWF-US in making the decision to exclude information pertinent to the FPN institutional GRM performance in the 2024 APR. On the surface, the issues related to the sensitivity of the information and the lack of complete investigation are relevant, but surmountable obstacles to providing an accurate description of overall project performance. IRM finds the issue of whether the complaint involved FPN's institutional GRM was appropriate to include in the APR is less compelling rationale, and points to the possible lack of clarity within the AE of the significance that an effective GBV/SEAH Protocol had for ensuring a project level GRM met the ESMF requirements. The IRM views the institutional and project level GRMs as intricately linked and were mutually reliant for compliance with GCF policy requirements. See earlier comment regarding the timing of events, AE awareness and reporting obligations. IRM has revised Recommendation 6 as noted above to add an addendum to the 2024 APR that includes relevant information about Protocol performance and other aspects of the Complaint.
	Recommendation 6 Paragraph 285	WWF-US will work with the GCF Secretariat on any changes to the reporting framework and risk management questions.	Noted.

Secretariat comments

No.	Ref. / Section paragraph	Comment from Secretariat	IRM response
Cover Letter			
		On 26 June 2026, the Secretariat received a copy of the draft compliance report from the Independent Redress Mechanism ("IRM") in relation to the compliance review of the case C-0015-Colombia ("Draft Report") concerning FP203, "Heritage Colombia (HECO): Maximizing the Contributions of Sustainably Managed Landscapes in Colombia for Achievement of Climate Goals" approved by the Green Climate Fund ("GCF") Board by Decision B.35/05 ("Project"), together with a request to provide comments in accordance with paragraph 60 of the IRM's Procedure and Guidelines ("PGs"). The Secretariat has reviewed the Draft Report and, pursuant to paragraph 60 of the PGs, submits its comments on the Draft Report as presented in the Key Comments section below, with more detailed comments set out in Annex I (GCF Secretariat detailed comments to C-0015 IRM draft compliance report). As requested by the IRM, the Secretariat has sought to limit its comments to statements of facts, factual findings, and recommendations set out in the Draft Report. As some the findings and recommendations are based on an interpretation of Board policies, the Secretariat has also noted a handful of areas where further Board guidance, in the context of its consideration of the final compliance report, would be beneficial to clarify the scope of relevant policies, and the potential implications of some of the recommendations.	The IRM notes that the report was provided to the Secretariat on 26 June 2026, with an initial deadline of 17 July 2026, in line with the 21 calendar days provided for in para. 60 of the IRM's Procedures and Guidelines. On 8 July 2026, the Secretariat made a request for an extension to 31 July 2026, which the IRM granted. On 31 July 2026, the Secretariat made a request for another extension to 5 August 2026, which the IRM granted under the condition that the Secretariat provided the draft comments to the IRM for consideration, which the Secretariat agreed to. On 5 August 2026, the Secretariat made another extension request for 10 August 2026, which the IRM granted as it had already received the draft comments. The Secretariat shared its final response and comments on 12 August 2026.
	Key Comments	*Statements relating to the level of due diligence required to be undertaken by the Secretariat and accredited entities* The Secretariat takes note of Finding 8 in the Draft Report pursuant to which the IRM considers that the Secretariat's due diligence of the funding proposal for FP203 was not compliant with paragraph 5.1 of the Updated Project and Programme Cycle (decision B.17/11, annex IV) (the "UPPC"). Paragraph 5.1 of the UPPC states that "[t]he Secretariat will carry out necessary and appropriate second-level due diligence". In this regard, the Secretariat further notes the IRM's recognition in the Draft Report that the Board has not provided further guidance on what constitutes "necessary and appropriate" due diligence. In this context, the approach of the Secretariat to "necessary and appropriate" environmental and social due diligence is grounded in GCF's business model, the Board's guidance that GCF relies on the due diligence undertaken by accredited entities (decision B.12/31, annex XXVII) and relevant GCF environmental and social policies. Institutionally-accredited accredited entities (such as the accredited entity for the Project) are assessed at the accreditation / reaccreditation stage against GCF's interim environmental and social safeguards and policies. At the funding proposal stage, accredited entities are expected to conduct environmental and social due diligence commensurate with their accreditation scope and the nature, scale, context, and risk profile of each proposed funded activity and in a manner which meets the relevant requirements of GCF's applicable policies and standards. The assessments arising out of this due diligence, together with relevant measures to avoid, minimize, mitigate, manage, and monitor those risks during implementation are submitted to GCF alongside the funding proposal. These assessments and measures are also expected to assess the capacity of the executing entity/entities, and ensure that institutional arrangements, monitoring systems, and grievance redress mechanisms are in place, or will be established within clearly defined timelines. As part of its second-level due diligence on funding proposals, and in the context of decision B.12/31, annex XXVII, the Secretariat conducts an independent assessment of whether the submitted environmental and social due diligence (including in respect of executing entities), the proposed risk mitigation, management measures, stakeholder engagement and grievance redress mechanisms meet the applicable GCF requirements. Where capacity gaps, implementation weaknesses, or material risks are identified, the Secretariat requests additional information, seeks clarification, requires enhanced measures, or recommends conditions to ensure that the activity can be implemented in a manner consistent with relevant GCF requirements. Within this context, the Secretariat notes that several statements in the Draft Report suggest that the Secretariat is required to undertake an "enhanced" level of due diligence beyond the second level when it comes to environmental and social matters. Although there is no specific recommendation in this regard in the Draft Report, the Secretariat notes that if the Board expects the Secretariat to undertake such enhanced due diligence, this would represent a material change in GCF's current operating model, would require clear guidance from the Board as to what this entails, as well as careful consideration of the associated resource, capacity, budgetary and policy implications, together with	See detailed responses below. The IRM also welcomes Board guidance on the expected level of environmental and social due diligence of the Secretariat in the funding proposal appraisal process.

No.	Ref. / Section paragraph	Comment from Secretariat	IRM response
		potential impacts on processing timelines for project approval and funding disbursement. The annual additional costs for this are expected to be in the millions of dollars due to the rapid increase in the size of GCF's portfolio (see comments 11 and 22 in Annex I). In light of this, the Secretariat would welcome Board guidance on the expected level of environmental and social due diligence expected of the Secretariat in connection with the appraisal of funding proposals submitted to it.	
	Key Comments	*Recommendations relating to the payment of compensation* The Secretariat recognizes the right of the IRM to recommend that "redress in the form of financial compensation be provided to complainant[s]" pursuant to its terms of reference (decision B.BM-2017/10) (the "IRM ToR"). In the present case, the IRM finds that the relevant executing entity engaged in workplace retaliation. This finding is, in the Draft Report, made in the context of provisions in Performance Standard 2, and as a result of applying the relevant standards and burdens of proof applicable under Colombian law. Compensation to the claimant is then recommended based on principles of Colombian law. The Secretariat respectfully suggests that care be exercised so that the IRM's compliance processes do not become the de facto forum for complainants to resolve disputes which may be determined on the basis of national law, and which national judicial bodies may be better placed to address. As provided in Section I (Role and objectives), paragraph 1 of the IRM ToR, the IRM "is not intended to be a court of appeals or a legal mechanism". Where such disputes require consideration by IRM (e.g. because there may be separate policy non-compliance), recommendations regarding compensation ought to also take into account the fact that it is not possible, nor appropriate, for GCF to take a definitive view on matters of national law (noting that this is a function of the judiciaries in the relevant country). In light of this, the Secretariat has raised a few observations regarding the recommendation in paragraph 180 of the Draft Report relating to the payment of compensation to the Complainant. The Draft Report does not describe who is to pay the compensation and, more significantly, the Secretariat has concerns with regards to how the proposed compensation amounts have been determined. In particular, the monetary component is defined by reference to a maximum compensable period of thirty-six (36) months of gross salary, statutory benefits and employer pension contributions, plus a cap of USD 25,000 for non-economic harm. Further detail on this matter is set out in the detailed comments in Annex I (see comments 38 to 40, 43 and 44 in Annex I).	See detailed responses below. Logistical details related to compensation should be discussed amongst the Secretariat, AE, and EE in consultation with the IRM and the Complainant during the development of the Remedial Action Plan (if endorsed by the Board), to ensure the most feasible options are pursued.
		Applicable GCF policies and procedures The Secretariat notes that there are various references in the Draft Report to the Revised Policy on the Prevention and Protection from Sexual Exploitation, Sexual Abuse, and Sexual Harassment (the "Revised SEAH Policy") adopted pursuant to decision B.BM-2021/08. As set out in paragraph 6 of the Revised SEAH Policy, its scope is focused on GCF 'Covered Individuals'. As stated in paragraphs 4 and 7 of the Revised SEAH Policy, SEAH risk mitigation requirements in all GCF-financed activities are dealt with in the Revised Environmental and Social Policy adopted pursuant to decision B.BM-2021/18 (the "RESP"), not in the Revised SEAH Policy. In addition, there are also various references to the Accredited Entity's compliance with the SEAH Action Plan in the Draft Report. Paragraph 1 of the SEAH Action Plan states that it aims to set out how the RESP requirements with respect to SEAH will be implemented by the Secretariat. The basis on which third parties are required to comply with the SEAH Action Plan in circumstances where the obligations are not intended to be directed to them is therefore not clear. We trust that this letter and its accompanying annex will be included, in full, as an annex to the final compliance report for this case. The Secretariat takes this case extremely seriously and is committed to continuing to work with the Accredited Entity for the Project to robustly address the concerns raised.	See detailed response below. The IRM thanks the Secretariat for this observation, and has removed references to the Revised SEAH Policy in the final report.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
Abbreviations						
1.	PTRP	This is defined as "Project Technical Review Process (GCF)".	PRTP or "Project Review & Tracking Platform" is a platform developed by the Secretariat for comments to be provided by the Secretariat on Funding Proposals during the review stage and for AEs to respond to those comments. It is not a review process.	-	Accuracy of policy references	The IRM has revised this term.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
2.	RMF	This is defined as "GCF Risk Management Framework".	As the GCF's risk management framework consists of various policies, please specify which specific policies are relevant for this compliance review.		Applicable policies and procedures	Footnote 337 revised to reflect the relevant policy in the Risk Management Framework.
I. Introduction						
3.	4, footnote 1	The IRM TOR is defined by reference to decision B.16/20.	The latest ToR of the IRM was adopted pursuant to decision B.BM-2017/10. The TOR available on the IRM website can be found here.	-	Accuracy of policy references	Thank you. References have been amended to B.BM-2017/10.
II. Background						
4.	13	This para states that the following Initial Steps, the case was referred to compliance review after some parties indicated that dispute resolution was not appropriate for the concerns raised.	To provide a full and accurate picture of all of the details pertinent to this Complaint, please include information on the "parties" who indicated that dispute resolution was not appropriate.	-	Full disclosure of relevant information	Please refer to the Initial Steps report. Footnote added.
5.	18, footnote 8	This defines "GCF Policies" as the Revised Environmental and Social Policy, SEAH Action Plan and legal requirements in Colombia.	As the SEAH Action Plan is not a Board-adopted policy and Colombian legal requirements are also not "GCF policies", please clarify the exact GCF Board-adopted policies that are being relied on for the purposes of this paragraph.	-	Applicable policies and procedures	The IRM justifies the use of the SEAH Action Plan in the report. It is referenced in the SEAH Policy, aligned with and operationalizes the SEAH provisions in the RESP. The IRM used the SEAH Action Plan as interpretive guidance – not as an invented or retroactive policy requirement.
III. Compliance Review History						
6.	23	In addition to this Complaint, the Complainant has also filed a complaint with WWF-US and initiated legal proceedings in Colombia.	To provide a full and accurate picture of all of the details pertinent to this Complaint, please include information on the status of these two other proceedings.	-	Full disclosure of relevant information	The IRM investigation does not, and cannot, provide contemporary status updates of dynamic and evolving proceedings.
7.	26	The complaint alleges violations of worker protection requirements under GCF policies and notes that, in addition to filing complaints with the IRM and WWF-US, the Complainant has initiated legal proceedings in Colombia concerning alleged labour law violations	Please provide an update on the status of the legal proceedings reportedly initiated by the Complainant before the Colombian courts in relation to the alleged labour violations and the update on the status or outcome of the complaint filed with WWF-US. This information is important to enable a full understanding of the extent to which the layered grievance management framework available for the project has been utilized and whether it has functioned as intended. Moreover, it is also important given that some of the findings of non-compliance with GCF policies described in the Draft Report are grounded on non-compliance with Colombian law (based on external local law advice obtained by IRM). If Colombian courts determine there is no non-compliance with Colombian law, this may affect the basis of the findings of non-compliance with GCF policies.	-	Full disclosure of relevant information	At the time of drafting the report (including through the comment period), the IRM was not made aware of any substantive outcomes of the Colombian legal proceedings, and none were imminently anticipated. If Colombian courts had issued a final substantive ruling, that would be considered by the IRM. The fact that there is pending litigation does not, and should not prevent the IRM from reaching its own compliance conclusions. Otherwise this would have the effect of rendering any IRM compliance case involving local legal considerations effectively suspended if any party were to initiate legal proceedings in a local jurisdiction, which is not a good practice and creates unreasonable barriers to accessing independent accountability mechanisms.
4.1 Procedural Steps Taken by the IRM						
8.	30	The IRM commissioned an expert legal review for defamation risk.	As the report only mentions the findings with respect to Colombian labour law, please include information on the outcome of the review for "defamation risk".	-	Full disclosure of relevant information	The defamation review is an additional risk mitigation measure unrelated to the substantive outcomes of the case. The defamation review was completed and the IRM is satisfied that it has addressed any risks.
4.2 Scope of the Compliance Investigation						
9.	33, footnote 12	The IRM TOR is defined by reference to decision B.16/20.	The latest ToR of the IRM was adopted pursuant to decision B.BM-2017/10. The TOR available on the IRM website can be found here.	-	Accuracy of policy references	Please see response above.
4.3.1 Overview of the GCF Business Model						
10.	36	On environment and social due diligence, the Revised Environmental and Social Policy (RESP) does not reference 'first level' or 'second-level' when describing how the Secretariat may conduct its assessment of Funding Proposals.	This paragraph should include a description of GCF's business model so as to put the express references to first and second level due diligence (or lack of such references) into context.	-	Full disclosure of relevant information	The IRM has added additional text on the GCF business model.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
11.	37	Environmental and social due diligence of Funding Proposals is guided by a project-specific and context-specific risk-based approach that may not easily fall within a rigid definition of a second-level approach to due diligence. Consistent with the GCF's Governing Instrument which requires that "best practice environmental and social safeguards…shall be applied to all programmes and projects" financed by the Fund, the Secretariat assessment and management of ESS matters would require engagement beyond a cursory review of submitted documentation.	This paragraph suggests that the Secretariat is required to undertake enhanced due diligence beyond the second level, specifically in environmental and social matters. The Secretariat also notes that there is no recommendation provided in this regard. Such an interpretation would appear inconsistent with the current allocation of responsibilities under the GCF framework, whereby accredited entities ("AEs") are responsible for undertaking first-level due diligence, including environmental and social due diligence, while the Secretariat undertakes a second-level review and assessment of the information and documentation provided. The Secretariat also notes that the IRM does not provide a recommendation requiring such a shift in responsibilities. If the expectation for the Secretariat is to undertake such enhanced due diligence, this would represent a fundamental change in the current operating model and would require careful consideration of the associated resource, capacity, budgetary and policy implications.	If the Secretariat's understanding of this paragraph is correct, the level of due diligence envisaged would have significant operational, capacity, and budgetary implications related to additional workload throughout the Secretariat. In relation to environmental and social matters, based on the Secretariat's current workplan assumption of approximately 80–90 funding proposals per year, preliminary estimates suggest that implementation of the approach suggested by IRM could require many more staff and consultants to undertake this work, resulting in an additional budget need in the millions of USD. The Secretariat further anticipates that the review of funding proposals could take approximately three to four times longer than under the current operating model.	Extent of due diligence required	The Secretariat's reference to "enhanced due diligence" misrepresents the IRM's findings and recommendations about the Secretariat. The IRM agrees that seeking assurance on every conceivable risk at the funding proposal stage is neither appropriate nor necessary, and that adaptive management during implementation can address risks not fully visible at appraisal. However, risk-based ESDD can routinely be expected to examine risks that are already evident — as SEAH risk clearly was in FP203. Consistent with previous assessments performed at the Secretariat, reasonable and appropriate ESDD that is risk-responsive and calibrated to project complexity was achievable for FP203 in a manner that reinforces the complementary roles of the AE and Secretariat within the existing GCF operating model. When the IRM highlights aspects of ESDD that should be strengthened, it is identifying measures that should be routine under a risk-based management framework — not advocating for the excessive increases in effort or resources implied by the Secretariat's characterization. The IRM is not mandated to consider the cost implications of compliance. In exercising its mandate, the IRM is nonetheless aware of and takes into account practical constraints relevant to any remediation measure, and seeks to balance these considerations against the past and ongoing costs — to adversely impacted stakeholders and to GCF — of non-compliance. Closing the ESDD gap should have only required modest additional resource use and should not have delayed project approval. The IRM does not consider that significant additional resources were necessary to complete adequate ESDD in this case. Implementing the IRM's recommendation to strengthen AE and Secretariat ESDD is well within the GCF business model.
4.3.2 Overview of GCF Operational Policies and Procedures						
12.	39	This states that the AMA was signed in "December" 2017.	The date of the AMA is 16 November 2017.	-	Accuracy of other references	Noted and revised.
13.	39	This refers to compliance with GCF's "standards".	As "Standards" is defined in the AMA and has a specific meaning, this term should also be defined in the report to avoid confusion.	-	Accuracy of other references	IRM revised the text to clarify the reference to GCF policies.
14.	40	The Revised Environmental and Social Policy is "applicable to all projects from B.32 onwards".	As set out in paragraph (c) of decision B.BM-2021/18, the Revised Environmental and Social Policy applies to all projects submitted for consideration by the Board on or after B.32. The Revised Environmental and Social Policy does not apply to all projects from B.32 onwards	-	Accuracy of policy references	Noted and language revised to reflect the specific language of the Board decision.
15.	40, footnote 17	This paragraph quotes references from paragraphs 8(j) and 8(h) from the Revised Environmental and Social Policy.	Please double check the references to paragraphs 8(j) and 8(h) of the Revised Environmental and Social Policy.	-	Accuracy of policy references	Noted. References to 8(j) and 8(h) removed.
16.	41, footnote 19	This refers to definitions of SEAH-related terms in the Revised SEAH Policy.	The Revised SEAH Policy adopted pursuant to decision B.BM-2021/08 applies to "GCF Covered Individuals". As stated in paragraphs 4 and 7, SEAH risk mitigation requirements on all GCF-financed activities are dealt with in the Revised Environmental and Social Policy, not in the Revised SEAH Policy.	-	Applicable policies and procedures	Noted. The SEAH policy was referenced due to the policy coherence established in para. 1-7. However, the IRM agrees that these references may not be necessary and have removed them.
17.	41, footnote 21	This refers to the updated Monitoring and Accountability Framework adopted by the Board pursuant to decision B.42/13.	Pursuant to the transitional arrangements adopted by the Board pursuant to decision B.42/13, paragraph (m), funded activity monitoring with respect to the implementation of funding proposals approved at or before B.44 will be in accordance with the Monitoring	-	Applicable policies and procedures	Noted. The footnote has been updated to reflect the applicable Monitoring and Accountability Framework.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
			and Accountability Framework adopted by the Board in decision B.11/10. As this project was approved at B.35, please clarify the relevance of the updated Monitoring and Accountability Framework for this project.			
18.	42	The IFC Performance Standards are "contractually transferred to the AE and in the project through the AMA and FAA".	It is unclear what "contractually transferred" means. GCF policy requirements are not automatically binding on AEs. Relevant policy requirements are set out in the AMA/FAA between GCF and the AE. The AE is then required to pass down the GCF requirements to the Executing Entity under a Subsidiary Agreement.	-	Accuracy of other references	The IRM uses the word "transferred" as a synonym for "pass down", and the "subsidiary agreement", a contract, is adverbially referred to as "contractually".
19.	47	WWF-US is required to comply with the requirements under the Revised SEAH Policy.	The Revised SEAH Policy adopted pursuant to decision B.BM-2021/08 applies to "GCF Covered Individuals". As stated in paragraphs 4 and 7, SEAH risk mitigation requirements on all GCF-financed activities are dealt with in the Revised Environmental and Social Policy, not in the Revised SEAH policy.	-	Applicable policies and procedures	Noted. Please see responses above.
20.	47, footnote 42	This footnote quotes paragraph 20 of the Updated Gender Policy.	Please double check the references to paragraph 20 of the Updated Gender Policy.	-	Accuracy of policy references	Reference revised to GCF Gender Policy, para. 21.
21.	49	The SEAH Action Plan requires AEs to, amongst other things, ensure activities align with the SEAH provisions of the Revised Environmental and Social Policy.	Paragraph 1 of the SEAH Action Plan states that it aims to set out how the RESP requirements with respect to SEAH will be implemented by the Secretariat. The basis on which third parties are required to comply with the SEAH Action Plan is therefore not clear.	-	Applicable policies and procedures	The GCF Secretariat does not directly implement projects, and the SEAH Action Plan operationalizes the SEAH provisions of the revised ESP. Given that it is AEs and EEs who implement projects, the Action Plan applies to these entities within the context of the GCF's business model, with links to the Action Plan found in the AMA, FAA, and Subsidiary Agreements.
22.	51 to 58	These paragraphs set out a list of Colombian laws and court rulings applicable to the matters raised in the Complaint.	Clause 18.02(h) of the AMA requires the AE to ensure compliance in all material respects by it, or contractually cause compliance in all material respects of a Funded Activity with all laws of the Host Country and all other laws applicable to the AE. These paragraphs suggest that in order for AEs to satisfy the requirement for compliance with national laws, AEs are required to undertake a very detailed analysis of all of the laws that may be applicable to the project, and monitor any changes to those laws. The Secretariat notes that the key question here, which may require Board guidance, is whether GCF can draw comfort from contractual obligations and robust monitoring, or whether extensive ex ante due diligence is necessary on all projects (or only when the Secretariat is on notice of potential issues). This is fundamentally a business model question for the Board's consideration, taking into account the wider context, cost implications and impact on timing for funding.	To the extent that significant ex ante due diligence is necessary on all projects, the Secretariat estimates that AEs will require increases in AE fees or request funding under GCF's project preparation facility to cover these costs for such due diligence and subsequent monitoring during implementation. With respect to the Secretariat's review of such due diligence and monitoring by AEs, the Secretariat will need to engage experts in relevant jurisdictions in order to verify the diligence, with significant costs and affect timelines for funding approval and disbursement, including due to procurement and review processes.	Extent of due diligence required	GCF policy is clear. GCF projects must comply with national law. We are providing a compliance analysis to the Board on policies it has determined are binding on projects so the Board can make appropriate decisions as the ultimate governing body of the GCF. It is not a requirement for the IRM to conduct a business model analysis of how the Secretariat should ensure compliance with an applicable policy. The IRM has made clear that it is neither acting as a national court nor purporting to exercise jurisdiction over any of the relevant project-level parties. See prior comment about cost estimates.
4.4.2 Issue 1: FPN (PMU) GRM Compliance with GCF Policies						
23.	63, footnote 63	The footnote mentions "IFC PS 2 calls for a workplace GRM and the GCF Gender Policy and SEAH Action Plan."	Please double check the footnote.	-	Accuracy of policy references	Footnote 63 has been edited.
24.	90, footnote 115	The paragraph citations in the footnote are incomplete.	Please double check the footnote as it is incomplete.	-	Accuracy of policy references	Footnote 115 has been edited.
25.	92, 94, 95	The "GCF SEAH Guidance" recommends certain actions.	The Secretariat is unaware of any document titled "GCF SEAH Guidance" beyond the SEAH Action Plan and the SEAH Risk Assessment Guidelines.	-	Applicable policies and procedures	Language has been revised to specify that this refers to the SEAH Action Plan and SEAH Risk Assessment Guidelines.
26.	111	The SEAH Action Plan explicitly recognizes verbal and anonymous reports as actionable.	The Secretariat is unable to find any references to this statement in the SEAH Action Plan.	-	Accuracy of policy references	Revised to reference the SEAH Risk Assessment Guidelines.
27.	112, footnote 141	As the SEAH Risk Assessment Guidance notes, contextual factors, such as the failure to investigate past events can normalize harmful behaviours where survivors are less likely to report violations, causing a "hidden crisis of	The Secretariat is unable to understand the exact reference for this statement in the SEAH Risk Assessment Guidelines.	-	Accuracy of policy references	Please see p. 7 of the SEAH Risk Assessment Guidelines, *Contextual risk and mitigating factors.*

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
		SEAH incidents" and should not be discounted.				
28.	114, footnote 147	Consistent with "Colombian Law" and "GCF policy, protections for workers on grievance committees were also inadequate.	Please clarify the exact GCF policy reference for this.	-	Accuracy of policy references	References to p. 23-24 of the SEAH Risk Assessment Guidelines added
29.	116	Revised requirements relating to SEAH were "covenanted in the FAA" in 2024.	As the SEAH-related covenants in the FAA are based on GCF's template provisions, please clarify what the "revised requirements" that were included as covenants in the FAA are.	-	Accuracy of other references	Revised to reflect the subsidiary agreements rather than the FAA.
30.	127	The FPN institutional GRM fails to meet GCF policy requirements or Colombian legal requirements for a survivor-centred, gender-responsive GRM.	As this statement is grounded on non-compliance GCF policies due to non-compliance with Colombian law (based on external local law advice obtained by IRM). If Colombian courts determine there is no non-compliance with Colombian law, this may affect the basis of the findings of non-compliance with GCF policies.	-	Applicable policies and procedures	It might have had such a decision been issued before finalizing the compliance report. The IRM must complete its investigation by board-prescribed timelines, and its investigation cannot pause while pending litigation plays out at the local level, otherwise this would generate enormous barriers to entry to the IRM and prevent complainants from seeking redress in any available forum, which is their right. The IRM requested updates on all litigation by parties, and no ruling has thus far been issued.
31.	130	The implementation of the GBV/SEAH Protocol was non-compliant with the GCF Gender Policy and SEAH Prevention Policy. FPN mismanagement of the workplace SEAH/GBV protocol in the face of evidence of violations is in non-compliance with, amongst others, SEAH and Gender Policies.	The Secretariat is not aware of any policy adopted by the Board titled "SEAH Prevention Policy". Moreover, as noted above, the Revised SEAH Policy does not apply to GCF-financed activities. The relevant SEAH risk mitigation requirements for GCF-financed activities are contained in the Revised Environmental and Social Policy.	-	Applicable policies and procedures	References revised to Revised Environmental and Social Policy and SEAH Action Plan.
32.	131	Recommendation 1 calls for a comprehensive reform of FPN's workplace GRM, a review of past SEAH/GBV complaints under the revised framework, enhanced governance and reporting mechanisms, and ongoing capacity building to restore institutional trust.	With respect to Recommendation 1, GRM Reform, Complaint Eligibility Review, and Institutional Trust, could the IRM clarify who is expected to bear the costs associated with the proposed measures (e.g. the comprehensive revision of the GRM, meaningful staff consultations, review and reclassification of historical complaints, enhanced reporting arrangements, recurrent capacity building, and the possible establishment of an external governance advisory committee)? It may also be helpful to consider whether the recommendation, as currently drafted, adequately reflects the time, resources, and operational implications required for implementation, particularly given the breadth of the proposed reforms and the need to review past cases. Clarifying the expected allocation of responsibilities, timeframe, and funding source would facilitate implementation of the recommendation.	As the Secretariat understands from the IRM that the Draft Report has been shared with WWF-US for review, the Secretariat will defer to WWF-US for the estimated cost implications of this recommendation should WWF-US have any concerns with the feasibility of this recommendation being implemented.	Scope of recommendations	These activities are required for the project to comply with GCF policies and should have been included in the original project costs. Given that they were not done, presumably there is budget available to do them properly now (including the use of contingency budget to address harms resulting from risks manifesting into adverse impacts due to non-compliance with applicable standards). This is not an additional project cost. Therefore, the AE in collaboration with the EE would ensure these measures are implemented. If there are not enough funds to ensure compliance with applicable policies, the AE would be expected to go to the Sec with a request for additional funds to implement the project in a manner compliant with GCF policies. Note: The IRM additionally preserves its right to recommend the GCF provide additional funding if it determines that the Secretariat's acts or omissions were in non-compliance with relevant obligations and these caused, in whole or in part, adverse impacts to relevant stakeholders. .
33.	132	Recommendation 2 requires an independent assessment of FPN's ESMS and the implementation of a budgeted Corrective Action Plan to strengthen SEAH/GBV prevention, accountability, staff capacity, and GRM oversight.	Recommendation 2 Independent ESMS Assessment and Corrective Action Plan appears to require a comprehensive institutional assessment, including broad reviews of HR policies, performance management, disciplinary procedures, equal pay, governance, and contractual arrangements. It may be helpful to revisit the scope of the recommendation and consider focusing it more closely on the operation of the GRM and the implementation of the GBV/SEAH Protocol. It may also be helpful to identify the entity expected to bear the associated costs, as well as provide an indicative implementation timeframe, given that the recommendation is likely to require significant financial, technical, and administrative resources.	As the Secretariat understands from the IRM that the Draft Report has been shared with WWF-US for review, the Secretariat will defer to WWF-US for the estimated cost implications of this recommendation should WWF-US have any concerns with the feasibility of this recommendation being implemented.	Scope of recommendations	IRM defers to the AE to assess the appropriate scope of an assessment, and the level of effort and resources for addressing Recommendation 2, but understands that some steps in conducting such an independent assessment of relevant FPN policies, procedures and mitigation measures may have been initiated. If endorsed by the Board, IRM will monitor, as part of its monitoring mandate, the AE decisions and actions to address this recommendation.
4.4.3 Issue 2: Labour and Working Conditions – Workplace Harassment and Retaliation						

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
34.	155	GCF policies and the FPN subsidiary agreement with WWF-US require justification for significant changes to the HECO team.	Please clarify the GCF policy that requires this justification. Whether the manner in which a change in the HECO team may or may not be considered a breach of a legal obligation under an agreement between the accredited entity and an executing entity is subject to further analysis. If this is not regulated under a GCF operational policy or procedure, then the relevance of this statement is not clear.	- GCF policy requires compliance with local law.	Applicable policies and procedures	GCF policy and the AMA for WWF-US require compliance with applicable national law, including Colombian law. GCF Policy requires that FAAs and subsidiary agreements are followed; the FAA cited in the fn 191 references the clause in question.
35.	175	The IRM finds that FPN's decision not to renew the Complainant's fixed-term contract constitutes evidence of non-compliance with GCF requirements and national legal protections against workplace retaliation.	While the IRM has undertaken a thorough analysis supported by an external Colombian labour law opinion, the Secretariat notes that the legal opinion is not determinative. In this regard, it assesses how a Colombian court might evaluate the evidence under Colombian law, and its conclusions depend both on the assessment of the evidence and on whether the Executing Entity is able to adduce sufficient evidence to rebut the applicable legal presumptions. Accordingly, it is recommended to exercise caution when making findings of non-compliance with Colombian law or making determinations that ultimately fall within the jurisdiction of the competent Colombian authorities or courts. Instead, the report could indicate that the available evidence may suggest or may indicate non-compliance with Colombian labour law, while making clear that any definitive determination under Colombian law ultimately rests with the competent Colombian authorities or courts. In this regard, the findings may be more appropriately framed as conclusions for the purposes of assessing compliance with GCF policies, informed by the external legal opinion and the evidence available to the IRM	-	Applicable policies and procedures. GCF Policy requires that FAAs and subsidiary agreements are followed; the FAA cited in the fn 191 references the clause in question.	The IRM outlines redress in the form of financial compensation consistent with the principles of Colombian law. This level of specificity is appropriate to enable the GCF Board to appreciate the severity of the policy non-compliance and to inform its deliberations. The IRM takes no position on the outcome of any national legal proceedings, and the recommendation has no legal bearing on them. Due diligence of the national institutional and legal context is a necessary element of GCF compliance assessment. GCF policy and the AMA for WWF-US require compliance with applicable national law, including Colombian law. The IRM's analysis of national law compliance was a compulsory response to the Complainant's specific citations of national legal requirements, and is conducted in service of its analysis of GCF policy compliance. The IRM's reference to national law is appropriate where: (1) the national legal framework provides a useful analytical resource for a specific compliance question; or (2) national law complements specific E&S policy areas where GCF policy is silent. Colombian law provides a well-developed — though not exclusive — framework for assessing workplace retaliation. The IRM contends that the AE and Secretariat could and should have conducted equivalent legal analysis as part of ESDD, given that SEAH was already identified as a higher-risk area of ESMF implementation. Additionally, Executing Entities must comply with national law both as entities operating within a given country and as a matter of GCF policy. Several Colombian laws are mentioned but not substantively analyzed in the ESMF. Risk-based ESDD should routinely identify higher-risk issues for assessment against national legal and regulatory obligations. This step may be constrained by the absence of an institutional GCF framework for evaluating national legal and regulatory performance — beyond formal equivalence — to support quality control of project-level compliance with national law.
36.	180	This paragraph is titled "Recommendation 6 (R.6)".	As there are only two recommendations (R.1 and R.2) prior to this one, please check the numbering.	-	Accuracy of other references	Recommendation numbering has been revised.
37.	180	GCF Secretariat works with WWF-US to ensure that FPN is in compliance with "GCF Policy and FAA covenants".	Please specify the specific "GCF Policy" that is referred to in this recommendation. Further, it is not clear why reference is made to the FAA covenants in this context, given that the scope of the investigation relates to compliance with GCF operational policies and procedures, and not GCF legal agreements.	-	Scope of recommendations	Revised to reflect referenced GCF policies.
38.	180	Compensation shall include a monetary payment equivalent to the Complainant's gross salary, statutory employment benefits, and employer pension contributions for the period commencing on the date of the non-renewal of the Complainant's contract (February 2025) and ending on the date compensation is paid, subject to a maximum compensable period of thirty-six (36) months.	The rationale for the proposed maximum compensable period of thirty-six (36) months is unclear. Given that the Complainant was employed under a one-year fixed-term contract with the possibility of renewal for an additional one-year term, please explain the legal, economic, or methodological basis supporting compensation beyond the original contractual term and up to a maximum period of thirty-six months. In this regard, given the reliance on the Colombian law legal opinion to 'determine' non-compliance with national law, it would be helpful to set out legal advice received regarding the precedents under Colombian	-	Full disclosure of relevant information	A maximum compensable period of thirty-six (36) months has been defined, reflecting the duration commonly observed in Colombian labor proceedings of this nature (see Labor Advisory Report, Section 4.4 of Annex V).

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
			law relating to the quantum and calculation of damages in similar cases in the Colombian courts. Moreover, the Secretariat notes that potential compensation in the context of IRM recommendations is intended to place a complainant in the same situation they would have been in had they not been subject to the adverse impacts of the GCF project. In this context, it is difficult to reconcile this with the maximum proposed compensation amount given that the complainant was hired on a one-year fixed-term contract (which fully ran its course), with a possibility, and not a right, of renewal.			
39.	180	The compensation package shall include an amount reasonably calculated to compensate for non-economic harm resulting from the retaliation, including psychological harm, reputational damage, and loss of professional and career opportunities. This amount shall not exceed USD25,000.	The recommendation contemplates a compensation package to address non-economic harm, including psychological harm, reputational damage, and professional impact. It may be helpful to provide further clarity on the assessment undertaken to establish and quantify such harm. In general, the determination and quantification of non-economic damages requires consideration of several elements, including: (i) the existence of the alleged harm supported by sufficient and relevant evidence; (ii) the causal link between the conduct and the harm suffered; and (iii) a reasonable methodology for determining the appropriate level of compensation. In this regard, it may be helpful to clarify: a. What analysis was undertaken in relation to each of these elements? b. Which entity would be responsible for carrying out such assessment as part of the proposed remediation framework? c. What is the basis for establishing the proposed cap of USD 25,000 for non-economic harm, including whether criteria such as reasonableness, proportionality, or relevant judicial precedents were considered in determining this amount?	As the Secretariat understands from the IRM that the Draft Report has been shared with WWF-US for review, the Secretariat will defer to WWF-US for the estimated cost implications of this recommendation.	Full disclosure of relevant information	The recommended amount of USD 25,000 for redress of non-economic harm is based on an indicative ceiling of one hundred monthly national minimum wages (SMLMV) established under Colombian case law (Case No. 26251, August 28, 2014) and is consistent with the circumstances of the case, including the concept of 'second-order violence' recognized in Constitutional Court ruling T-141. This amount — equivalent to 50 SMLMV — was calculated using the current SMLMV value (COP 1,750,905) and the reference exchange rate at the time of preparation of this memorandum (COP 3,567/USD), yielding approximately USD 24,543. This figure is substantially below the maximum that a Colombian labor judge could award applying the gender-perspective standard under Article 3 of Law 2365 of 2024.
40.	180	Any compensation payment shall be contingent upon the execution of a full and final settlement agreement under which the Complainant releases and waives any and all claims, causes of action, and legal remedies arising from or relating to the matters addressed by this determination against FPN and its affiliates, thereby fully resolving the dispute.	In relation to the proposed settlement agreement, please clarify: 1. How would the proposed waiver and release interact with any ongoing or future proceedings before competent national courts, labour tribunals, or administrative authorities? 2. Has Colombian legal counsel been consulted regarding the enforceability of a waiver of employment-related claims in the circumstances of this case? 3. Under Colombian law, would any review, approval, validation, conciliation, or participation by a competent labour authority, labour inspector, court, or other public body be required for the proposed settlement agreement to be valid and enforceable? Confirming the applicable legal requirements, enforceability, and appropriate procedural framework under Colombian law would help ensure that any proposed settlement is valid, enforceable, and does not inadvertently create additional legal risks for the parties.	-	Full disclosure of relevant information	Any compensation payment shall be contingent upon execution of a full and final settlement agreement under which the Complainant releases and waives all waivable claims, causes of action, and legal remedies arising from or related to the matters addressed by this determination against FPN and its affiliates — excepting non-waivable undisputed worker rights under Article 53 of the Colombian Constitution and Article 15 of the Substantive Labor Code — thereby fully resolving the dispute. ***On the interaction of any waiver and release with ongoing or future national proceedings:*** Under Article 2483 of the Civil Code, a settlement produces res judicata effect between the parties as to the claims specifically covered by the agreement. If the Complainant subsequently brings a claim on the same subject matter, FPN may raise the defenses of payment, set-off, and prior settlement (Article 1714 of the Civil Code; Article 100 of the General Code of Procedure), crediting amounts already paid against any subsequent judicial award and thereby avoiding double payment. Homologation of the agreement before a Labor Judge or Labor Inspector is recommended to secure full enforceability. ***On the enforceability of a waiver of employment-related claims:*** Under Article 2483 of the Civil Code, a properly executed settlement agreement produces res judicata effect between the parties as a matter of law, without requiring prior judicial or administrative homologation, provided it satisfies general contract validity requirements and respects the non-waivability of the worker's certain and undisputed rights under Article 15 of the Substantive Labor Code. FPN may elect to elevate the agreement to a formal conciliation before the Labor Judge or

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
						Labor Inspector (Articles 78 and 20 of the Labor Procedure and Social Security Code), which subjects it to a legality review, confers executory force, and reduces the risk of a subsequent nullity challenge. *On the requirement for authority approval of the settlement:* No prior approval from any public authority is required for the settlement agreement to be valid and enforceable between the parties. However, voluntary homologation before a competent Labor Judge or Inspector is recommended as a prudent measure to ensure full enforceability and protect FPN against future claims arising from the same subject matter.
4.4.5 Issue 4: Adverse Impacts on the Complainant						
41.	192, 193, 197	The Complainant has been unable to secure permanent employment since leaving FPN. The Complainant further seeks remedial actions to restore professional reputation, replace lost economic livelihood and financial indemnification for costs of psychosocial harm.	Please provide the evidence for these assertions.	-	Full disclosure of relevant information	The evidence of non-employment is the testimony of the Complainant, including enrollment in a graduate program in 2026.
42.	196	The IRM concludes that FPN's failure to provide an effective workplace GRM also resulted in non-compliance with the SEAH Action Plan requirements relating to survivor support and redress.	The basis on which third parties are required to comply with the SEAH Action Plan is not clear.	-	Applicable policies and procedures	See previous response regarding the justification for reliance on the GCF Action Plan.
43.	203	Economic harm: the HECO Gender Specialist position was renewable for the life of project; given the grounds on which the contract was not renewed, the consideration of a position required for multiple years could represent a significant loss of potential income and benefits.	Paragraph 203 appears to rely on the premise that the non-renewal of the Complainant's contract resulted in the loss of future income and benefits associated with a position that was renewable for the life of the Project. Please clarify whether the assessment of economic harm is based on an assumption that: (i) the Complainant would have remained in the position for the duration of the Project; (ii) renewal of the contract would have occurred automatically or as a matter of course; or (iii) the Complainant had a legally protected contractual expectation of renewal. This clarification would be helpful in light of the nature of the contractual relationship. As noted in the Draft Report, the Complainant was employed under a one-year fixed-term contract with a possibility of renewal, rather than an automatic right to renewal. In this regard, it may be useful to distinguish between non-renewal of the contract upon expiry and early termination of a contract before its agreed expiry date. While early termination may result in the loss of contractual rights and entitlements for the remaining term of the agreement, it appears that the circumstances under consideration here relate instead to the non-renewal of the contract upon expiry. Against this background, it would be helpful to clarify whether the assessment of any economic harm is premised on the existence of a legally protected expectation of renewal that would have entitled the Complainant to continue in the position beyond the original contractual term.	-	Full disclosure of relevant information	IRM found that contract non-renewal after the first year of a fixed term contract constituted retaliation against the Complainant after engaging in protected workplace activity, a policy violation defined by protections under Colombian law. FPN provided insufficient evidence to justify contract non-renewal was based on performance, which while not required under Colombian law, weakens their ability to prove non-retaliation. IRM also considers remediation for economic harm based on the HECO project dependence on a qualified Gender and SEAH specialist and the expected continuity of the Complainant in the fixed term position for which they were hired and qualified, following CO labor law requirements. These and other factors informed IRM's finding of economic harm.
44.	208	Finding 5 concludes that there is a clear causal link between the identified GRM and labour policy non-compliance and the various harms suffered by the Complainant. The IRM finds that FPN failed to adequately respond to the Complainant's grievance and is responsible for the resulting harms caused by	Finding 5 refers broadly to "multiple forms of harm" suffered by the Complainant and concludes that FPN is responsible for the harms caused by the identified non-compliance. Please clarify which specific categories of harm are considered established for purposes of this finding and any resulting remedy. Please also confirm whether the analysis of the existence of harm and causation is contained in	-	Full disclosure of relevant information	The specific categories of harms are identified. In the present case, the IRM is not in a position to conduct or commission detailed forensic, psychosocial, or physical examinations to establish with scientific certainty the quantum of harms suffered by the complainant. For this reason, the IRM relied on the best analytical framework available (the Colombian legal system's

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
		non-compliance with GCF policies and applicable national law.	paragraphs 200 – 204. In addition, please clarify who will be responsible for quantifying the damages.			approach to estimating such harm). However, the IRM is open to the AE devising its own framework for calculating the quantum of harms and has modified the report to provide for this possibility. The IRM would expect the final numbers to be categorically equivalent to what is currently specified in the report and would rigorously monitor this approach if it were preferred by all stakeholders.
45.	208	Finding 5 concludes that there is a clear causal link between the identified GRM and labour policy non-compliance and the various harms suffered by the Complainant. The IRM finds that FPN failed to adequately respond to the Complainant's grievance and is responsible for the resulting harms caused by non-compliance with GCF policies and applicable national law.	Please specify which GCF policy(ies) and which specific provision(s) of those policy(ies) were found to have been breached. Please also specify which provisions of applicable national law were determined not to have been complied with.	-	Full disclosure of relevant information	Report modified to specifically reference the provisions of the RESP that require projects to operationalize SEAH provisions and comply with national laws, regulations, and standards.
4.5.1 Introduction						
46.	220	WWF-US Safeguard Integrated Policies and Procedures (SIPP) do not include a separate policy on labour and working conditions, but addresses labour risks in its safeguards screening form – an issue that was cleared by GCF in the December 2022 restated AMA.	Please provide the evidence of GCF's "clearance" since this would not typically be a matter discussed during AMA negotiations.	-	Accuracy of other references	Relevant paragraph revised to clarify that an AMA agreement indicates GCF's acceptance of an AE's policies.
47.	221	SEAH risk assessment must cover risks to workers within "all GCF-funded organizations".	Please clarify the reference to "GCF-funded organizations" since it is not clear what these are.	-	Accuracy of policy references	GCF organizations refers to all AEs and EEs.
4.5.2 Analysis of GCF Policy Application to HECO Governance Arrangements						
48.	228	The FAA governs FP203, "including EE obligations".	As the FAA is an agreement between GCF and the AE, the FAA sets out the obligations of the AE, not the EE. EE obligations are set out in separate subsidiary agreements to which GCF is not a party. The contractual arrangements should be accurately described in the report.	-	Accuracy of other references	GCF must have access to these agreements to assure itself the requirements to transfer the policies requirements are fulfilled in all subsidiary agreements.
49.	232	FPN's GRM is not mentioned in the high-level GRM description in project documents, and the project-level GRM remains a pending deliverable well into Year 2 of implementation.	The ESMF established the requirement for an efficient and effective project level GRM and defined the principles under which the GRM would operate, including procedures for the submission, acknowledgment, processing, investigation, appeal, monitoring, and evaluation of grievances. Although the ESMF did not specifically reference FPN's grievance mechanism in its description of the GRM framework, stakeholders continued to have access to grievance redress through the project's layered grievance management framework, including mechanisms maintained by WWF Colombia, WWF US and the IRM. The project-level GRM was intended to be developed within the first six months of implementation through consultations among project partners to clarify roles, responsibilities, and operational arrangements. Although finalization of the project-level GRM took longer than originally anticipated, stakeholders continued to have access to existing grievance channels during this period. The functionality of these channels is evidenced by the Complainant's use of the WWF-US grievance mechanism. The Secretariat has continuously engaged with WWF-US regarding the establishment of a robust project level GRM. WWF-US submitted a draft project level GRM to the Secretariat on 6 February 2025, followed by several rounds of review and discussion. The Secretariat provided detailed comments on subsequent revisions and reviewed information	-	Full disclosure of relevant information	IRM disagrees with the Secretariat's assessment of the project level GRM being aligned to GCF policy requirements. The report clarifies the significance of the FPN institutional GRM to the functionality of any project-level GRM and why insufficient assessment of the level of FPN readiness to ensure a survivor-centered, gender-responsive GRM as required by GCF contributed to non-compliance. The principle of subsidiarity encourages grievances to be addressed at the lowest level possible. IRM acknowledges that the project level GRM is under development and that the AE GRM was accessed by the Complainant. However, the evidentiary record supports IRM's finding that FPN failed to ensure access to an adequate accountability mechanism for FPN staff and IRM did assess the functionality of WWF-US GRM. Without corrective action recommended in this report, it is unlikely that FPN's institutional GRM can be relied upon to fulfill its central purpose within the revised project-level GRM.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
			regarding the process undertaken by WWF-US to develop the mechanism. Based on the information provided, the Secretariat considers that the GRM is aligned with the GCF requirements. The remaining step is for WWF-US to present the GRM to potentially affected communities and project workers and obtain their concurrence on its use. Pending completion of this process, GCF has agreed to the interim use of the PNN grievance redress mechanism.			
50.	233	GCF approved its revised SEAH Policy in 2021.	The Revised SEAH Policy adopted pursuant to decision B.BM-2021/08 applies to "GCF Covered Individuals". As stated in paragraphs 4 and 7, SEAH risk mitigation requirements for all GCF-financed activities are dealt with in the Revised Environmental and Social Policy, not in the Revised SEAH Policy.	-	Applicable policies and procedures	Reference revised to Revised Environmental and Social Policy.
51.	234	IRM found no explicit communication between the Secretariat and WWF-US on SEAH Action Plan awareness building.	The appraisal record demonstrates that the Secretariat engaged extensively with WWF-US on SEAH-related risks, mitigation measures, institutional arrangements, capacity strengthening, grievance mechanisms, and monitoring requirements throughout the review process. In particular, during ESS review Round 3 (23 June 2022), the Secretariat provided detailed comments requiring WWF-US to: • Expand the SEAH risk assessment to consider risks affecting both project beneficiaries and workers throughout the implementation chain, including executing entities, contractors, and subcontractors; • Strengthen SEAH prevention measures and incorporate specific mitigation actions into the ESMF rather than relying solely on general references to WWF policies and codes of conduct; • Establish appropriate procedures for handling SEAH-related complaints through project-level grievance mechanisms; and • Define arrangements for monitoring, reporting, and continuous improvement of SEAH risk mitigation measures throughout project implementation. The Secretariat further supported the proposed engagement of a Gender and SEAH Specialist, requested clarification regarding institutional roles and responsibilities, and emphasized the need for capacity development and operational measures to address threats against women environmental leaders and gender-based violence. Records show that the appraisal comments and subsequent revisions drew upon both WWF SEAH guidance and good-practice evidence cited from USAID/IUCN's AGENT initiative to create the project's SEAH risk mitigation plan and Gender Action Plan. WWF-US subsequently revised the ESMF and related project documentation in response to these comments. WWF-US committed to developing a detailed SEAH risk mitigation plan within the first six months of implementation, including: • Capacity building for implementing partners on GBV and SEAH prevention; • Training on WWF policies and codes of conduct; • Development of communication and early warning mechanisms; Strengthening grievance procedures for SEAH-related complaints; and • Monitoring and reporting of SEAH-related grievances and risks. In parallel, the Secretariat's Gender review also requested the inclusion of SEAH considerations within the Gender Assessment and Gender Action Plan, resulting in revisions to both documents, including the addition of SEAH-related text, mitigation measures, and institutional responsibilities.	-	Full disclosure of relevant information	IRM agrees with the Secretariat's description of engagement on SEAH, which is summarized in the report, but stands by its finding the ESDD fell short of what was required. IRM contrasts with the Secretariat's focus on ensuring AE awareness with the relatively inattention to evidence of AE or EE readiness to meet these obligations in practice. Clear advice on GBV/SEAH was given by the Secretariat and reflected in the ESMF, which IRM found was unmatched by a similar level of assessment of WWF-US/FPN capacity to implement these measures. Insufficient due diligence of AE and EE capacity to meet GCF SEAH requirements (as detailed in the SEAH Risk Assessment Tool) limited GCF assurance of whether the AE is truly "aware" of what these requirements entail and how to move from principles to compliance in practice.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
			Accordingly, the evidence demonstrates substantive and iterative engagement between the Secretariat and WWF-US regarding SEAH awareness, prevention, mitigation, response, capacity strengthening, and accountability measures. The Secretariat therefore considers that SEAH-related awareness and capacity considerations were addressed through the broader appraisal dialogue and corresponding revisions to the project's ESS and gender instruments.			
52.	238	Under the FAA, WWF-US "covenants" to GCF that it has carried out all due diligence necessary to ensure the Funded Activity complies at all times with the Updated Gender Policy and the Indigenous Peoples Policy, and that WWF-US will not condone, encourage or tolerate conduct equivalent to SEAH in the Funded Activity.	The "covenant" relating to the due diligence is actually a representation made by WWF-US pursuant to Clause 10.01(f) of the FAA. Clause 18.02(l) of the AMA and Clause10.02(w) of the FAA require WWF-US not to directly or indirectly condone, encourage, or tolerate participation, or engagement in any conduct substantially equivalent to SEAH in the Funded Activity.	-	Accuracy of other references	Report modified to include "directly or indirectly".
53.	238	The SEAH Action Plan requires AEs to identify SEAH risks in safeguards instruments and undertake other SEAH risk mitigation measures.	Paragraph 1 of the SEAH Action Plan states that it aims to set out how the RESP requirements with respect to SEAH will be implemented by the Secretariat. The basis on which third parties are required to comply with the SEAH Action Plan is therefore not clear.	-	Applicable policies and procedures	See earlier response on IRM's understanding of the applicability of the SEAH Action Plan to AE and EE, particularly for FP203, which is heavily reliant on EEs for implementation.
54.	238, footnote 283	The footnote refers to paragraph 21 (4.4.3) a of the SEAH Action Plan.	Please double check the cross-reference to the SEAH Action Plan.	-	Accuracy of policy references	Revised to 4.4.1.
55.	238	This paragraph quotes "due diligence for Funding Proposals, including subprojects" from the SEAH Action Plan.	The Secretariat is unable to locate this text in the SEAH Action Plan.	-	Accuracy of policy references	Revised to paraphrase para. 10 of the SEAH Action Plan.
56.	240, Annex IX, Box 1	The GCF Guidance Note on FP Appraisal Process Due Diligence from November 2025 provides a useful standard by which AE due diligence of EE capacity can be assessed.	Since this Note was finalized more than two years after this Funding Proposal was approved by the Board, it is not appropriate to rely on this Note as a reference point for assessing the due diligence undertaken by both the Secretariat and the AE at the time this Funding Proposal was developed / reviewed.	-	Applicable policies and procedures	The report explains the rationale for reference to the GCF Guidance Note on FP Appraisal Process Due Diligence as a useful standard, of which the AE or the Secretariat could have chosen from multiple available options. Hence, the reference to the GCF Note is illustrative of due diligence good practice resources that are available to fill in gaps for compliance assessment.
4.5.3 AE's Due Diligence of Environmental and Social Risks for FP203						
57.	265 and 266	These paragraphs are titled "Recommendation 4 (R.4)" and "Recommendation 5 (R.5)" respectively.	As there are only three recommendations prior to this one, including the third one which does not appear to have been numbered sequentially, please check the numbering.	-	Accuracy of other references	Recommendation numbers have been revised.
58.	265	WWF-US is to develop a standardized, risk-based procedure for institutional E&S due diligence drawing from various sources.	As this recommendation is framed in general terms for future WWF-US projects, rather than for the current project, this goes beyond the scope of the project and the function of "redress" in the IRM's PGs. Moreover, WWF was re-accredited by the GCF Board pursuant to decision B.34/17, paragraph (g), based on the assessment of the independent Accreditation Panel contained in document GCF/B.34/09/Add.07. This assessment includes a dedicated section on environmental and social safeguards at Section 3.2, which concludes that "*the AE's environmental and social management system, comprising the Environmental and Social Safeguards Framework (ESSF) and the Safeguards Integrated Policies and Procedures (SIPP), supported by evidence of its track record, fully meets the GCF Revised Environmental and Social Policy to the extent applicable to accreditation and GCF interim ESS standards for maximum E&S risk category B/I-2 projects/programmes with respect to performance standards 1–8*".	-	Scope of recommendations	IRM stands by the Recommendation as directly responsive to the findings, within scope of the PGs, and reflects measures for which the AE has indicated it has begun to consider. The IRM may make recommendations at the project, systemic, and institutional levels to address non-compliance and prevent reoccurrence.
paragraph (g)						
4.5.4 AE Reporting of Environmental and Social Risks for FP203						
59.	268	The AE is required to report on project performance in accordance with the AMA and	GCF does not require WWF-US to report to GCF "in accordance with the subsidiary agreements". Instead, WWF-US is required to report to GCF	-	Accuracy of other references	Report clarified accordingly.

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
		"HECO subsidiary agreements".	based on the relevant GCF policies (i.e. the Monitoring and Accountability Framework adopted in decision B.11/10 and other relevant policies), based on the legal obligations in the AMA and FAA which are intended to operationalize the relevant policy reporting obligations.			
60.	272	AMA Clause 5.03 provides for WWF-US to apply the 2015 MAF.	Clause 5.03 of the AMA requires WWF-US to undertake certain actions in relation to the MAF. It does not require WWF-US to "apply" the MAF as a whole.	-	Accuracy of other references	Revised accordingly.
61.	273, footnote 314	Multiple criteria under the FAA correspond to and would seem to warrant prompt reporting by FPN to WWF-US of SEAH and GBV grievances that surfaced in the Complaint.	Please specify which provisions of the FAA are being referred to here.	-	Accuracy of other references	Revised to clarify.
62.	273, footnote 315	The FAA states that Colombia Law 2365 requires reporting on known cases of SEAH or GBV.	Please specify the provisions of the FAA where this is stated.	-	Accuracy of other references	Revised to clarify.
63.	282, 283	The lack of accuracy and candour in WWF-US monitoring and reporting is in non-compliance with "GCF Policy".	Please specify which specific policy(ies) and which specific provisions in those policy(ies) have not been complied with.	-	Accuracy of policy references	Revised to specify – Monitoring and Accountability Framework, para. 13.
64.	285	This paragraph is titled "Recommendation 6 (R.6)".	As there is already a Recommendation 6 at paragraph 180 above, please check the numbering.	-	Accuracy of other references	Numbering has been revised.
65.	285	WWF-US to revise the Year 1 APR to including the additional updates and information listed in this recommendation.	Given that the Year 1 APR is already publicly available on the GCF website, it is potentially misleading to replace this version with a revised version. It would be more accurate and transparent for WWF-US to prepare an addendum to the Year 1 APR to cover the additional information requested.	-	Scope of recommendations	Agreed. Report modified to reflect this suggestion.
66.	285	WWF-US to consider revising the "reporting framework" to add a dedicated module of environmental and social internal institutional risk management questions.	Please clarify whose "reporting framework" is referred to in this recommendation as well as to whom this reporting is intended to be made.	-	Scope of recommendations	Revised to clarify.
4.6.1 Secretariat Due Diligence						
67.	289, 292	The Secretariat assessment of the Funding Proposal is a limited distribution document.	Please note that the Secretariat assessment is a publicly available document on the GCF website and can be found here.	-	Accuracy of other references	Noted, revised.
68.	289	The IRM will rely on the 2015 MAF as the basis for reviewing Secretariat monitoring requirements, as the Updated MAF was adopted in July 2025, after the first APR was submitted.	Please note that the Updated MAF did not become effective immediately on adoption by the Board. It only became effective on 31 October 2025 and even then, not all of the sections of the Updated MAF became effective on 31 October 2025. Moreover, as this project was approved at B.35, pursuant to the transitional arrangements adopted under decision B.42/13, the monitoring with respect to this project is to be undertaken accordance with the Monitoring and Accountability Framework adopted pursuant to decision B.11/10.	-	Accuracy of policy references	Noted. Slight revision made.
69.	292	The Secretariat assessed the GBV/SEAH risk mitigation measures under the ESMF as consistent with, amongst other things, the "GCF SEAH Policy".	The Revised SEAH Policy adopted pursuant to decision B.BM- 2021/08 applies to "GCF Covered Individuals". As stated in paragraphs 4 and 7, SEAH risk mitigation requirements for all GCF-financed activities are dealt with in the Revised Environmental and Social Policy, not in the Revised SEAH Policy.	-	Accuracy of policy references	Revised accordingly.
70.	298, 299, 300, 302	The FP203 funding proposal lacked adequate evidence of EE capacity assessment to comply with GCF's safeguards and gender requirements. The Secretariat's assessment of governance arrangements and ESS mitigation capacity are primarily based on "trust" in the AE's capacity that rests on the AMA, which extends to EEs through the subsidiary agreements.	Under Clause 10.02(a)(i) of the AMA, in relation to a Funded Activity where WWF-US is not the EE, WWF-US is required to assess through appropriate due diligence processes the integrity and capacity of each EE to implement the Funded Activity, report on such assessment and make such assessments available to GCF upon request. Moreover, WWF-US shall only select each EE based on a positive assessment of that EE's capacity to carry out the Funded Activity that is being assigned to it and in a transparent documented manner. Therefore, matters relating to the selection of EEs are not grounded on "trust", but rather on contractual requirements.	If the suggestion of these paragraphs is that AEs are required to submit detailed assessments of each EE's capacity to comply with GBV/SEAH risk mitigation plans in addition to the existing information that AEs are already required to submit with respect to EE capacity assessments, the Secretariat expects that AEs will ask for increases in AE fees or request funding under GCF's	Scope of recommendations	Closing this ESDD gap should have only required modest additional resource use and should not have delayed project approval. Targeted improvements were available: the institutional and legal due diligence chapters could have included a more substantive review of the EE's safeguard implementation track record; the AE and Secretariat could have requested the EE GRM Policy, grievance registry, staff training records, and documentation of how any prior SEAH cases were handled. Such steps would likely have enabled more targeted gap-filling actions and additional resource allocation to EE SEAH capacity and AE oversight, and may have identified the AE's unfamiliarity with SEAH requirements. None of these measures

No.	Ref. / Section paragraph	Summary	Comment from Secretariat	Cost implications	Theme	IRM response
			Moreover, the AE's capacity was assessed (and re-assessed) by GCF's independent Accreditation Panel, and supported by the Board when it decided to first accredit, and subsequently reaccredit, WWF-US. Such assessments and decisions were not made based on "trust".	project preparation facility to cover these costs.		would have entailed full Environment and Social Due Diligence. IRM does not view this requirement as equivalent to the full ESDD, for which the AE holds responsibility. Finding 8 is clarified to address this point.
71.	301	This is the first FP approved under the new SEAH policy.	SEAH risk mitigation requirements for funded activities are dealt with under the Revised Environmental and Social Policy, not the Revised SEAH Policy. Moreover, the Revised Environmental and Social Policy applies to projects submitted for Board approval at B.32 and beyond. This Funding Proposal was approved at B.35 and is therefore not the first project approved under the Revised Environmental and Social Policy.	-	Full disclosure of relevant information	Revised accordingly.
72.	305	The Secretariat should develop clear published guidance on what due diligence is "necessary and appropriate" in different circumstances.	The Secretariat already has a range of environmental and social due diligence tools, checklists, and review mechanisms that support its second-level due diligence function. These include screening and categorization templates, funding proposal due diligence checklists, thematic review guidance and decision-tree tools used during the appraisal of funding proposals. Existing tools support the review of a broad range of issues, including environmental and social risks, labour and working conditions, stakeholder engagement, gender considerations, Indigenous Peoples, SEAH risks, community health and safety, and grievance redress arrangements. In addition, the Secretariat has developed various guidance documents and due diligence checklists over time to promote consistency in the assessment of funding proposals and monitoring. Building on these existing systems and tools, the Secretariat is currently undertaking a review of GCF's current environmental and social due diligence approach and systems. The objective is to ensure that GCF's due diligence systems remain fit-for-purpose, effective, and efficient as the portfolio continues to grow in scale and complexity. The overarching goal is to ensure that GCF's environmental and social due diligence framework is robust, practical, aligned with GCF's second level due diligence mandate and Board-approved policies, consistent with GCF's risk appetite, and appropriately tailored to project-level risks. The review also seeks to ensure that the system remains suitable for GCF's diverse ecosystem of AEs while reflecting GCF's role in undertaking second-level due diligence rather than first-level environmental and social assessments.	-	Full disclosure of relevant information	IRM notes and welcome this comment, and looks forward to learning about the outcome of these exercises. IRM cannot prejudge or interpret the outcome of these processes. However, IRM observes that defining reasonable and appropriate due diligence is an active and unresolved debate within GCF. No fixed threshold defines reasonable and appropriate ESDD across all projects and contexts. Since a 2019 GCF-commissioned expert report concluded that the appropriate level of ESDD likely falls between a light-touch approach and full duplication of AE-level assessment, the extent of ESDD has remained a matter of professional judgment calibrated to project complexity, risk, the incentives of actors, and evidentiary gaps. Accordingly, the IRM applied a good-faith interpretation of existing GCF policy, informed by knowledge of good practice, in assessing whether the ESDD satisfied the "necessary and appropriate" requirement for FP203. The recommendation acknowledges the external review of GCF's current environmental and social due diligence approach and systems currently underway, which can hopefully draw from the lessons and insights provided by this Compliance report.
4.6.2 The Secretariat's Monitoring of AE Reporting and Project Implementation						
73.	310	There were Secretariat concerns during reaccreditation regarding gaps in WWF-US labour and working conditions frameworks.	Please specify the basis for this statement as these aspects are not reviewed by the Secretariat at an institutional level. To the extent that there are any concerns in the context of individual projects, the Secretariat expects to deal with these concerns in the context of that project. For completeness, the re-accreditation assessment prepared by the independent Accreditation Panel in relation to WWF-US as set out in document GCF/B.34/09/Add.07 does not refer to any such concerns.	-	Accuracy of other references	The concern surfaced in AE interviews.
74.	314	Recommendation 7 from IRM case C0009 requires the Secretariat to develop guidance on risk-based monitoring of projects that are the subject of ongoing IRM cases.	The Remedial Action Plan ("RAP") for C0009 is currently at the consultation phase. The development of relevant guidance forms part of the RAP actions.	-	Scope of recommendations	Noted.

FPN Comments

	Ref./Para. # (draft)	Comment	IRM response
1	General	Patrimonio Natural Fondo para la Biodiversidad y Áreas Protegidas reaffirms its respect for the institutional mandate of the Independent Redress Mechanism (IRM) as an independent accountability mechanism of the Green Climate Fund (GCF) and recognizes the important role it plays in strengthening institutional integrity, transparency, and lessons learned from the implementation of projects financed by the Fund. Patrimonio Natural fully agrees that compliance mechanisms should not be limited to establishing individual responsibilities but should contribute to the ongoing strengthening of institutional systems for environmental, social, and employment management, as well as governance. It is precisely for this reason that it is essential that the conclusions contained in a Compliance Report be based on a rigorous application of the GCF's policies, a balanced assessment of all available evidence, and a standard of proof consistent with the non-judicial nature of the mechanism. Patrimonio Natural acknowledges that ongoing opportunities for institutional improvement can be identified. However, it also considers that various sections of the Compliance Report make an insufficiently justified methodological jump from identifying areas in need of improvement to formally declaring non-compliance, without sufficiently elaborating on the legal reasoning that would enable one to conclude that the institutional actions did in fact constitute a violation of specific obligations arising from the Green Climate Fund's policies. The observations presented below are therefore intended to contribute to a comprehensive assessment of the case, to clarify relevant factual aspects, specify the scope of the applicable institutional obligations, and ensure that the final version of the report objectively reflects both the strengths and the limitations observed during the implementation and execution of the HECO - GCF Project.	The IRM notes the first two paragraphs. The IRM agrees with the third paragraph. The IRM notes FPN's position expressed in the fourth and disagrees; the arguments and methodologies for making its compliance findings are sufficiently spelled out in the report.
1.1	Methodological standard	The Compliance Report is based on a methodological assumption that warrants review. A number of sections of the report are based primarily on the following: • Interviews conducted several months after the events; • Retrospective perspectives from officials, including current and former staff members;	IRM assessed all available evidence that was material to the complaint, including relevant evidence that predated the HECO project if appropriate. This assessment of the full range of evidence is reflected in the final report.

		• Subjective perceptions of the work environment; • Narrative reconstructions developed at a later date; • Results of the internal survey conducted to assess knowledge of gender issues; • Inferences regarding institutional motivations for not renewing the contract. The above elements do, to some extent, provide valuable insight for understanding the organizational context; however, they have their limitations from an evidentiary standpoint.	
	Methodological standard	International best practice for compliance assessment clearly distinguishes between: • Documentary evidence from the time of the events; • Testimonial evidence; • Circumstantial evidence; • Subjective statements. The Compliance Report does not always maintain this distinction; in several sections, the interviewees' perceptions end up being treated as if they were fully substantiated facts, without sufficient verification, such as when 18 alleged cases mentioned in the interviews were cited without the necessary documentary evidence.	The IRM applies the "balance of probabilities" evidence standard, under which a fact is established when the available evidence shows that it is more likely than not to be true. In applying this standard, the IRM independently assesses the evidentiary record, including the credibility and reliability of the evidence and the weight or probative value it should be given. It also seeks to triangulate and corroborate evidence from multiple sources. The IRM is therefore not bound by the characterizations or conclusions of the parties but reaches its own findings based on the record as a whole. The IRM therefore notes but respectfully disagrees with FPN's comment on the IRM's methodology.
	Methodological standard	In addition, please note that, in a communication dated 27 November 2025, Patrimonio Natural stated, regarding those interviews, that they were uncomfortable in terms of the place and the way in which they were conducted. During the interviews, Patrimonio Natural's staff members were even put under pressure by being asked the same questions repeatedly, which caused confusion and was intended to elicit specific answers. (Annex 1). This is concerning because, based on these interviews, Patrimonio Natural is alleged to have: expressed institutional and executive-level intentions, engaged in deliberate actions, or made alleged organizational decisions aimed at obstructing investigations into alleged cases of abuse, as well as downplaying situations and taking retaliatory measures. The level of evidence required to reach such conclusions is necessarily higher than that required to identify opportunities for institutional strengthening.	The IRM notes FPN's statement that some of its staff members felt uncomfortable with the location and manner in which the interviews were conducted. Interviews were held in a hotel conference room for approximately one hour, with water and breaks offered. The IRM does not agree that interviewees were improperly pressured or that questions were repeated with the intention of eliciting predetermined answers. Follow-up or rephrased questions are a normal part of a fact-finding process and may be necessary to clarify responses, address inconsistencies, and ensure an accurate understanding of the evidence. Moreover, the IRM promptly responded to FPN's complaint by requesting supporting evidence and specific references to the standards that FPN believed had been violated during interviews. FPN did not respond to that request. Accordingly, the record does not substantiate either the alleged improper conduct or intent. The IRM has taken FPN's concerns into account in assessing the credibility and probative value of the relevant interview evidence. The report presents evidence and analysis consistent with the balance of probabilities evidence standard to support its findings.

1.2	Difference between "institutional deficiencies" and "non-compliance"	One of the aspects that requires the greatest conceptual precision is the distinction between: • an institutional weakness; • an opportunity for improvement; • partial implementation; • non-compliance with a policy. Not every administrative shortcoming automatically constitutes a violation of GCF policies and/or a breach of the law. International due diligence standards recognize that institutional systems evolve gradually through processes of continuous strengthening. In this context, it is necessary to assess: • whether there was an institutional system in place; • whether that system was being implemented at the various levels of the project; • whether Patrimonio Natural took reasonable measures to strengthen it; • whether there was an institutional commitment to address the identified deficiencies.	Noted and agreed. The IRM considered these factors in its investigation, and they are reflected in the final report.
	Difference between "institutional deficiencies" and "non-compliance"	In this particular case, the documentary evidence shows that, during 2024, Patrimonio Natural simultaneously carried out multiple initiatives aimed specifically at strengthening its institutional framework for gender and the prevention of gender-based violence, even though it did not function entirely satisfactorily at the time. This included the following: • Updating and approval of Patrimonio Natural's institutional policy and protocol; • Approval and formation of the Working Group; • Establishment of specific channels for GBV-related complaints; • Conducting assessments through an institutional survey; • Training; • Support from the ARL [occupational health scheme]; • Follow-up efforts through additional awareness-raising sessions.	IRM notes and disagrees with point. IRM has considered and integrated the identified institutional strengthening measures taken by FPN into its analysis and stands behind the finding that such efforts fell short of compliance with GCF policy requirements, particularly at the point when feedback on SEAH/GBV allegations channeled through newly opened procedures failed to activate the appropriate institutional responses. Furthermore, among the corrective actions that were taken by FPN, some were considered by IRM to constitute retaliation against the Complainant. The evidence suggests a breach in policy compliance related to protected workplace activity that was not likely to be closed only by voluntary actions taken by FPN.

		All of these actions were taken in good faith and always with the conviction that they were in accordance with the regulatory framework; the hypothesis of a deliberate institutional decision to prevent the implementation of prevention and care mechanisms is therefore not acceptable.	
1.3	Assessment of institutional good faith	The Compliance Report largely analyses the results obtained; however, it devotes less attention to evaluating the actions taken by Patrimonio Natural to prevent these very risks, which form the object of subsequent analysis. It should be noted that the HECO-GCF project was in the early stages of implementation and had not yet begun field operations. Given that it was in the early stages of implementation, it would not have been accurate at that time to criticize the lack of implementation of certain mechanisms, among other issues.	IRM considers the stage of project implementation as a contributing factor in its analysis. However, evidence points to misunderstandings of core concepts that underpin GCF policy requirements such as a survivor-centered GRM and protected workplace activity, and the likelihood that adequate corrective action would not be forthcoming. The report finding of GRM non-compliance with GCF Policy distinguishes between the good-faith efforts to strengthen FPN's institutional grievance mechanism and a sustained breach of policy requirements. Report findings are appropriate for the project context.
	Assessment of institutional good faith	GCF policies are based on the principle of continuous improvement, which means that compliance analysis should not be limited to identifying sub-optimal results but should also assess: • Reasonable efforts made; • Existing institutional capacity; • Available resources; • Operational context; • The gradual evolution of systems. The available evidence shows that Patrimonio Natural did not remain inactive in the face of the identified risks; on the contrary, it launched multiple institutional initiatives before, during and after the events under review.	Identifying non-compliance is consistent with the principle of continuous improvement and does not negate the points made in this comment. The IRM makes reference to and considers the points raised in the comment in section 4.4.2 of the report.
1.4	Institutional attribution	Another methodological aspect warrants attention because the Compliance Report attributes uniform institutional decisions to Patrimonio Natural; however, Patrimonio Natural comprises various decision-making bodies with different levels of autonomy, scope, and functions. Furthermore, the Herencia Colombia programme involves the participation of different entities, each with its own decision-making bodies and mechanisms. The existence of inter-institutional disagreements, coordination difficulties, or differing interpretations of Protocol implementation does not necessarily indicate a single institutional position or a deliberate policy of non-compliance. Organizational governance involves the coexistence of multiple bodies with distinct responsibilities; the final analysis should therefore reflect that institutional complexity. Placing the entire responsibility for the design, structuring, implementation, and monitoring of the project's and Patrimonio Natural's Grievance Mechanism on Patrimonio Natural is therefore	IRM agrees that the project governance involves management of complex institutional relationships and the report assesses and assigns institutional responsibilities for non-compliance relevant to the complaint. Most of the decision making relevant to the findings of policy non-compliance rested with FPN and therefore the analysis focused on the actions and institutional responsibilities of FPN leadership. The report makes findings of non-compliance for other actors where evidence met the balance of probabilities standard. Recommended corrective actions are proportionate to EE, AE or Secretariat responsibility.

		disproportionate, especially considering that the mechanism was still in the preparatory phase prior to implementation.	
2.1	Response to Finding 1 Preliminary observation	Patrimonio Natural fully agrees that a grievance mechanism is one of the fundamental pillars of the Environmental and Social Management System established by the Green Climate Fund for the HECO-GCF project. It also recognizes that these mechanisms need to continually evolve in order to meet increasingly stringent international standards on victim protection, prevention of retaliation, confidentiality, and effective access to justice. However, the Compliance Report appears to be based on a methodological premise that does not necessarily follow from the applicable policies: the existence of limitations in the implementation of the mechanism automatically amounts to a violation ("non-compliance") of GCF policies. This conclusion requires a more detailed analysis.	IRM agrees with the first paragraph, but disagrees with the last paragraph. The arguments and methodologies for making its compliance findings are sufficiently spelled out in the report.
	Response to Finding 1 Preliminary observation	GCF policies do not require internal mechanisms to be perfect or infallible. They require entities to have reasonable procedures in place, that these procedures be implemented in good faith, and that there be the capacity to identify and correct deficiencies during the project's implementation. From this perspective, the analysis should distinguish between: • The existence of the mechanism; • The extent to which it has been implemented; • The opportunities for improvement identified; • The possible existence of a material breach of the applicable obligations; and • The organization's autonomy and independence in its regulatory framework. In this case, the report does not sufficiently elaborate on the distinction between the stages mentioned.	IRM disagrees with the last paragraph. The arguments and methodologies for making its compliance findings do consider the stage of GRM implementation in the report.
2.2	Response to Finding 1 Objective existence of the institutional mechanism	An initial question is whether Patrimonio Natural lacked an institutional mechanism for addressing complaints related to gender-based violence and sexual assault, as the report appears to be attempting to demonstrate that no such mechanism existed. In this regard, it is important to note that, in 2022 and 2023, the organization began the process of developing a policy and protocol for the prevention of sexual harassment in the workplace, and it was in 2024 that an institutional process took place aimed at strengthening its internal systems through the following actions: • the drafting and adoption of the Protocol for the Prevention of and Response to Gender-Based Violence;	IRM describes FPN efforts to comply with GCF policy and considers this evidence in assessing the actions beginning in September 2024, which fail to activate the required response under the institutional Protocol to known SEAH allegations. The finding is non-compliance because evidence indicates that FPN's good-faith efforts to support a Protocol were compromised, and instead, efforts were redirected to retaliating against the gender expert. IRM finds that the evidence indicates that FPN's efforts to provide a survivor-centered, gender-responsive GRM were at this point not in compliance with GCF policy and that voluntary actions by FPN were unlikely to bring the process into compliance.

		• the formal establishment of the Working Group for the Prevention of Gender-Based Violence; • the definition of response pathways; • the incorporation of confidentiality principles; • the creation of procedures for receiving reports; • the implementation of institutional training programmes; • the definition of specific duties for members of the Working Group. These elements are consistent with the minimum components that GCF policies expect to find in an institutional mechanism. The discussion should therefore not focus on the lack of such a mechanism but rather on its level of maturity and the effectiveness of its implementation. This distinction is legally significant, as the obligations arising from the Environmental and Social Policy and Performance Standard 1 are intended to ensure the existence and reasonable functioning of management systems, not to require perfect results or the absolute absence of deficiencies.	
2.3	Response to Finding 1 The Compliance Report appears to evaluate the mechanism using a retrospective standard	Another aspect that warrants further clarification is the time scale used by the IRM. This is given that a significant portion of the report's conclusions are based on events some of which occurred before the obligation to implement the GCF's policies arose. This introduces a retrospective bias in which institutional decisions have not been analysed based on the information objectively available to Patrimonio Natural at the time the decisions were to be taken but rather on information reconstructed afterwards, including, for example, the interviews conducted by the IRM months later.	IRM assessed all evidence that was material to the complaint, including relevant evidence that predated the HECO project if appropriate. This assessment of the full range of evidence is reflected in the final report.
2.4	Response to Finding 1 Assessment of documentary evidence	The Compliance Report places considerable weight on the interviews conducted during the investigation; however, the institutional response provided a significant amount of documentary evidence supporting specific actions taken by Patrimonio Natural, including: • records of the Protocol's adoption; • records of the formation of the Working Group; • minutes of meetings; • institutional communications; • training schedules;	Noted. This assessment of the full range of evidence is reflected in the final report.

		• internal protocols; • implementation logs; • institutional capacity-building documents. These documents were prepared at the time the events took place and constitute objective evidence that Patrimonio Natural took steps to implement the planned system. While not downplaying the value of testimonial evidence, it is necessary to recognize that contemporary documentary evidence is particularly valuable for reconstructing the chronological sequence of institutional actions. The final version of the Compliance Report should reflect both types of evidence in a more balanced manner and give each the appropriate evidentiary weight, namely, both documentary and testimonial evidence.	
2.5	Response to Finding 1 Phased implementation vs. non-compliance	The GCF's policies incorporate an approach based on continuous improvement. In organizations that are in the process of strengthening their institutional capacities, in particular, it is essential that the implementation of new protocols go through successive phases of learning, adjustment, and consolidation. In this case, the case file itself shows that, during 2024, Patrimonio Natural was in the process of institutionalizing the system for the prevention of and response to GBV. The fact that areas for improvement were identified during that initial phase does not necessarily mean that Patrimonio Natural failed to fulfil its fundamental obligations. On the contrary, it shows that the system was being built, operationalized, and fine-tuned as its implementation progressed.	Noted. Addressed in previous response.
2.6	Response to Finding 1 Shared responsibility for implementation	The Compliance Report focuses much of its analysis on Patrimonio Natural; however, the institutional design of the HECO Project required a sharing of responsibilities among various stakeholders: • Patrimonio Natural as Executing Entity; • WWF-COL as Executing Entity; • PNNC; • WWF-US as Accredited Entity; • the GCF Secretariat;	The report assesses and assigns institutional responsibilities for non-compliance relevant to the complaint. Most of the decision making relevant to the findings of policy non-compliance rested with FPN and therefore the analysis focused on the actions and institutional responsibilities of FPN leadership. The report makes findings of non-compliance for other actors where evidence met the balance of probabilities standard.

		• specialized consultants; • external technical assistance. The very logic of the GCF's fiduciary framework is based on the existence of shared responsibilities to ensure the proper implementation of safeguards. Any analysis of compliance should consequently clearly distinguish between: • obligations specific to Patrimonio Natural; • WWF-US's oversight responsibilities; • the GCF Secretariat's monitoring obligations. Failure to make this distinction could lead to the Executing Entity being attributed responsibilities that the regulatory framework itself partially assigns to other actors.	
2.7	Response to Finding 1 The role of the Gender Specialist as part of the institutional system	The Compliance Report analyses the functioning of the mechanism as if responsibility for its implementation rested solely with Patrimonio Natural's management although the documentary evidence shows that the Gender Specialist played a central role in the operation of that very system. The Protocol assigned her specific responsibilities within the Working Group for the Prevention of Gender-Based Violence, including initially receiving information, assisting with case documentation, activating response pathways, and providing technical coordination for the mechanism. This does not mean shifting institutional responsibility to a single person but rather recognizing that the implementation of the mechanism was based on a shared management model, which also raises the question of whether this professional was the right person to handle relations at the local level, where there is greater resistance to policy implementation. In this context, the IRM's analysis should also assess whether the difficulties observed were due exclusively to structural flaws in the mechanism or whether they were influenced by operational circumstances, limitations inherent to an early stage of implementation, or difficulties in coordination among the various members of the Working Group.	Noted. IRM considered the full range of available evidence in the report, which indicates that non-compliance with GCF policy is precisely related to the fact that the gender and SEAH specialist assigned by FPN to lead the Protocol implementation recommended actions called for under the FPN Protocol in response to SEAH allegations that were resisted by FPN leadership. IRM found insufficient evidence to support FPN's argument that the behavior of the Gender and SEAH specialist presented risks to the HECO project. The report provides further detail regarding how different contextual and operational factors were considered in determined non-compliance and assigned responsibilities for corrective action.
2.8	Response to Finding 1 Proposed revision of the conclusion to Finding 1	Based on the above considerations, Patrimonio Natural proposes that the report's conclusion be reworded to reflect not only the areas where FPN needs improvement but also the Executing Entity's good faith and, more precisely, the available evidence, rather than asserting that there was a widespread failure to comply with GCF policies and implying negligence on the part of the entity, such as avoiding investigations, downplaying situations, or obstructing the implementation and operation of the GRM and the Gender Protocol. The report could thus conclude that: *"The investigation identified significant opportunities to strengthen the implementation of the complaints-handling mechanism and the Protocol for the Prevention of and Response to Gender-Based Violence, particularly in areas related to case documentation, the timely initiation of procedures, clarity of roles, protection from retaliation, and the strengthening of institutional*	Noted. However, IRM stands by the finding that despite FPN efforts to design and implement GBV/SEAH mitigation measures over several years, actions taken during the first year of FP203 implementation were in non-compliance with GCF policy. IRM reiterates that a non-compliance finding is not inconsistent with a process of institutional learning and continuous improvement.

		capacities. However, the evidence also shows that Patrimonio Natural had begun implementing an institutional framework designed to ensure compliance with GCF policies, which was in the process of being consolidated and strengthened during the period under review." This wording maintains the critical nature of the report, acknowledges areas for improvement, and upholds the goal of institutional learning but avoids automatically equating an imperfect implementation process with a complete failure to comply with the obligations set out in the Environmental and Social Policy, the Gender Policy, and the GCF Performance Standards.	
3.1	Response to Finding 2 Preliminary considerations	Patrimonio Natural reaffirms its unequivocal commitment to the prevention, response, and disciplining of all forms of gender-based violence (GBV), sexual exploitation, abuse, and harassment (SEAH). Patrimonio Natural recognizes that these risks require institutional mechanisms that are effective, accessible, confidential, and focused on the people affected. This commitment did not arise as a result of this complain but instead predates it as it took shape in the institutional decision to create a specific protocol, establish a Gender Working Group, develop training programmes, and allocate human and financial resources to strengthening institutional capacities in this area. It is precisely because Patrimonio Natural shares the objectives pursued by GCF policies that it considers it important that the IRM's assessment distinguish between the existence of constraints in the implementation of a system that is still being consolidated and the conclusion that Patrimonio Natural failed to meet its obligations across the board.	Noted.
3.2	Response to Finding 2 The Compliance Report appears to equate the existence of reports with an automatic obligation to initiate formal investigations	One of the main points of Finding 2 is the assertion that Patrimonio Natural did not adequately investigate approximately eighteen (18) incidents related to gender-based violence; however, the case file shows that this figure does not necessarily correspond to eighteen formal complaints, nor to eighteen corroborated incidents, nor to eighteen individual cases subject to disciplinary proceedings. The institutional response itself indicated that the figure appears to be derived from an aggregation of various sources of information, including interviews, diagnostic tools, individual perceptions, and indirect references obtained during the research process. Information obtained from various sources cannot therefore automatically be equated with an individual complaint that is subject to a formal investigation, as these two mechanisms serve different purposes. Organizational surveys make it possible to identify institutional trends and risks; investigative procedures generally require the identification of facts that can be at least minimally specified in order to ensure due process for both the complainant and the person who may be implicated.	IRM did not attempt to investigate or corroborate alleged SEAH incidents and included the number of potential cases to represent the range of potentially eligible complaints that were identified in the course of the investigation. The preponderance of evidence suggests that at least some cases deserved an investigation under GCF requirements, but IRM found no evidence of a formal investigation that met GCF requirements. The burden is on FPN to demonstrate how it determined that investigation was not necessary. IRM found insufficient evidence to support this argument.
3.3	Response to Finding 2	The Compliance Report appears to assume that any information related to possible GBV conduct should necessarily lead to the opening of formal investigations. However, GCF policies, as well as international standards on complaint management, require organizations to develop	The report addresses the principles on which survivor-centered, gender-responsive grievance mechanism design and implementation are based. The differentiation in types of inputs to any GRM is less relevant than the number of high risk complaints that were

	The applicable standard requires reasonable measures, not indiscriminate investigations	proportionate mechanisms and procedures to assess the available information and determine the most appropriate response based on the nature, level of detail, and verifiability of the known facts. In practice, institutional mechanisms distinguish between: • Inquiries; • Requests for guidance; • Informal reports; • Preventive alerts; • Formal complaints; • Complaints liable to investigation. Each of these categories can trigger institutional responses and set various processes in motion. The Compliance Report does not sufficiently elaborate on this distinction. This leads to the conclusion that the absence of formal investigations into information which, in some cases, may not have met the minimum requirements necessary to initiate proceedings that would provide due process for all parties involved, constitutes an omission.	received and evidence of whether the GRM was fit for purpose in responding to these complaints. In practice, IRM found that the FPN institutional GRM failed to comply with GCF policy requirements.
3.4	Response to Finding 2 Patrimonio Natural did take institutional measures in response to the identified risks	The IRM analysis focuses on individual investigations, and the institutional response shows that, alongside this, Patrimonio Natural implemented organizational measures specifically aimed at reducing the identified risks. Among them, the following are of particular note: • strengthening of the Protocol; • a review of procedures; • the work of the Gender Working Group; • new training sessions; • review of roles; • support from external experts; • further strengthening of the management system. These actions reflect an institutional response aimed at strengthening the system through preventive measures, which also constitutes a valid form of risk management in accordance with the principles of continuous improvement that guide GCF policies.	The report reflects IRM consideration of all measures by FPN to manage GBV/SEAH risk for which information was available.
3.5	Response to Finding 2	The Compliance Report was prepared on the basis of information gathered over several months of investigation, and the decisions in question were made by Patrimonio Natural at different times, when the information available was necessarily more limited. To determine whether a	IRM rejects the assertion that the evidence on which a non-compliance finding is based is fundamentally different than the information available to FPN leadership at the time.

	Risk of interpreting the available information retrospectively	breach occurred, it is thus essential to reconstruct what information was objectively available to Patrimonio Natural at the time each decision was made. It is not methodologically appropriate to evaluate decisions taken in 2024 and 2025 using knowledge accumulated throughout the research subsequently conducted by the IRM as a benchmark. Adopting a retrospective approach can create a perception of inevitability that does not reflect the actual conditions under which institutional decision-makers operated.	
3.6	Response to Finding 2 On the evaluation of documentary evidence	Patrimonio Natural notes that the Compliance Report places considerable weight on statements obtained during confidential interviews. While acknowledging the value of this information for understanding the organizational context, we believe that the assessment of evidence should give equal weight to institutional documentation produced at the time the events occurred. Minutes, internal communications, training records, schedules, protocols, administrative decisions and other documents provided make it possible to objectively reconstruct the evolution of the institutional system and the actions taken in response to the situations that arose at each stage. A balanced incorporation of both sources of information would contribute to a more complete and objective reconstruction of the facts under analysis.	Noted. Addressed in prior comment.
3.7	Response to Finding 2 On the obligation to protect both complainants and those accused	GCF policies promote an approach that focuses on the people affected by GBV and SEAH. However, this approach has to coexist alongside fundamental principles of impartiality, confidentiality, and due process. The opening of a formal investigation has significant consequences for everyone involved. A decision to initiate proceedings therefore requires a reasonable assessment of the adequacy of the available information. It must avoid both institutional inaction and the opening of investigations without the minimum evidence required, which could compromise the rights of third parties, while taking into account the sensitivity of the situation and showing respect for those who have at some point been involved in a situation related to GBV. This balance is one of the main challenges facing any institutional mechanism for handling complaints and deserves to be explicitly acknowledged in the final evaluation.	GCF Policy places the survivor's interests first in any institutional response to an allegation of GBV or SEAH, but considers the rights of all stakeholders in how the allegation is addressed, among other criteria. IRM was unable to find evidence of the formal deliberative process by FPN of applying these criteria in deciding whether to investigate alleged SEAH incidents. IRM was also unable to determine that stakeholders understood these criteria and how they are applied in decisions related to SEAH complaints. While a requirement of a survivor-centered GRM places extra weight on the testimony of the survivor compared to other parties, the evidence indicates instances where decisions favoring the views of accused. The IRM finding of non-compliance is based in part on a GRM process that was unbalanced, improvised and unaccountable.
3.8	Response to Finding 2 Proposed revision of the conclusion to Finding 2	Patrimonio Natural proposes that the corresponding conclusion be reworded as follows: *"The study identified significant opportunities for strengthening the initial assessment criteria for reports of gender-based violence and SEAH, as well as for documenting the decisions taken more consistently regarding whether or not to initiate formal proceedings. The evidence also shows that Patrimonio Natural had developed and implemented a set of institutional measures aimed at prevention, training, and the gradual strengthening of its management system; the deficiencies identified therefore need to be understood in the context of a process of institutional consolidation and not necessarily as sufficient evidence of a widespread failure to comply with the obligations set out in GCF policies."*	Noted. The IRM stands by the finding as written.

4.1	Response to Finding 3 Preliminary observation	Patrimonio Natural recognizes the need to foster a safe, respectful, and inclusive work environment, particularly in projects funded by multilateral organizations, where proper management of social risks is an essential component of institutional governance. Patrimonio Natural also notes that interpersonal differences, professional disagreements, or tensions inherent in complex organizational processes need to be addressed in a timely manner to prevent them from affecting staff well-being or the achievement of institutional objectives. However, the Compliance Report appears to extend the scope of these premises to the point of concluding that there was an institutional culture characterized by tolerance of conduct inconsistent with GCF policies, a conclusion that, in Patrimonio Natural's view, is not sufficiently supported by all the available evidence, and furthermore, which undermines the reputation of the Executing Entity. The case file reveals the existence of employment disputes, disagreements over leadership styles, and coordination difficulties within the HECO Project; however, this does not necessarily prove the existence of an organizational culture of reprisals, retaliation, or a lack of institutional protection.	The report does not state that FPN has a culture of reprisals, retaliation, neglect, only that evidence indicates retaliation did occur against the complainant. The burden is on FPN to prove otherwise.
4.2	Response to Finding 3 The Compliance Report appears to equate organizational conflict with institutional non-compliance	One of the methodological aspects that warrants review is the way in which the report interprets the tensions that arose within the HECO-GCF project team. The implementation of an innovative project involving multiple participating entities, new procedures, requirements from international funders, and the incorporation of a cross-cutting gender component naturally entails organizational adaptation processes. The documentary evidence shows that there were differences regarding: • how to conduct the training sessions; • the scope of the Protocol; • coordination between departments; • teaching methodologies; • monitoring mechanisms; • interaction with the Steering Committee. These differences were discussed in institutional forums, documented in meeting minutes, and addressed through feedback sessions. From an organizational management perspective, the existence of professional disagreements does not in and of itself constitute evidence of a failure to	Noted. The report considers the evidence of disagreement and tension over the implementation of the Protocol and handling of reported SEAH allegations, but finds such evidence is insufficient as a justification of the retaliatory treatment of the Complainant following their efforts to recommend actions to investigate reported SEAH allegations.

		comply with social safeguards. Conversely, in complex organizations, it is to be expected that there will be debates and discussions about methodologies, priorities, and leadership styles.	
4.3	Response to Finding 3 Assessment of the organizational context	The Compliance Report focuses much of its analysis on the HECO Project. However, Patrimonio Natural is simultaneously carrying out multiple projects funded by various international aid organizations. Institutional evidence shows that Patrimonio Natural has a proven track record of managing highly complex programmes, including REM Visión Amazonía, Corazón de la Amazonía, GEF, KfW, and other international mechanisms, with no comparable history of structural deficiencies regarding the work environment or the management of safeguards. This context is important because it allows us to distinguish between: • Specific challenges associated with a particular project; and • Permanent features of organizational culture. The Compliance Report does not sufficiently elaborate on this distinction; it merely insists that there are situations of widespread abuse and harassment within Patrimonio Natural.	IRM attention to FPN's track record was appropriate given the scope of the investigation. The report notes all of the available evidence of FPN's track record, including the GEF project experience. The report does not present findings about FPN's organizational culture. IRM did not interrogate claims (positive or otherwise) that FPN management track for other projects, limiting the focus of the investigation to the GCF project.
4.4	Response to Finding 3 On the interpretation of expressions used by interviewees	One of the elements that receives special attention in the report concerns remarks made by some interviewees describing the complainant as a "passionate", "feminist", or "uncompromising" person. Patrimonio Natural believes that the interpretation given to these expressions requires further contextualization: First, the case file does not identify any institutional document in which such statements would have served as the basis for administrative or employment-related decisions. Second, these references are based on individual assessments made during interviews conducted months after the events and appear to describe styles of professional interaction rather than institutional positions on the gender agenda. Finally, the agency's own track record contradicts the hypothesis of an adversarial stance towards gender equality, as Patrimonio Natural voluntarily created a specialized position, hired a professional with extensive experience in the field, spearheaded the development of the Protocol, promoted training initiatives, and allocated resources to strengthen institutional capacity.	IRM introduces these references as evidence, although not the exclusive source of evidence, of actions to shift responsibility for internal conflict over Protocol implementation to the complainant. IRM found that consistent use of such terminology suggests a gap in understanding of compliance regarding workplace protected activity and ensuring a survivor-centered GRM under GCF policy and the requirements of national law.

		Such expressions should therefore not be regarded as evidence of a discriminatory institutional culture that uses them as a determining factor in decision-making.	
4.5	Response to Finding 3 On the existence of an organizational culture	The Compliance Report repeatedly refers to the concept of "organizational culture". Indeed, from the perspective of management science, organizational culture is a complex phenomenon that cannot be inferred solely from a limited set of testimonials relating to a single project. Assessing an institutional culture typically requires consideration, among other factors, of: • internal policies; • historical practices; • governance structure; • staff composition; • turnover ratios; • disciplinary procedures; • capacity-building processes; • prevention systems; • sustained organizational behaviour. The available evidence shows that Patrimonio Natural had, in fact, implemented multiple measures aimed at strengthening that institutional culture. The existence of conflicts within a specific project is therefore not sufficient to conclude that Patrimonio Natural had a culture incompatible with GCF policies.	IRM does not attempt to interrogate or represent FPN institutional culture and makes no assessment of culture as the basis for determining compliance with GCF policy. However, IRM notes references made by others to FPN culture. IRM does assess the available evidence of FPN policies, procedures and practices relevant to the compliance questions, which are well documented in the report.
4.6	Response to Finding 3 Regarding the alleged retaliatory actions	This is one of the most sensitive aspects of the Findings, given that the Compliance Report appears to construct a narrative sequence according to which various administrative decisions, time off, contract terminations, technological issues, loss of work materials, and interpersonal relationships formed part of a pattern of retaliation; however, each of these events took place in isolation and, if the institutional documentation is analysed individually, independent administrative explanations can clearly be identified: • Temporary suspension of time off due to the project's operational needs; • Termination of the contract upon expiry of the previously agreed fixed term, in accordance with Articles 46 and 61 of the Substantive Labour Code; • A technical issue related to computer hardware configuration, documented by the IT department;	IRM disagrees with the argument that the events leading to non-renewal of the Complainant's contract were isolated, disconnected actions, but rather they represent a pattern of institutional behavior toward the complainant that constitutes retaliation for engaging in protected activity. The report explains why on balance of probabilities, IRM concludes that the evidence indicates a causal relationship between the Complainant recommending the FPN investigate reported SEAH allegations and the actions leading to their contract non-renewal. FPN is otherwise obliged to prove otherwise.

		• Institutional response to a report of lost hearing aids, without assigning blame to the employee. The existence of an objective explanation for each action does not completely rule out the possibility of retaliation; however, it does require that the corresponding conclusion be based on additional evidence demonstrating a causal link between those actions and the complainant's activities. In the current version of the report, that causal reasoning is not always sufficiently developed.	
4.7	Response to Finding 3 The importance of causal analysis in the non-renewal of the contract	One of the basic principles of any compliance assessment is to distinguish between temporal sequence and causal relationship. The fact that the contract was not renewed should not lead to the conclusion that it was due to retaliation, and nor does it constitute a causal relationship because the following must be demonstrated with a reasonable degree of certainty: 1. That the administration was aware of the facts. 2. That the contested decision was adopted as a result of those events. 3. That there was no other sufficiently documented objective justification. Patrimonio Natural believes that the Compliance Report does not sufficiently elaborate on this three-phase analysis and ignores the reasons why Patrimonio Natural chose to form a working group composed of qualified individuals with strong interpersonal skills to implement the organization's and the GCF's policies. The fact that an administrative decision occurs after another event does not necessarily mean that it was motivated by that event. To conclude that reprisals occurred, the analysis needs to demonstrate this.	IRM has slightly revised the relevant paragraph but is satisfied that this and preceding paragraphs fully reflect FPN's contention that the events described by the Complainant do not constitute a causal explanation of the decision not to renew the contract. IRM stands by the Findings 2 and 3 regarding workplace retaliation and harassment.
	Response to Finding 3 Alternative proposed wording	It is proposed that the conclusion of the Finding be replaced with text along the following lines: "*The investigation identified significant tensions in the HECO Project's work environment, as well as important opportunities to strengthen institutional mechanisms for conflict prevention, human resources management, protection from retaliation, and early dispute resolution. The evidence reviewed also demonstrates the existence of institutional measures aimed at managing these conflicts, as well as objective administrative explanations regarding several of the decisions in question. The available evidence consequently supports the conclusion that institutional protection systems need to be strengthened, without this necessarily implying that there is an organizational policy of retaliation or an institutional culture incompatible with the policies of the Green Climate Fund.*"	Noted. IRM stands by the finding as written in the report.

5.1	Response to Finding 4 Preliminary observations	The Compliance Report concludes that Patrimonio Natural did not adequately implement its Protocol for the Prevention of and Response to Gender-Based Violence and, as a result, failed to comply with its obligations under the Environmental and Social Policy, the Gender Policy, and the Green Climate Fund's Performance Standards. It is also recognized that Patrimonio Natural is in the process of learning not only how to implement the protocol but also how to develop, update, and improve it and its associated processes. We acknowledge that the effective implementation of these instruments is an essential obligation of every executing entity. However, we consider that the analysis conducted by the IRM presents a fundamental methodological shortcoming: it evaluates the Protocol primarily based on the results obtained in certain individual cases, which were unrelated to the project's execution, without sufficiently assessing the institutional process of implementation, strengthening, and continuous adjustment that Patrimonio Natural carried out over the same period. GCF policies do not merely require results; they also value the existence of management systems, mechanisms for continuous improvement, and institutional capacity to address deficiencies identified during project implementation.	The IRM assumes that this is referring to Finding 5 rather than Finding 4. IRM stands by Finding 5, noting that non-compliance is not incompatible with institutional learning and strengthening. The finding was based on the analysis of the full range of available evidence, including FPN efforts to design and introduce a policy and procedure to prevent and respond to GBV/SEAH, as well as several early tests of that policy and procedure (e.g. cases of SEAH allegations) that were mismanaged by FPN. The methods by which FPN reached this conclusion are clearly described in the report.
5.2	Response to Finding 4 The Protocol needs to be evaluated not solely on the basis of its results but also as a management system	From the perspective of the GCF safeguards, a protocol is a component of an Environmental and Social Management System (ESMS). Like any management system, it needs to be analysed in terms of four dimensions: • Institutional design; • Implementation; • Monitoring; • Continuous improvement. The Compliance Report focuses much of its analysis on the challenges observed during the implementation phase; however, it devotes considerably less attention to evaluating the other three components. Documentary evidence shows that Patrimonio Natural made progress in: • the Protocol's regulatory design; • formal approval from the appropriate authorities; • a definition of responsibilities; • establishment of the Gender Working Group; • development of educational materials;	Noted. See previous responses to this point.

		• training sessions; • a subsequent review of procedures. These actions reflect an institutional process consistent with the philosophy of continuous improvement promoted by the GCF as well as a genuine commitment to improve and a recognition of this opportunity to make progress on gender issues within the organization.	
5.3	Response to Finding 4 The report applies a results-based standard rather than one of reasonable diligence	One of the conceptual aspects that warrants review is the standard used to evaluate institutional performance. The *Compliance Report* appears to be based on the assumption that the existence of conflicts, differences, or disagreements during implementation constitutes, in and of itself, evidence that the Protocol was not functioning properly. Patrimonio Natural considers this conclusion to be excessive. We acknowledge that the Protocol was in an early stage of implementation and was insufficient, as well as being subject to adjustments and ongoing strengthening, and that the results achieved did not meet the complainant's expectations. However, this does not support the conclusion that there was a widespread failure to fulfil institutional obligations, far less that Patrimonio Natural had remained inactive or failed to take measures to prevent, address, and progressively strengthen its management mechanisms. On the contrary, the documentary evidence shows that the organization implemented various improvement measures before, during, and after the events under review, as part of an ongoing process of institutional strengthening.	IRM based its finding on evidence that the Protocol was mismanaged in response to credible reported allegations of SEAH. Conflict within FPN during this process noted, but not material for reaching a non-compliance finding. Non-compliance was based on evidence that FPN's response to reported allegations of SEAH did not meet the GCF policy requirements of providing a survivor-centered, gender-responsive GRM and retaliation against the Complainant.
5.3	Response to Finding 4 The report applies a results-based standard rather than one of reasonable diligence	From a risk management perspective, a system is not evaluated solely on the basis of an absence of incidents. The real question should be: ***Did Patrimonio Natural take reasonable, proportionate, and timely measures to prevent, address, and correct known risks?*** The evidence supports a positive conclusion with regard to numerous aspects. Patrimonio Natural: • created new institutional capacities; • allocated specific resources; • hired a specialist dedicated exclusively to the gender component – HECO-GCF project; • developed instruments that had not existed until then; • subsequently strengthened those instruments.	IRM stands by Finding 4. IRM finds that the decisions by FPN to decline investigate reported SEAH allegations and mismanage other SEAH grievances met none of the suggested criteria for a risk-based approach. Such decisions to downplay high risk incidents were made in opposition to the advice of the Gender and SEAH Specialist that FPN hired to develop and lead the implementation of the Protocol. FPN retaliation against the Gender and SEAH Specialist further underscores the absence of any proportionate response to the risk information that FPN was made duly aware of.

		These elements are consistent with diligent action, even though the implementation may have presented difficulties typical of an organizational process still under development.	
5.4	Response to Finding 4 On the interpretation of subsequent actions	The Compliance Report appears to interpret the strengthening measures implemented after the complaint as evidence that the previous system was inadequate. Patrimonio Natural offers a different interpretation. In modern compliance systems, the implementation of corrective measures after the fact is precisely an indication that institutional learning mechanisms are functioning properly. International compliance standards do not expect organizations to remain static; they expect organizations to be capable of identifying risks, learning, correcting issues, and strengthening controls. From this perspective, the subsequent actions taken by Patrimonio Natural should be viewed as positive evidence of an institutional commitment and not solely as an implicit acknowledgement of past failures to comply, especially given that this overlooks the organization's institutional conduct and track record.	Noted. See previous responses on IRM's assessment of the difference between institutional learning and policy non-compliance.
5.5	Response to Finding 4 The implementation of the Protocol depended on multiple stakeholders	Another aspect that requires a more balanced assessment is the recognition that the effective implementation of the Protocol did not depend solely on the Executive Management Team. The institutional model involved: • Human talent; • Gender Working Group; • Technical coordination; • Steering Committee; • Gender Specialist; • External consultants; • ARL; • WWF-US. The interaction between these actors explains why, during the initial phase, different interpretations emerged regarding the Protocol's jurisdiction, procedures, and scope. These organizational differences are common during the implementation of new institutional systems and, in and of itself, does not constitute sufficient evidence to conclude that there has been a deliberate failure to comply with the GCF's obligations.	IRM agrees that different interpretations existed within FPN regarding fundamental aspects of how the Protocol should be implemented. Central among these competing interpretations are the process for applying the eligibility criteria and deciding the response to reported SEAH complaints. IRM finds that that disagreement on these issues, among others, was primarily one between the Gender and SEAH Specialist and the FPN Executive Management Team. Furthermore, the FPN Executive Management team made the decisions not to investigate the reported SEAH complaints, to suspend the Protocol training sessions, and are responsible for retaliation against the Complainant.

5.6	Response to Finding 4 The institutional response to conflicts demonstrates not that the system is absent but that it is working	The Compliance Report appears to take the view that the existence of internal disagreements demonstrates that the mechanism was not working. However, institutional documentation reveals a different phenomenon. The conflicts were the object of: • specific meetings; • training sessions; • feedback forums; • review of the Protocol; • consultations with the ARL; • methodological adjustments; • review of roles; • administrative decisions. In other words, Patrimonio Natural responded institutionally to the difficulties that were identified. *The discussion may focus on whether those responses were sufficient or not but there is a methodological difference between asserting that the system needed strengthening and concluding that the system did not exist or that it was in complete violation of GCF policies.*	See previous response on the material significance of conflict for IRM's finding and the underlying conclusion that voluntary actions by FPN were not likely to correct the Protocol mismanagement, address workplace retaliation or prevent future harm.
5.7	Response to Finding 4 The principle of continuous improvement	The GCF's policies incorporate a dynamic approach. This principle implies that management systems need to be progressively strengthened in line with: • the project context; • the identified risks; • institutional capacities; • lessons learned. The evidence demonstrates this precise trend. During the period under review, Patrimonio Natural went from having no specialized GBV management system to developing one that continues to be strengthened. From the perspective of institutional learning, this process represents an outcome consistent with the objectives pursued by the GCF itself.	Noted. IRM disagrees with the premise that the evidence indicates a process consistent with a reasonable understanding of institutional learning continuous improvement.
	Response to Finding 4	Patrimonio Natural proposes that the corresponding conclusion be amended as follows:	Noted. IRM stands by Finding 5 as written.

	Proposed rewording of the Finding	*"The study found that the initial implementation of the Protocol for the Prevention of and Response to Gender-Based Violence presented challenges related to the definition of roles, the consistent application of procedures, and the documentation of certain actions. The evidence reviewed also shows that Patrimonio Natural had developed a specific institutional framework to manage these risks and was adopting gradual measures to strengthen and continuously improve it during the period under review. The limitations observed consequently need to be interpreted as opportunities for institutional consolidation within a developing system rather than as sufficient evidence of a widespread failure to comply with the obligations laid down in the Green Climate Fund's policies."*	
6.1	Response to Finding 5 Preliminary observation	The Compliance Report concludes that WWF-US did not adequately fulfil its oversight role as an Accredited Entity and that the Green Climate Fund Secretariat also did not fully carry out its due diligence responsibilities during the approval and monitoring of the HECO Project. Patrimonio Natural welcomes the fact that the IRM has acknowledged that the implementation of social safeguards does not depend exclusively on the Executing Entity. However, it considers that the report's subsequent conclusions do not fully reflect the legal consequences arising from that recognition. If the Compliance Report itself concludes that there were significant deficiencies in the oversight exercised by WWF-US and limitations in the due diligence conducted by the GCF Secretariat, it is necessary to analyse how these circumstances affected the institutional capacities available to the Executing Entity during the period under review. While the report identifies shared responsibilities, the subsequent analysis continues to evaluate Patrimonio Natural's performance as if it had acted in isolation.	The IRM assumes that this is referring to Findings 6 and/or 7, rather than Finding 5. Noted. IRM agrees that GCF, AE and EEs share responsibility for policy compliance. IRM assigned responsibility for findings of non-compliance in a manner that aligns with GCF policy defined roles and responsibilities and is consistent with the available evidence.
6.2	Response to Finding 5 The institutional architecture of the Green Climate Fund is based on shared responsibilities	One of the structural principles of the Green Climate Fund's fiduciary framework is the distribution of responsibilities across different institutional levels. The HECO Project comprised at least three clearly distinct levels: **First level** The Green Climate Fund Secretariat. Responsible for: • project approval; • initial assessment; • definition of fiduciary terms; • strategic monitoring.	Noted. IRM assessed differentiated roles and responsibilities based in part on the specific obligations identified in the FAA and subsidiary agreements.

		Second level WWF-US as Accredited Entity. Responsible for: • ongoing supervision; • verification of compliance with safeguards; • technical support; • capacity building; • monitoring the executing entity's performance. **Third level** Patrimonio Natural as Executing Entity. Responsible for: • day-to-day execution of the project; • implementation of procedures; • human resources management; • operational implementation of safeguards. This architecture implies that the obligations are not independent but rather interdependent.	
6.3	Response to Finding 5 The principle of legitimate expectation across institutional levels	In international cooperation systems, there is a widely recognized principle: the Executing Entity carries out its activities with the legitimate expectation that it will receive technical guidance, support, and ongoing supervision from the Accredited Entity. This is precisely why the Green Climate Fund requires the existence of Accredited Entities. Their role is not limited to providing financial resources. They also have to: • identify institutional weaknesses; • identify risks; • recommend adjustments;	IRM agrees with the main point regarding the complementary AE and EE roles. IRMs finds the AE in non-compliance with its due diligence and monitoring obligations. However, IRM also notes the FPN actions contributed a lag in WWF-US engaging FPN on possible corrective actions. IRM did not find evidence that FPN requested additional technical support from WWF-US related to the Protocol implementation, particularly during the period of acute internal disagreements may have warranted AE advice. IRM also notes that FPN may have not have promptly informed WWF-US of the reported SEAH complaints or the personnel decisions related to the IRM Complaint until the Complainant notified the AE.

		• verify implementation; • support institutional strengthening. If the Compliance Report itself concludes that WWF-US did not fully carry out these tasks, it is necessary to acknowledge that this may have limited the extent to which certain institutional improvements could have been implemented by Patrimonio Natural.	
6.4	Response to Finding 5 The report acknowledges deficiencies in supervision but does not fully incorporate that finding into the analysis of the executing entity	This is one of the key methodological aspects that should be reviewed. The Compliance Report states that WWF-US: • did not sufficiently assess institutional capacities; • did not adequately verify the implementation of the GRM; • did not monitor certain risks in sufficient depth. However, upon further analysis of Patrimonio Natural's performance, the report appears to disregard these very conclusions given that, from a systemic perspective, both assessments should have been integrated. If the Accredited Entity failed to identify certain limitations in a timely manner, it is difficult to conclude that the entire burden of non-compliance rests exclusively with the Executing Entity.	Noted. The report provides appropriately differentiated findings and recommendations.
6.5	Response to Finding 5 Due diligence is an ongoing process	Another important aspect is to clarify the very concept of due diligence. Due diligence is not a point-in-time process. It is an ongoing process that includes the following elements: • initial assessment; • support; • monitoring; • review; • strengthening; • learning. The very logic of the Green Climate Fund recognizes that executing entities gradually strengthen their capacities through the support provided by Accredited Entities; it is therefore methodologically inappropriate to analyse only the executing entity's actions without assessing the quality of the support received.	Noted. The report finds that prior due diligence may have overlooked opportunities to identify necessary EE institutional strengthening measures in the design of the ESMF, particularly related to ensuring a Survivor-Centered, Gender-Responsive GRM.

6.6	Response to Finding 5 Patrimonio Natural responded to the comments made during execution	Documentary evidence shows that, once certain opportunities for improvement had been identified, Patrimonio Natural implemented a number of measures aimed at strengthening: • the Protocol; • the GRM; • the Gender Working Group; • internal procedures; • training mechanisms; • institutional documentation. These actions demonstrate that Patrimonio Natural responded positively to the monitoring and learning processes. The analysis should also therefore take into account the institutional capacity for adaptation demonstrated during the execution phase and the stage of implementation at which the entity was at the time.	See previous IRM responses on this topic.
6.7	Response to Finding 5 The purpose of the accreditation system	Accredited Entities exist precisely because the Green Climate Fund recognizes that executing entities have different levels of institutional maturity. If all executing entities were required to have 100% of their capacities fully implemented and developed from the outset, this would lead to the conclusion that Patrimonio Natural should be fully consolidated in terms of international safeguards; the very concept of an Accredited Entity would thus lose much of its justification. The existence of institutional strengthening processes is therefore an inherent element of the GCF's governance model.	Noted.
6.8	Response to Finding 5 Proposed revision of the conclusion	Patrimonio Natural proposes replacing the corresponding conclusion with wording along the following lines: *"The study identified significant opportunities for strengthening coordination between the Executing Entity, the Accredited Entity, and the Green Climate Fund Secretariat in the areas of oversight, technical support, and institutional capacity building. The evidence shows that responsibilities related to the implementation of social safeguards were shared across a multilevel governance structure.* *The limitations identified should consequently be analysed as the result of an institutional process involving various levels of responsibility and learning, avoiding the exclusive attribution to the Executing Entity of deficiencies the prevention and correction of which also formed part of the Accredited Entity's oversight mandate and the Green Climate Fund's monitoring system."*	IRM is satisfied that the report adequately addresses this concern.

6.9	Response to Recommendation 6	Patrimonio Natural reiterates its recognition of the mandate of the Independent Redress Mechanism (IRM) as an independent mechanism of the Green Climate Fund responsible for assessing compliance with the policies and procedures applicable to projects financed by the Fund and for making recommendations aimed at institutional strengthening and the continuous improvement of environmental and social management mechanisms. We fully agree on the importance of ensuring that individuals who believe their rights have been violated have access to effective grievance mechanisms, and that accredited entities take the necessary measures to prevent any form of retaliation, discrimination, or adverse consequences resulting from the filing of complaints. However, Patrimonio Natural respectfully believes that Recommendation 6 exceeds the scope of a compliance review (*Compliance Report*) as it makes determinations and sets down measures that fall within the decision-making authority of the competent judicial and administrative authorities, particularly since the complainant has already filed a lawsuit with the Colombian employment tribunal.	IRM respectfully disagrees. The IRM reports to the GCF Board. IRM Recommendation 3 details compensation and non-economic measures for remediation of workplace retaliation. The IRM outlines redress in the form of financial compensation consistent with the principles of Colombian law. This level of specificity is appropriate to enable the GCF Board to appreciate the severity of the policy non-compliance and to inform its deliberations. The IRM takes no position on the outcome of any national legal proceedings, and the recommendation has no legal bearing on them.
6.9.1	Response to Recommendation 6 Scope of the IRM's mandate in a compliance review	The IRM's mandate, in accordance with the policies of the Green Climate Fund, is to determine whether the Fund acted in accordance with applicable policies, procedures and safeguards, as well as to make recommendations aimed at strengthening compliance with those obligations. From this perspective, the purpose of a compliance report is primarily institutional and preventive. Its purpose is to evaluate the design, implementation, and operation of institutional mechanisms and to determine whether they are consistent with the Green Climate Fund's regulatory framework. The compliance review does not therefore constitute a judicial or arbitration proceeding intended to establish individual liability, declare employment practices unlawful, determine the existence of retaliation, or quantify financial and non-material damages. Patrimonio Natural believes that maintaining this distinction is essential to preserving the nature and legitimacy of the compliance review mechanism itself.	**Due diligence of the national institutional and legal context is a necessary element of GCF compliance assessment.** GCF policy and the AMA for WWF-US require compliance with applicable national law, including Colombian law. The IRM's analysis of national law compliance was a compulsory response to the Complainant's specific citations of national legal requirements, and is conducted in service of its analysis of GCF policy compliance. The IRM's reference to national law is appropriate where: (1) the national legal framework provides a useful analytical resource for a specific compliance question; or (2) national law complements specific E&S policy areas where GCF policy is silent. Colombian law provides a well-developed — though not exclusive — framework for assessing workplace retaliation. The IRM contends that the AE and Secretariat could and should have conducted equivalent legal analysis as part of ESDD, given that SEAH was already identified as a higher-risk area of ESMF implementation. Additionally, Executing Entities must comply with national law both as entities operating within a given country and as a matter of GCF policy. IRM has relied on external expert legal advice in assessing how Colombia's legal requirements are relevant to the assessment of compliance with GCF policy.
6.9.2	Response to Recommendation 6 Findings regarding the existence of retaliation	The recommendation proposes that it be formally recognized that the non-renewal of the complainant's contract constituted retaliation and that this action constituted a violation of national law. Patrimonio Natural believes that this statement fails to acknowledge the reasons behind the decision not to renew the contract, which was made with the sole purpose of securing a qualified individual capable of communicating assertively and implementing GCF policies in a sensitive and	IRM respectfully disagrees and stands by the analysis that supports findings 2 and 5 and recommendation 3. A retaliation finding is within IRM's remit and is not intended to replace national legal processes, but to provide the GCF Board with an appropriate signal of severity of the

		complex local context. It simply attributes retaliation that never took place based on facts that Patrimonio Natural considers isolated and misrepresented, presenting evidence to that effect. Given that the complainant has already initiated legal proceedings in Colombia, it is up to the tribunal to determine, among other things, the following: • the material facts; • the rationale behind the decisions made; • the causal link between the facts and the contractual decision; • whether or not there are other contributing factors; and • the application and interpretation of Colombian employment law. The determination of these elements and their analysis is thus now the responsibility of the competent judicial authorities, which are vested with the power to order the production of evidence, safeguard the right to respond, evaluate the evidence, and issue a binding decision. *Patrimonio Natural therefore believes that a compliance review should not prejudge a final conclusion regarding the existence of retaliation or the legality of employment decisions made by the entity given that the complainant is pursuing the matter through the courts.*	complaint and its implications for the HECO project compliance, and the reputation of all involved. Such a judgment does not impede the legal process to reach its own conclusion.
6.9.3	Response to Recommendation 6 Existence of ongoing legal proceedings	As previously noted, the complainant's specific case is already before the Colombian employment tribunal. It is consequently for the employment tribunal to determine, based on national law and through the established procedure: • whether or not the decision not to renew the contract was in accordance with the law; • whether there were reprisals; • whether a legally compensable injury occurred; • whether there is a causal relationship between the alleged facts and the contractual decision; and • if appropriate, what remedial measures are applicable? Recommendation 6 addresses precisely these issues by affirming the existence of reprisals, concluding that national law was violated, and establishing a detailed framework for financial redress and non-material compensation. Patrimonio Natural believes that, given that this matter is already before a judge, the final version of the report should avoid making determinations that could pre-empt or interfere with the	IRM agrees with the differentiated purposes of the GCF grievance review process and the national labor court jurisdiction on workplace retaliation adjudication. GCF is required to comply with national laws. IRM's conclusion is oriented toward the GCF Board and Secretariat to render judgment on recommended corrective actions independently of the outcome of national legal process. IRM decision to consult Colombian labor law was intended to ensure an accurate representation of the process to inform an analysis of whether FPN adhered to the requirements of national law where those requirements exceeded those of GCF. Protections against retaliation toward workers engaged in protected actions is one of those areas where Colombian law is more explicit than GCF policy. Hence, IRM elected to reference the requirements of national labor law in addition to global best practice. IRM disagrees that the report's findings or recommendations interfere with the judicial process in Colombia.

		purpose of the ongoing legal proceedings. This recommendation is therefore inappropriate, and we request that it be removed from the report. This observation is not intended to limit the IRM's authority or to disregard the importance of its recommendations but rather to preserve the proper division of authority between the Green Climate Fund's accountability mechanisms and the national courts; it also reflects the complainant's interest in obtaining a judicial ruling.	
6.9.4	Response to Recommendation 6 Quantification of damages and remedial measures	The recommendation establishes a specific formula for calculating financial compensation, including wages, employee benefits, social security contributions, monetary adjustment, and an additional sum intended to compensate for psychological and reputational injury and loss of professional opportunities. Patrimonio Natural believes that these determinations involve an assessment specific to a liability process, in which aspects such as the following must be analysed: • the existence of the injury; • its scope; • the causal relationship; • the presence of other relevant factors; • evidence of the alleged injury; and • the application of the relevant legal framework. Determining these elements goes beyond the scope of a compliance assessment and falls within the purview of the competent authorities under the applicable legal framework. With regard to Patrimonio Natural, the IRM should limit itself to providing recommendations for the implementation and incorporation of improvements to mechanisms, procedures, and protocols, and refrain from issuing specific instructions regarding the payment of compensation that assume liability without taking into account the implementation process and the entity's good faith.	In response to the Secretariat's request for additional information regarding compensation amounts and the enforceability of any settlement between the Complainant and FPN, the IRM has revised Recommendation 3. IRM is transparent about the procedure followed to reach the conclusion and recommendation, which mirrors good international practice and aligns with national law. IRM respectfully reiterates that the level of detail provided in Recommendation 3 is necessary to inform the GCF Board and to ensure remedy is proportionate to harm.
6.9.5	Response to Recommendation 6 Settlement agreement and waiver of claims	The IRM recommends granting financial compensation through the signing of a "comprehensive and final" settlement agreement whereby the complainant waives all claims, causes of action, and legal remedies related to the facts of the case. As previously noted, the complainant has already filed a lawsuit with the Colombian employment tribunal through the appropriate legal proceedings, and this is currently pending. It would therefore no longer be appropriate to resolve the situation through an alternative dispute resolution mechanism under the proposed terms since it is now up to a judge to evaluate the	IRM stands by Recommendation 3, which has been revised in response to the Secretariat's request for additional information regarding compensation amounts and the enforceability of any settlement between the Complainant and FPN.

		evidence and render a decision. In light of the above, Patrimonio Natural respectfully believes that this recommendation should be withdrawn.	
6.9.6	Response to Recommendation 6 Proportionality and purpose of the recommendation	Patrimonio Natural notes that Recommendation 6 includes declaratory, restorative, compensatory, and settlement measures based on the premise that institutional liability has already been fully established. However, the purpose of a Compliance Report is to assess the degree of compliance with the Green Climate Fund's policies and to make recommendations for strengthening institutional management. From this perspective, the recommendations should be directly related to that objective, prioritizing measures aimed at strengthening internal procedures related to the implementation of environmental and social policies, without substituting existing responsibilities.	IRM stands by Recommendation 3, which has been revised in response to the Secretariat's request for additional information regarding compensation amounts and the enforceability of any settlement between the Complainant and FPN.
	Response to Recommendation 6 Proportionality and purpose of the recommendation	1. Consistency with the IRM's mandate and prevention of contradictory decisions Patrimonio Natural believes that the recommendations made by the IRM must be relevant and proportionate to the purpose of a compliance review. To the extent that the dispute regarding the non-renewal of the contract is already before the employment tribunal, to issue recommendations containing definitive conclusions regarding the existence of retaliation, violations of national law, and the appropriateness of specific compensation could run the risk of prejudging matters that are within the jurisdiction of the competent court. For this reason, we respectfully request that the recommendation focus on those aspects that fall within the IRM's own mandate, particularly the strengthening of institutional mechanisms for the prevention, handling, investigation, and follow-up of complaints, while preserving the authority of the national authorities to resolve individual disputes and determine, where appropriate, the existence of liability and the applicable measures of redress.	See prior responses on the relevance of Recommendation 3.
	Response to Recommendation 6 Proportionality and purpose of the recommendation	In light of the above, Patrimonio Natural respectfully requests that the Recommendation be revised so that it: 1. Limits its scope to recommendations aimed at strengthening compliance with the Green Climate Fund's policies and procedures, avoiding statements that imply the assignment of individual liability or a definitive assessment of work performance. 2. Replaces references to the formal recognition of reprisals and violations of national law with recommendations aimed at strengthening institutional mechanisms for the prevention/investigation of and response to complaints of gender-based violence, exploitation, abuse, and sexual harassment.	IRM disagrees and stands by Recommendation 3.

		3. Deletes the provisions regarding the quantification of financial compensation and non-material damages, as these are matters the definition of which falls within the jurisdiction of the competent court under Colombian law. 4. Refrains from including conditions related to settlement agreements or waivers of legal action as such decisions are the sole responsibility of the parties involved and the competent authorities. The considerations set out in this communication are further elaborated upon and supported in greater detail in the response to the IRM's *Factual Review*, which is attached for your information along with the corresponding supporting documentation.	

Complainant comments

<table>
<tr><th></th><th>Ref./Para. # (draft)</th><th>Comment</th><th>IRM response</th></tr>
<tr><td>1</td><td>Recommendation 6, para. 180</td><td>This is the most salient point as it is important that the GCF has this [point in mind] in order to reassess the remedy proposed, so that this proposal is in line with what should, in fact, be paid to me by Patrimonio so that negotiations can take place.
This stems not only from the breakdown description of the law firm that you contracted, but also from my lawyer and the calculation of the sum of money which Patrimonio should pay me, as follows:
<table><tr><td>Description</td><td>Amount</td></tr><tr><td>Salary and benefits (without indexing)*</td><td>$340.008.676</td></tr><tr><td>Non-material damages (estimate)</td><td>$100.000.000</td></tr><tr><td>Damages to personal relationships and life quality</td><td>$100.000.000</td></tr><tr><td>Subtotal</td><td>$540.008.676</td></tr><tr><td>Inclusive of salary and benefits indexation</td><td>To be paid at time of final decision</td></tr></table>· Paid over 36 months.
To be borne in mind
Personal relationships and the payment for non-material damages is the same irrespective of the months paid in the first item, which would be paid to the amount of 62,294 US dollars at today's date.
The money for payment of the Colsubsidio contributions are not being taken into account.
That one of the claims is reinstatement to the same or a similar position, which must be taken into account in the redress payment.
The lawyer's fees must be paid.
The request is therefore that these calculations be borne in mind and that a redress amount be proposed equal to this amount because, if this is not the case, it will not be possible to accept the settlement agreement which is put forward in paragraph 180 and, in truth, I would be happy to accept paragraph 180 if it were more in keeping with what Patrimonio should pay me.</td><td>In response to the Secretariat's request for additional information regarding compensation amounts and the enforceability of any settlement between the Complainant and FPN, the IRM has revised Recommendation 3. Recommendation 3 does not specify a total compensation amount. IRM does not include punitive damages in the Recommendation (and/or legal fees). Recommendation 3 includes two categories of compensation: economic harm and non-economic harm. The recommendation contemplates payments for both categories to be made.</td></tr>
<tr><td>2</td><td>Recommendation 6</td><td>As regards non-monetary claims, I wonder if it would be possible that the letter of recommendation as well as the employment certificate could come directly from the GCF so that Patrimonio can be bypassed, as anyone who may wish to employ me via a candidate selection process could call Patrimonio, and even if I have the employment certificate from them, they could say things over the telephone which would cause me to lose the contract.</td><td>Noted. The GCF can provide oversight of the corrective actions outlined in Recommendation 3. The IRM will monitor implementation of any recommendations endorsed by the GCF Board.</td></tr>
</table>

		Furthermore, it is important that said employment certificate includes all the time that would be reflected in salary payments, so that this enormous gap in my CV from not having been employed for more than a year doesn't have such a big impact on my career.	
3	Para. 21	"but it was not considered part of their initial contractual responsibilities with regard to the HECO project." Response: drawing up the protocol was, in fact, one of the responsibilities of the HECO project, the reason for this being that, within my job description, a gender-sensitive complaints and grievances mechanism had to be established within the first six months (ESMF, page 9). When applied to Colombia's national regulations, this translated into a protocol for the prevention and response to gender-based violence and sexual harassment, which is established in Law 2365 of 2024. What went much further than that which was in my job description was not the drawing up of a protocol only for HECO but also drawing it up for Patrimonio Natural as an organisation and taking on the gender role within the organisation and not just within HECO.	IRM has revised this and other relevant paragraphs to clarify how the process of developing the Protocol relied on the expertise and effort of the Complainant.
	Para. 23	"staff. The complainant moreover claims that the FPN made unfounded accusations about her of improper behaviour" It is important to correct this point as this arose from when I found out via the GCF about arguments made by Patrimonio Natural, but it is very important to highlight that, whilst I was working there, accusations of improper behaviour were NEVER made and no disciplinary procedures were begun.	Noted. The report addresses this clarification (Para. 169, but IRM has revised the relevant text to clarify further that the Complainant states that FPN did not communicate workplace misconduct allegations directly to the Complainant or conduct any disciplinary proceedings.
	Para. 68	"it is made clear that if the SAS staff from each EE receives a direct complaint it will fall on it to file said complaint via the PNNC's complaint handling and processing system, in order that all complaints associated with the project are processed systemically." This is not feasible when we are dealing with gender-based issues. Firstly, because Law 2365 clearly establishes that the body which has the working relationship with the employee or with the affected individuals, is the one which must handle the case, pursuant to the law. Secondly, because it runs counter to the principle of confidentiality of the complaint which has to be guaranteed by law. Furthermore, it infringes the right to a swift response and the removal of any unnecessary procedures and barriers which may serve to prolong the proceedings. For the same reason it was essential that a specific protocol was drawn up for Herencia Colombia, and it was me who drew it up.	While relevant to the wider context of FPN's GRM compliance, IRM was unable to fully assess the feasibility and compliance with GCF Policy of the handling SEAH complaints through the PNNC intake and complaint handling procedures as part of the proposed project-level GRM, in part because the revised project- GRM proposal was not yet operating during the investigation period. Therefore, IRM does not provide a finding on this aspect of the project performance.
	Para. 69	"The GRM coordinator records the complaints that they receive, assigns a risk level to them, keeps track of complaints in an Excel spreadsheet and coordinates with a Workplace Coexistence Committee, which assists with procedural decisions regarding the handling of complaints not related to gender-based violence or SEAH". This is incompatible with Colombian Law. It would be considered revictimization; accusations of sexual assault cannot be referred to the workplace relations committee. This sole proposal thus indicates that they are insisting on applying procedures which run counter to the law, and that is despite the fact that on various occasions I explained to individuals at Patrimonio Natural why this could not be done.	The report does not describe the FPN institutional GRM procedure as referring GBV/SEAH complaints to the institutional workplace co-existence committee, but rather identifies how the Gender Working Group coordinates with this committee if GBV/SEAH complaints are received or are determined by the co-existence committee to be referred to the Gender Working Group under the Protocol.
	Para. 70	"The FPN indicated that before the updating of the Protocol in 2024, there had been no complaint made relating to gender violence/SEAH via official channels" This is a concealment of the truth. They did, in fact, receive complaints and, in fact, they fired an employee for making this sort of complaint and failed to do so with due process as laid down by law.	Noted. The Compliance Report, which reflects FPN's position as communicated to IRM addresses the handling of legacy incidents.

	Para. 71	"The complainant was responsible for the final steps of its development, which led to its approval". That is not what happened. They had a draft of the protocol which did not comply with the law, and I had to draw up the protocol in full.	IRM revised Para 71 to indicate that the level of effort to bring the protocol into compliance with Colombian law that went beyond updating.
	Para. 77	FPN executive staff described the conduct of the complainant in the workplace as "passionate", "feminist", "extremist" and "inflexible". The FPN moreover alleged that the complainant changed the text which had already been approved and implemented measures which were inappropriate for the organisation of the workshops. These descriptions of difficulties with interpersonal relations and the management of conflicts were recorded in the minutes of meetings and were later used to justify the decision not to renew the complainant's contract." It is very important to point out the fact that during my time working for the Patrimonio Natural there were NEVER any complaints made about my person, nor were any disciplinary actions begun. And that the minutes that they created from that meeting were drawn up without my input, without my signature. And therefore, it was an excuse they fabricated some time afterwards in order to justify their behaviour.	IRM has this and other relevant paragraphs to indicate that FPN received no formal complaints related to the Complainant and initiated no formal disciplinary processes. IRM notes that FPN concerns about workplace behavior were described in the Sep. 12 minutes and in subsequent IRM interviews.
	Para. 97	"Colombia's context results in specific challenges: "violence against women is a long-standing problem; the creation of a GRM having a gender-based perspective is a new requirement for the majority of organisations in Colombia, and the corresponding legal reforms are also recent". This is an excuse by Patrimonio Natural, and it has no basis. I will explain why: Since Law 1010 of 2006, companies and institutions have had to have prevention mechanisms which include internal procedures that are both confidential and effective in dealing with workplace harassment. More specifically, article 12 of Law 1257 of 2008 ordered employers, contractors and administrators of workplace risks to adopt adequate and effective procedures to process complaints of sexual harassment and other forms of violence against women in the workplace. This obligation was developed by Decree 4463 of 2011, which expressly incorporated a differential and gender-based approach, confidentiality, the prevention of revictimization and the design of protocols for the receiving and referring of complaints. Likewise, rulings T-265 of 2016, T-239 de 2018 y T-140 of 2021 consolidated institutional obligations of due diligence, protection against reprisals and the adoption of specialised protocols. As a consequence, Law 2365 of 2024 did not create these responsibilities for the first time, rather it updated, increased and defined a normative framework which has been in force for more than fifteen years. They have had this obligation for 20 years and have not fulfilled it.	IRM has revised the relevant para. and related references to Law 2365.
	FN 159	Minutes of meeting of the Executive Leadership of the FPN, 4 September 2024. The IRM notes that the MS Word file properties indicate that this document may have been created or modified on 2 May 2025. I would like to know what they are referring to here.	The footnote refers to IRM's observation that the document information indicates a creation date of May 2, 2025 (months after the Sep. 4, 2024 meeting). It is possible that the minutes were recopied to a new document template before sharing with IRM, but the creation date could also indicate that the minutes were produced months after the meeting actually occurred. IRM cannot confirm which is the case, but notes the potential anomaly.
	Para. 138	"The IRM understands that the specific liability of private employers who fail to report cases of gender-based violence/SEAH is primarily civil and administrative in nature, and that criminal liability applies only in situations of active concealment — pursuant to article 446 of the Criminal Code— or complicity in the punishable conduct." This is incorrect: article 67 of the CODE OF CRIMINAL PROCEDURE establishes the obligation to report, and it is the Office of the State Prosecutor who decides whether or not it is a crime. Furthermore, Patrimonio was aware of this because I mentioned this legislation, which was, in fact, embedded in the Protocol itself.	The IRM understands that, under Colombian law, private employers are subject to a layered set of obligations in relation to GBV/SEAH incidents. First, Article 67 of the Code of Criminal Procedure (Law 906 of 2004) establishes a general civic duty to report to the authorities criminal offenses subject to ex officio investigation, which include most sexual violence offenses and workplace sexual harassment offenses (Articles 205 et seq. and 210A of the Criminal Code). Failure to comply with this general civic duty does not, by itself, give rise to direct criminal liability for failure to report, except in aggravated circumstances. Second, under Article 11 of Law 2365 of 2024, an employer has (i) an unconditional obligation to inform the victim of the right to file a criminal

			complaint with the Office of the Attorney General; and (ii) a conditional obligation to refer the complaint to the competent authority when expressly requested by the victim, consistent with the victim's autonomy and privacy. A private employer's specific liability for failing to respond appropriately to identified GBV/SEAH situations is primarily administrative—including sanctions imposed by the Ministry of Labor under Law 2365 of 2024—and civil, including potential damages arising from breach of the duty to provide a safe workplace free from harassment. Criminal liability may arise in separate circumstances, including (a) liability by omission under Article 25 of the Criminal Code, where the employer, acting as guarantor of its employees, fails to prevent a harmful result despite having both a legal duty and the actual ability to intervene; and (b) active concealment under Article 446 of the Criminal Code or participation in the underlying offense. The IRM did not further investigate these obligations as they were not directly relevant to the IRM's mandate to determine a project's compliance with applicable GCF policies (including compliance with national law).
	Para. 142	According to the information I have, this report was actually drawn up in October 2025, that is to say 8 months after I was no longer working at Patrimonio. It is also false to say that the training was rejected. If that is the case, they need to demonstrate that I rejected it.	Noted. The report clarifies that the FPN IT team made the initial report on Oct. 16, 2024. An external analysis was conducted in November 2025.
	Para. 147	"The FPN alleges that the complainant expressed the desire to cease to participate in the activities linked to gender issues and they distanced themselves from daily interactions with the rest of the members of the HECO team." This is false. I am adding here the proof that I remained constantly working with the HECO team as regards gender issues. I would also point out that between October and January I was working in conjunction with them on: the safety in the field protocol, the complaints redress mechanism with Parques and WWF, the terms of reference of the contracts that they were creating, the gender action plan, recommendations for the operations manual, suggestions for mainstreaming a gender perspective into the programme and the annual report. All of which always implied working as a team.	Noted. The report notes the inconsistent evidence regarding FPN's argument about Complainant withdrawing from all work responsibility (Para. 174). Para. 143 has been revised to better reflect tasks carried out by the Complainant.
	Para. 166	With regard to the risk of poor relationships with the indigenous population, what they failed to mention is that, I, in fact, had a meeting with an indigenous governor who was in the population which was the objective of the programme and who already had a relationship with Patrimonio Natural. This meeting was scheduled by HECO's then specialist in communications [redacted] and we were with governor [redacted] and we met in the headquarters of OPIAC Bogotá on 4 July 2024. [redacted]	IRM has revised the relevant paragraph to reflect this statement.
	Para. 180	The compensation amount, which was capped at 25,000 dollars, should also have had a minimum amount laid down, in light of the fraudulent conduct of Patrimonio, it wouldn't be surprising if they said that the compensation amount is for one dollar and no one could say anything to them because a minimum threshold has not been set but a maximum one has.	In response to the Secretariat's request for additional information regarding compensation amounts and the enforceability of any settlement between the Complainant and FPN, the IRM has revised Recommendation 3. As noted in prior comment, the recommendation does not define a maximum amount of compensation.

	Para. 226	"PNNC did not assign safeguarding specialists nor specialists in gender/SEAH during the first year of application, which limited the efficiency of the first training sessions of the EA on the legislative requirements of the GCF." In relation to this statement, I would like to inform you that although they did not contract a gender specialist, I took on the role of gender issues for the entire programme, and I ran several training sessions for them on the gender perspective and on familiarising them with the protocol, the gender action plan and the GCF's policies on SEAH and witness protection; which is why they were indeed aware of this perspective. I am attaching the proof of this.	Noted.
	Para. 256	"The IRM also highlighted that the language barriers and the conflicting commitments may have limited effective communications between the EA's gender and safeguarding directorate and the PMU's specialist in gender and SEAH". On the contrary, I think it important to make clear that all the emails and communications with [redacted] took place in English and in all meetings in which she was present they took an individual with them who interpreted for her. She was almost never in meetings and, when she was, she left early or there was simply not enough space for me to be able to express all gender-focused issues. Furthermore, [redacted] was always very disconnected; she never knew what was being spoken about, and I always had to remind her what we had agreed to; she did not respond to my emails and ever less so to my Whatsapp messages.	Noted. The report addresses this point.
	Para. 265	Recommendation 4 (R.4) (Improved environmental and social due diligence procedures for EEs). Just an observation: over and above the standards and protocols that WWF US may have to carry out supervision, the problem is simple: if they do not designate a supervisor with whom they can communicate directly, easily and attentively, no valid protocol can exist and these types of situation will continue to occur, because there is no real supervision. Furthermore, there needs to be an understanding that at least in Colombia, the implementing entities can order their employees to not inform the supervisory function of anything they do not want them to, and, if that supervisory function has no way of undertaking constant monitoring, the protocol itself is irrelevant, it will simply fail to be effective. In the case of Patrimonio Natural, the instruction we had from the director is that any issues which arose with the process should be communicated to the coordinator and not to WWF United States, as it would be considered to be a betrayal of the team and furthermore a beach of "confidentiality". Not for nothing, as even though I am no longer working there, the director sent me a letter to tell me that I could not share the complaints I received with you and if I were to do so it would lead to a claim. If to this I add that [redacted] never responded to me and that, moreover, she asked me to remove from the report the brief that I drew up on everything that happened; it is clear that I went above and beyond, risking reprisals against me and even then, I did not receive any assistance from WWF, only silence. This, it should not be forgotten, was confirmed by the outcome of the investigation into my complaint, in which Patrimonio was let off scot-free.	IRM was unable to confirm that leadership acted to advise staff to withhold HECO performance information from the AE. On the monitoring and oversight of safeguards and gender activity implementation, see previous comment

Annex IX. Figures, Tables and Text Boxes

Figure 1 *HECO Project Mosaics in Colombia (Source: WWF-US, FP 203)*

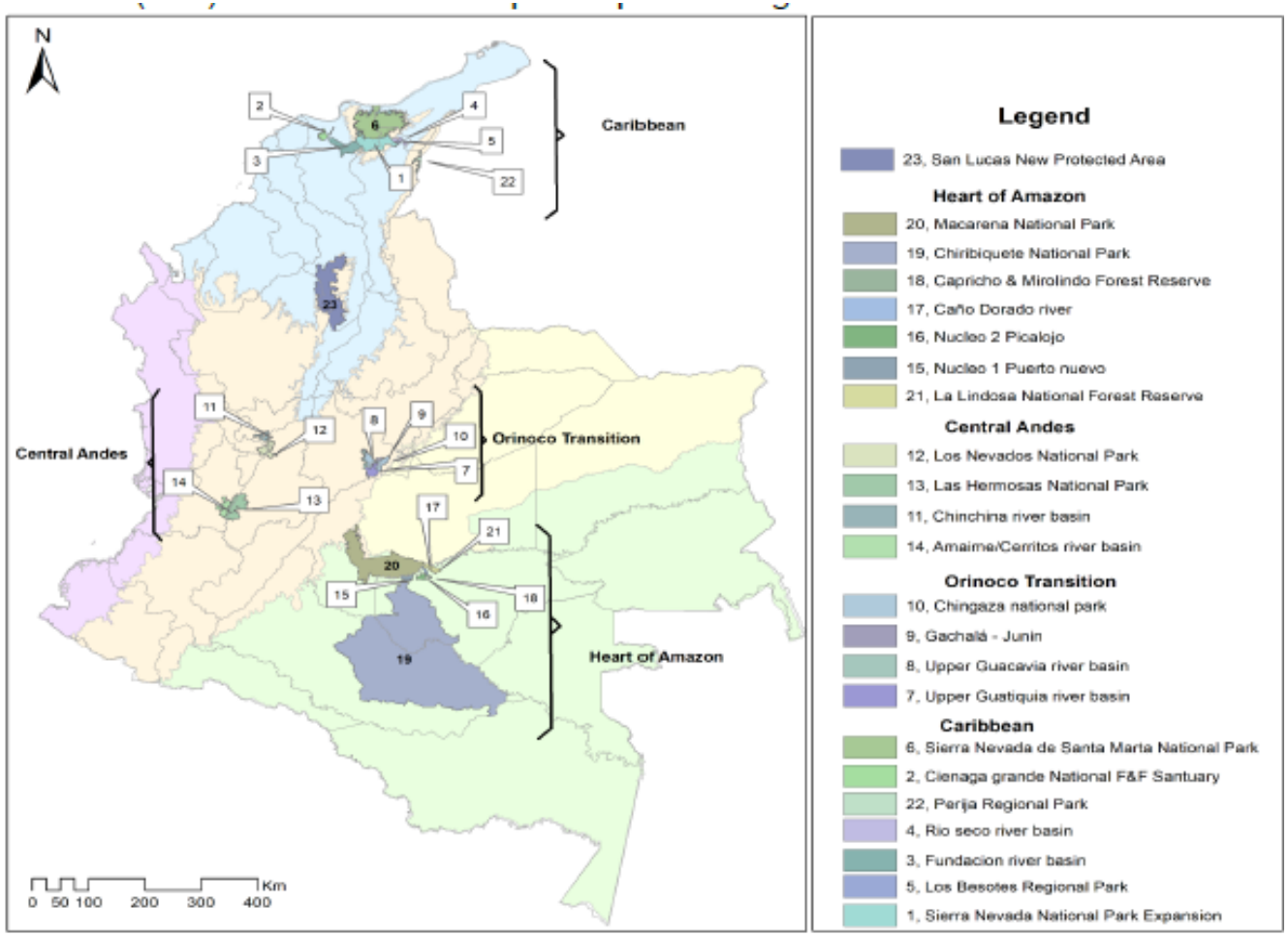


Figure 2 HECO Project Implementation Flow of Funds and Contractual Arrangements (Source: FP203 Funding Proposal)

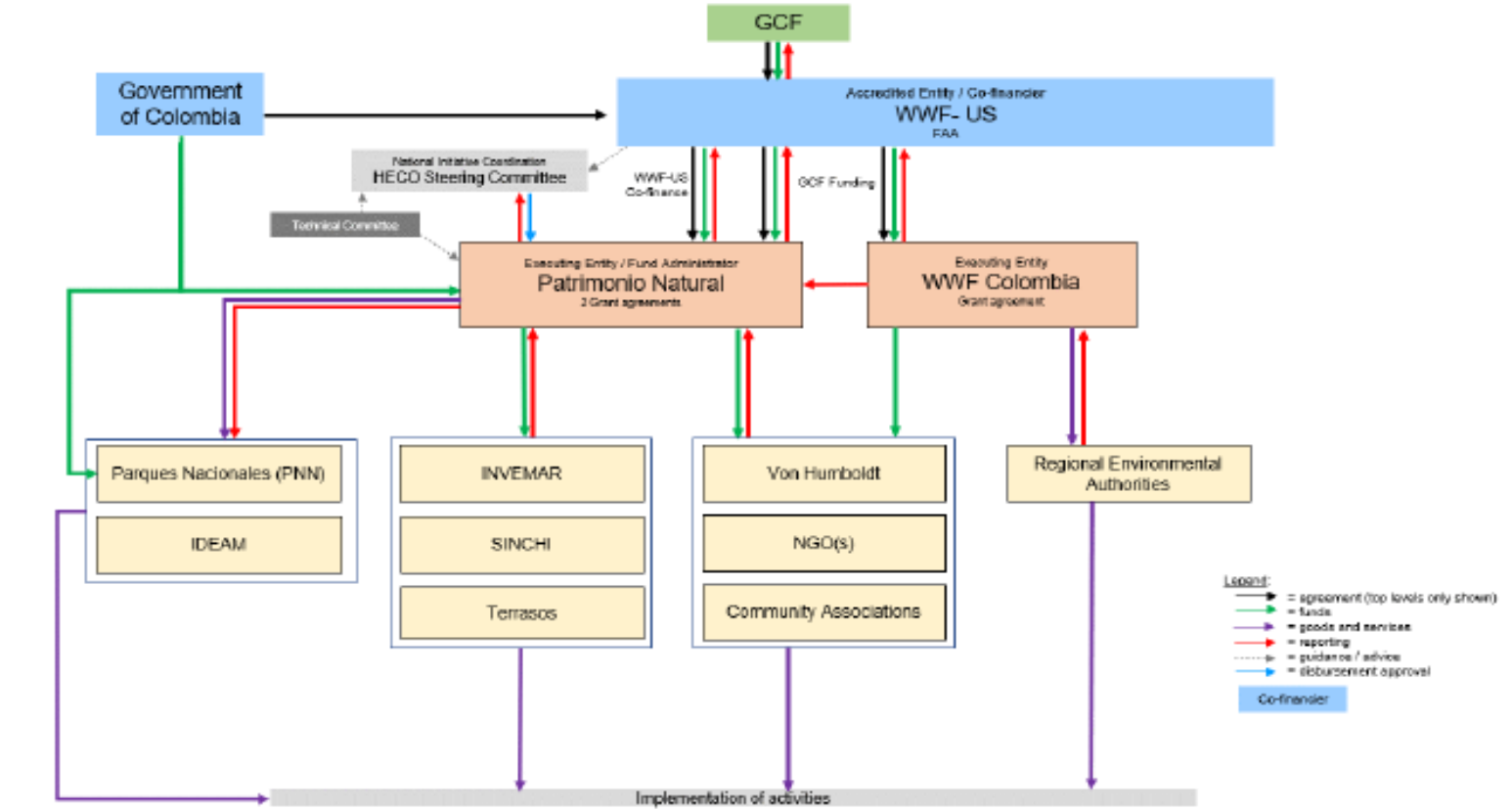
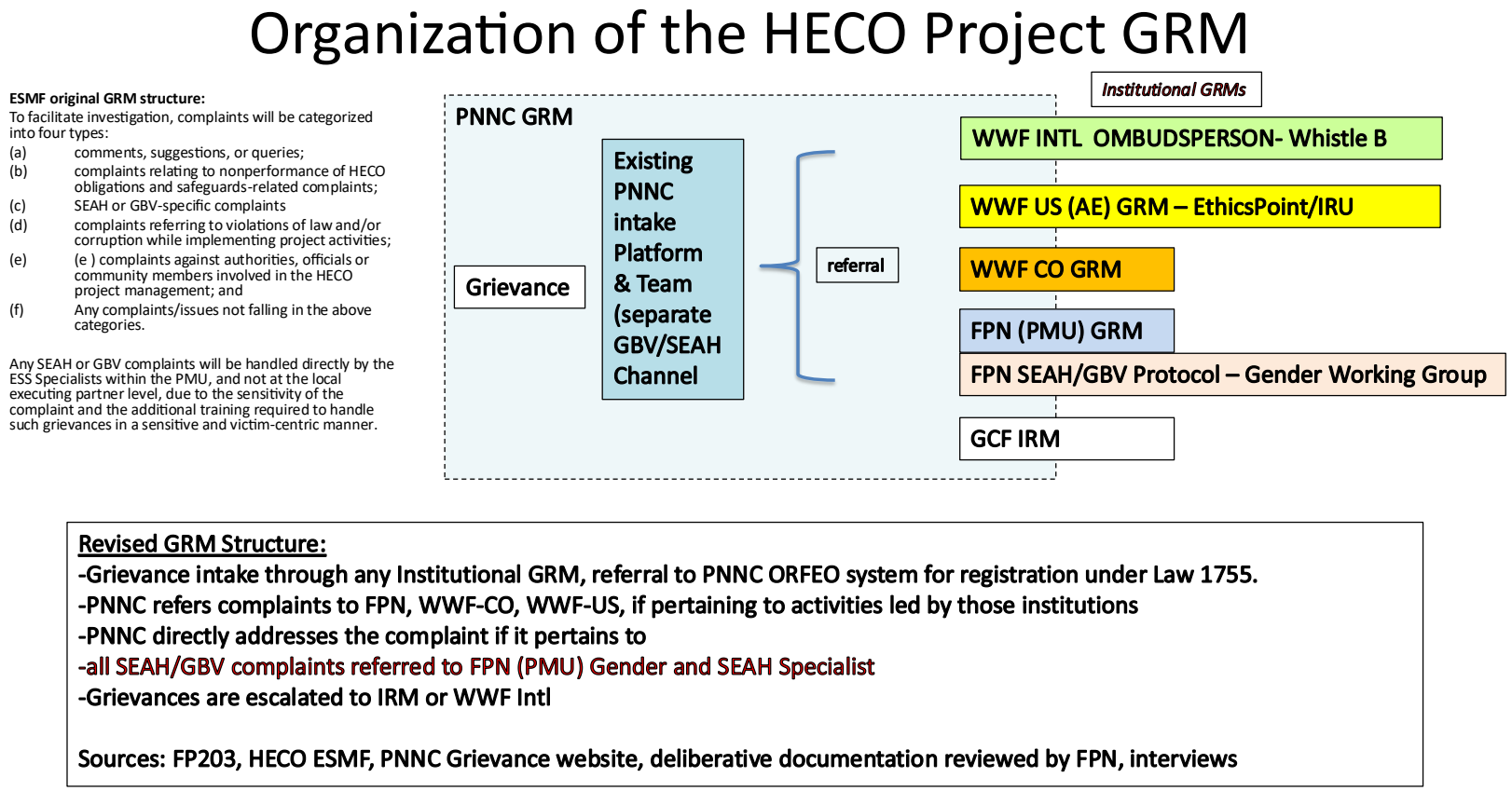


Figure 3 HECO Project-level GRM Structure (Source: IRM, based on HECO ESMF and internal documentation)



Revised GRM Structure:

-Grievance intake through any Institutional GRM, referral to PNNC ORFEO system for registration under Law 1755.

-PNNC refers complaints to FPN, WWF-CO, WWF-US, if pertaining to activities led by those institutions

-PNNC directly addresses the complaint if it pertains to

-all SEAH/GBV complaints referred to FPN (PMU) Gender and SEAH Specialist

-Grievances are escalated to IRM or WWF Intl

Sources: FP203, HECO ESMF, PNNC Grievance website, deliberative documentation reviewed by FPN, interviews

Figure 4. Complainant Allegations of Harassment and Retaliation – Causal Pathway

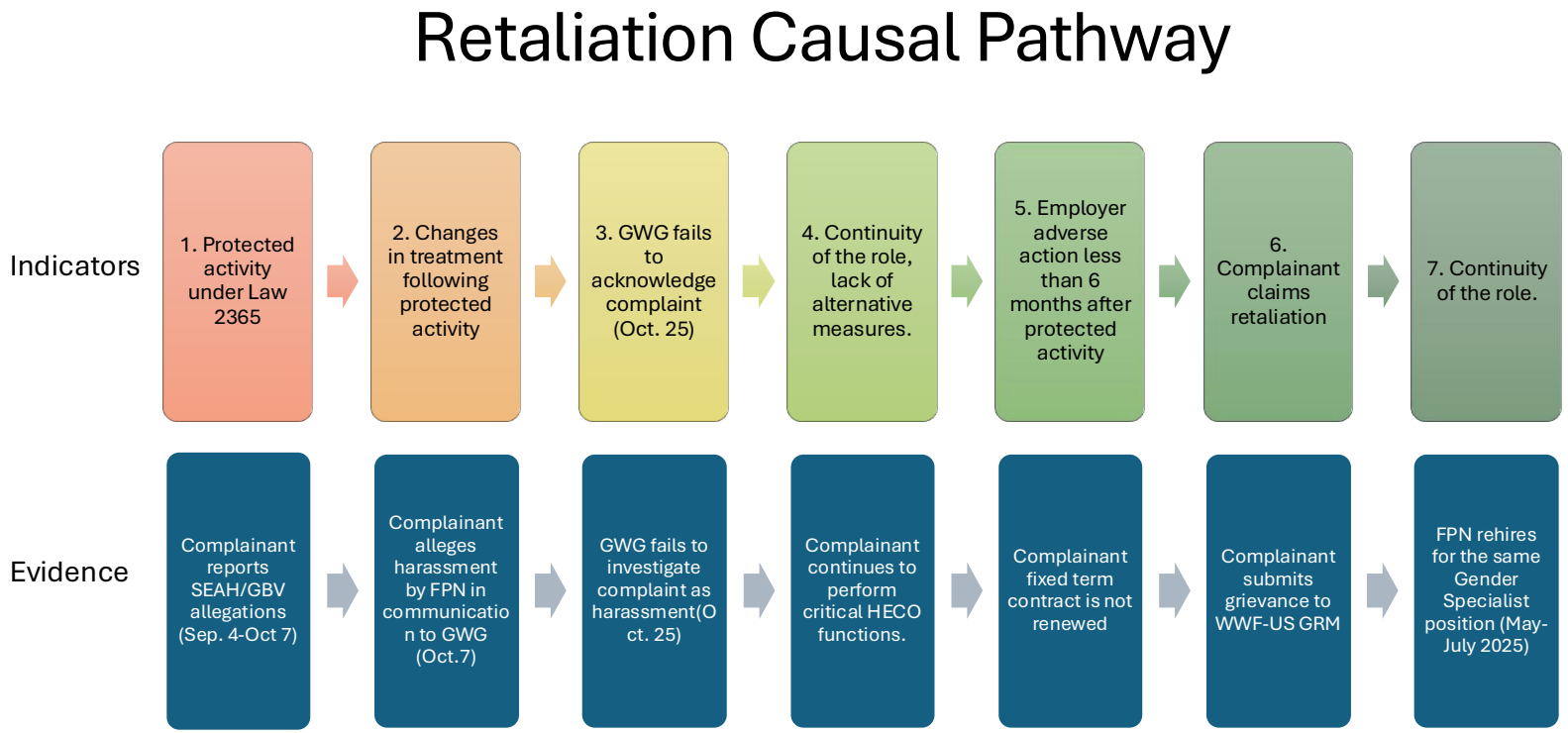


Table 1 **Alleged FPN GBV/SEAH Incidents Reported to IRM**

The identified cases were indicated through interviews of FPN staff. As a survivor-centred grievance mechanism and due to the sensitive nature of the information, the Annex is considered confidential and restricted, for the GCF Board only.

Table 2 ***Compliance Indicators of a Survivor-Centred GRM***

#	Criterion	Application to FPN alleged SEAH cases
	The survivor:	
1	Should be kept informed about the process	N - Complainants not fully informed about GBV/SEAH designation, protections, or investigation conclusion
2	Should participate meaningfully in decision-making	N- Excluded from key steps in decision making process (classification, assessment plan, redress options)
3	Should be informed clearly of redress options and make own decision	N- Narrow range of options presented; pressure to avoid GBV/SEAH classification and accept predetermined redress options
4	Must provide prior informed consent if information is disclosed	P - Complied with formally, but informal sharing of identifiable information likely without consent.
	Staff interacting with survivor must:	
5	Disclose mandatory requirements before requesting information	P- Two year process to raise staff awareness about survivor-centred GRM, but suspended without adequate explanation. Staff not fully informed of PQRRS/Protocol requirements (e.g. eligibility of verbal and anonymous complaints), role of GWG vs. Workplace Coexistence Committee, or full range of escalation options; problematic application of Protocol eligibility criteria not adequately explained.
6	Ensure safety of the survivor[345]	N- Not offered office protections, access to GRM support or other precautionary measures; IT interventions appear to threaten privacy; stolen equipment viewed as harassment.
7	Apply confidentiality, respect, and non-discrimination	N- accused treated as victim; arbitrary informal pressure by FPN staff/leadership; Interviewees disclosed complainant name in interview
8	Follow the national law, report mandatory cases[346]	N- Apparent non-compliance vis a vis undocumented internal assessment or formal investigation of alleged GBV/SEAH incidents, non-activation of specialized procedures or adoption of precautionary measures; flawed eligibility decision prevented reporting.
9	Not make decisions for or unduly influence the survivor	N- Grievance classification decided without survivor; pressure toward predetermined outcome

[345] Colombia Law 2365 (2024) Article 11. The employer faces liability if they fail to act to prevent GBV/SEAH or has knowledge of the conduct and takes no protective measures.
[346] Colombia Law 2365 (2024) Article 11, GCF SEAH Risk Assessment Guidelines, p. 23.

#	Criterion	Application to FPN alleged SEAH cases
10	Demonstrate specialized training for survivor-centred grievance investigation	N- Insufficient evidence of specialized training to handle or investigate GBV/SEAH allegations. Gender and SEAH Specialist had specialized training, but was prevented from using it.
11	Protect workers on grievance committees from retaliation or job loss	P- Gender and SEAH Specialist was hired to lead the Protocol design and implementation, but was pressured to back down from recommended actions made as GRM advocate limited in providing support to survivors, and dismissed for attempting to carry out assigned and protected responsibilities.
F – Fully complied; P – Partially complied; N – Non-compliant; U – Status unclear. Based on IRM review of documentation and interviews.[347]		

[347] GCF SEAH Action Plan and Risk Assessment Guideline, pg. 24.

Table 3. ***Grievance Redress Mechanism Design Criteria***

ESMF	UNGP Criteria	Description	FPN PQRRS
P	**1. Accessible**	No cost; multiple channels; SEAH provision; simple eligibility; proactive awareness; information at recruitment	Multiple intake channels; verbal complaints not accepted; GBV/SEAH complaints handled improperly; no disclosed complete GRM procedure; unclear awareness raising among external stakeholders
P	**2. Fairness and Equity**	Standard, impartial, disclosed procedures; user support; remedy monitoring; satisfaction surveys	Unclear procedure beyond Protocol reported dissatisfaction with outcomes no performance or satisfaction metrics
N	**3. Transparent**	Users can monitor complaint status; GRM performance reporting	No disclosed complete GRM procedure; no user tracking; no standard performance reporting
F	**4. Inclusive**	Information in relevant languages for illiterate, disabled users	GBV/SEAH procedure and dedicated channel provided
N	**5. Responsiveness, Efficiency, Proportionality**	Process clarity; time-bound steps based on risk; trained staff	No time-bound procedure; reported delays in resolution; ad hoc processes without documentation; insufficient staff training; no risk-based differentiation
N	**6. Protected**	Measures against reprisals; GRM focal point protections; confidentiality; escalation; mention of IAM options	Inadequate and unstated protections against reprisals; unclear escalation pathways; no mention of IRM, but guidance for escalation to Colombia Attorney General provided
N	**7. Empowerment**	Possibility of representation; respect for culturally appropriate procedures	No provisions for representation or cultural dispute resolution; weak confidentiality practices
N	**8. Independent and Legitimate**	Adequately staffed, trained, resourced; no conflict of interest; reports to Board	Insufficient independence; inadequate training; conflicts of interest; unclear reporting structure

F – Fully complied; P – Partially complied; N – Non-complied; U – Status unclear. Sources: IFC PS2, Para. 20; GCF (RESP) Para 12 and GCF SEAH Action Plan, Para. 21b; WWF-US HECO Project ESMF (2023); FPN PQRRS https://patrimonionatural.org.co/contacto-y-pqrrs/; UNGP (2011); World Bank Group Task Force Draft Report, March 4, 2026; UN OHCHR (2022) Accountability Counsel (2025).

Table 4 ***PS Compliance – Retaliation Checklist***

IFC PS	PS2 Retaliation Criteria	Evidence of General Compliance	Evidence – Complainant
Para 20	**GRM Procedure Awareness.** Are all workers aware of the GRM?	**Partial Compliance** – FPN efforts to raise awareness of PQRRS but not IRM. Protocol eligibility criteria and classification decisions confusing. Recent Complainants not satisfied key aspects are not understood even by senior staff.	Complainant aware of institutional GRM and Protocol, but unaware of informal eligibility criteria that disqualified their grievance and the grievances communicated to them. Evidence of distrust in GRM as partial and unfair.
Para 20, GN57	**Appropriate GRM Management**. Is there a designated person to review and follow up complaints in a timely and transparent manner?	**Partial Compliance** – Designated person exists; IRM observed competency gaps and conflicts of interest; Gender/SEAH Specialist was prevented from executing their designated GRM role; new specialist unaware of their GRM responsibilities.	Direct supervisor and senior FPN leadership failed to support Complainant at critical moments in GRM process. After disagreement on Protocol implementation, ED and HR disengaged from Complainant without formal performance review or remediation.
Para 20, GN57	**Bypassing immediate supervisors.** Can workers raise concerns without the direct manager acting as gatekeeper?	**Non-Compliance** – No clear procedure for managing conflicts of interest; evidence of supervisors interfering informally with investigation. No internal (FPN) escalation options besides WWF-US or IRM.	Supervisors (ED, HR, Legal) controlled the process, as evidenced by the Sep. 12 and Oct. 25 meetings.
Para 20, GN60	Does the GRM allow for **anonymous complaints**?	**Non-Compliance** – FPN decided not to formally investigate anonymous or informal complaints.	Complainant's verbal expression and written submission of grievance elements were not accepted by FPN as a grievance.
Para 20, GN57	**Documented grievance log**. Is there evidence that complaints were received, logged, investigated and acted upon?	**Partial Compliance** – FPN indicated evidence of a Grievance log, but IRM has received no documentation of a grievance tracking system that provides adequate evidence of process decisions or follow-up	N – Grievance related to Complainant's mistreatment as Protocol lead was not recognized, thus not registered, formally investigated, responded to or tracked.

IFC PS	PS2 Retaliation Criteria	Evidence of General Compliance	Evidence – Complainant
		monitoring . Record keeping is insufficient.[348]	
Para 20, GN57	**Employment and termination/non-renewal records**. Do records reveal any correlation between grievance filing and adverse employment actions?	**Non-Compliance** – Circumstantial evidence strongly suggests a causal link between contract non-renewal and prior Protocol enforcement actions;	N – Complainant observes a causal relationship between protected activity under Law 2365 (e.g., Sep. 4, Sep. 11 and Oct. 7 communication of their grievance related to actions preventing them from carrying out their job responsibilities as the Protocol lead) and FPN decision to not renew their contract; FPN has provided insufficient formal evidence to prove otherwise.

Source: IFC PS2; PS2 Guidance Note; IFC PS Handbook for Labor and Working Conditions (2018)

[348] FPN provided a partial grievance log of three complaints that were found ineligible as GBV/SEAH and handled as workplace issues. The grievance log lacks an adequate definition of how this decision was made or communicated, among other deficiencies.

Table 5 ***ESMF Gap-Filling Requirements and Implementation Status***

#	EE Gap-Filling Action in the ESMF	Timeline	Status
1	**Hire Safeguards and "Gender and SEAH" and Stakeholder Engagement Specialists**. Overall ESMF implementation responsibility lies with the PMU, led by a dedicated Lead Safeguards Specialist and a Gender and SEAH Specialist (pg. 69, 131).	No timeline provided, but assumed as early as possible.	**Incomplete.** Gender/SEAH specialist hired by both EEs early 2024; incomplete for PNNC. Both EE Gender/SEAH Specialists dismissed in 2024. FPN rehired in July 2025; WWF-Colombia had not rehired as of June 2026.
2	**ESS Specialist Training:** Special training to ensure capacity to address SEAH-related grievances in a culturally sensitive and victim-centred way, including operating the project GRM and training PMU and implementing partners on identifying and minimizing SEAH risks (pg. 137, 110).	Within the first 6 months of project implementation, or before the GRM is finalized, whichever is sooner.	**Incomplete.** No evidence AE provided GBV/SEAH training to ESS Specialists beyond general inception workshop slides. ARL provided training to FPN on Law 2365. No AE support on training Gender/SEAH specialists.
3	**Prepare GBV/SEAH Training materials**, with oversight and final approval from **WWF-US AE Safeguards and Gender Leads** (pg. 110).	Within the first 3 months of project implementation.	**Delayed**. Started in 2023 and accelerated in August 2024 at FPN, paused by FPN ED, with a few trainings in November 2025. One of 12 scheduled trainings for 2026 is complete as of April, and appear to be behind schedule. Started 2024 at WWF-Colombia, paused after non-renewal of Gender/SEAH specialist.
4	**Institutional GBV/SEAH Capacity**: Mandatory training on SEAH and GBV for all implementing partner staff involved in GCF-financed activities (pg. 110).	Within the first 3 months of project implementation.	Delayed. Started and paused (see actions 2–3).
5	**Develop a detailed plan to address SEAH risks**, using information from the GAP and updated procedures for SEAH-specific grievances (pg. 110).	Within the first six months of project start-up.	**Status unclear**. FPN reported that no SEAH risk management plan exists. Little to no AE involvement. FPN Gender/SEAH Specialist designed implementation plan, paused Sep. 2024 before contract non-renewal. Similar at WWF-Colombia; status unknown at PNNC.

#	EE Gap-Filling Action in the ESMF	Timeline	Status
6	**Integrate SEAH into AWP**: Include identified SEAH risk mitigation measures in the annual workplan and budget, requiring full PMU participation (pg. 110).	No timeline; presumably within 6 months.	**Status unclear.**
7	**Establish GRM**: PMU to establish an effective project-level GRM covering all grievance types including GBV, SEAH, and fraud (pg. 110, 136-140).	Within the first six months of project implementation.	**Incomplete**. Revised project GRM proposal submitted to GCF in 2025, awaiting approval, causing delays at the project level. GBV/SEAH Protocol implementation delays at FPN and unclear at WWF-Colombia, and PNNC.
8	**Early warning system**: Develop a communication mechanism between local project partners and the PMU Gender and SEAH Specialist for timely response to SEAH situations at the territorial level (pg. 110, 136-140).	No timeline.	**Status unclear**. Started but delayed due to loss of both Gender/SEAH specialists at FPN and WWF-Colombia in 2024, and uneven AE support.
9	**GRM operational coordination**: Each executing partner to assign an individual responsible for collecting and processing project-related grievances (pg. 138).	No timeline.	**Incomplete**. Revised project GRM under review. Gender/SEAH specialists hired then dismissed at FPN; status unclear at WWF-Colombia and PNNC.
10	**Implementing Partner capacity**: GBV/SEAH training for landscape technical committees, multi-stakeholder bodies (SIRAPS, NRCC), and environmental leaders (pg. 110).	No timeline.	**Status unclear.**
11	**Safeguards and Gender Monitoring and Reporting**: Monthly meetings between ESS Specialists and AE Lead on safeguards implementation, grievances, and SEAH-related challenges (pg. 131).	Monthly.	**Incomplete**. Meetings occurred; status of GBV/SEAH monitoring unclear. Quarterly E&S reports began in 2025.
12	**GRM Monitoring:** ESS Specialists to monitor GRM effectiveness, including SEAH-specific complaints, and disaggregate in annual progress reports to AE and GCF (pg. 73).	Ongoing, in quarterly and annual reporting.	**Incomplete**. GRM monitoring affected by lack of approved project-level GRM proposal. Monitoring of institutional GRMs at FPN, WWF-CO and PNNC. First APR finalized December 2025, but no mention of IRM complaint, other internal complaint

#	EE Gap-Filling Action in the ESMF	Timeline	Status
			processes, or loss of Gender/SEAH specialists.
13	**Reporting to the GCF**: PMU to include SEAH-specific challenges and complaint information in mid-year technical reports and Annual Performance Reports, disaggregated from other grievances (pg. 132-3).	Quarterly, annually.	**Incomplete.** APR omitted significant information raised by the grievance despite Complainant's efforts to include it (See Section 4.5.4).
14	**Adaptive management**: AE to adjust implementation work plan in response to changing GBV/SEAH risks, circumstances, or compliance gaps (pg. 180).	No timeline.	**Unclear.** Status of FPN action plan in response to ongoing grievance investigations is uncertain; progress on corrective actions appear delayed or uncertain t.
Source: IRM based on HECO project document review and interviews.			

Box 1 – Safeguard and Gender Due Diligence Questions (GCF FP Appraisal Guidance, November 2025)

(2.1) Partner Assessment – AE/EE Capacity to deliver impact

- *Do the AE/EE's capacity, portfolio, and track record demonstrate relevance and suitability of the entity for implementing the proposed project/programme?*

(4.5) Gender Assessment and Action Plan

- *Has a satisfactory Gender Assessment been provided? How does it accurately reflect the baseline situation, opportunities, challenges, constraints, and risks?*
- *Has a Gender Action Plan been provided, and to what extent does it meet an acceptable level of quality? How is it aligned with the FP's Theory of Change?*
- *Is the FP achieving its potential in terms of transformative change for women? If not, what areas could be improved?*

(6.2) Project Risks – ML/FT and Other Prohibited Practices

- *Does the proposal outline a governance framework with defined roles, capacity-building initiatives, monitoring protocols, and mechanisms such as complaint reporting or whistleblower systems?*

(6.3) Project Risks – Environmental and Social Risk Assessment and Safeguards

- *What evidence has been provided of satisfactory E&S screening reflecting risks specific to the sector, geography, and activities? How does the proposed E&S Risk Category accurately reflect the screening results?*

- *Have all applicable impact and risk assessments been provided and do they meet an acceptable level of quality? Have all applicable management and monitoring plans been provided? Do these comply with GCF RESP and Indigenous Peoples Policy?*
- *What is the budgetary provision to execute what has been planned and agreed at the project level?*

(6.4) Project Risks – SEAH Risk Assessment and Management

- *Has SEAH Risk Screening and a full SEAH Risk Assessment been provided, accurately reflecting risks specific to the geography, sector, and activities?*
- *Have women and girls been consulted about the project/program design? Did they raise any GBV/SEAH issues?*
- *What is the capacity of the AE to identify and deal with risks? Have appropriate mitigants been integrated into the main ESMP and/or Gender Action Plan? How has the AE ensured that there is an effective GRM in place?*