



**GREEN
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Consideration of accreditation proposals and activities – Addendum XII

Accreditation assessment of APL193

Summary

This document contains the recommendation by the Accreditation Panel for accreditation of applicant 193 (APL193), Plan International Australia (PIA), based in Australia, in accordance with the revised accreditation framework adopted in paragraph (a) of decision B.42/13, and includes the screening report confirming the applicant meets the screening requirements contained in part 1 of annex II to document GCF/B.42/04/Add.01.

I. Introduction

1. Plan International Australia (PIA) is an international access entity (IAE) based in Australia. The applicant is a non-governmental organization (NGO) with a mission to advance child rights, gender equality and climate-resilient development.
2. The applicant applied and was assessed in accordance with the revised accreditation framework (adopted in decision B.42/13, paragraph (a)) and against the screening requirements contained in part 1 of annex II to document GCF/B.42/04/Add.01.¹ As part of this assessment, the AP consulted the applicant's website and third-party websites to complement the information provided in the application.
3. The applicant has applied to be accredited for the following parameters under the GCF fit-for-purpose approach:²
 - (a) **Access modality:** international access;
 - (b) **Track:** normal track; and
 - (c) **Maximum environmental and social risk category:** minimal to no risk (category C/intermediation 3 (C/I-3)).³

II. Contribution to GCF mandate and strategic goals

4. The applicant is found to have the potential to support GCF in implementing its updated Strategic Plan for the GCF 2024–2027 with respect to:
 - (a) Programming in small island developing states (SIDS) and least developed countries (LDCs);
 - (b) The indicative projects/programmes that the applicant intends to submit to GCF;
 - (c) Alignment of said indicative pipeline with country programming priorities;
 - (d) Potential contribution to the adaptation and mitigation balance in the GCF portfolio since the applicant focuses on adaptation and supporting diversity in GCF results areas, in sectors such as locally led adaptation, climate-resilient livelihoods, ecosystem-based solutions, disaster risk governance and climate finance readiness; and
 - (e) Mobilizing climate finance at scale.
5. PIA demonstrates a well-established international presence through long-standing operations across Southeast Asia, the Pacific, South Asia, eastern Africa and the Middle East, supported by the broader Plan International federation. PIA maintains extensive partnerships with governments, local civil society organizations and community-based institutions, enabling strong country-level engagement and implementation capacity. PIA has also managed grant-based awards as a lead NGO or implementation partner for major bilateral and multilateral partners, including the Australian Government, United Nations agencies, the Asian Development Bank, the World Bank and Japan International Cooperation Agency. Together, these networks provide a solid platform for sourcing, delivering and overseeing climate investments in developing countries, including LDCs and SIDS.

¹ See <https://www.greenclimate.fund/board-document/gcf-b42-04-add01>.

² Refer to section IV below for the scope of accreditation recommended by the Accreditation Panel.

³ As per the revised Environmental and Social Policy adopted in decision B.BM-2021/18, category C is defined as “Activities with minimal or no adverse environmental and/or social risks and/or impacts” and intermediation 3 is defined as “When an intermediary’s existing or proposed portfolio includes financial exposure to activities that predominantly have minimal or negligible adverse environmental and social impacts.”

6. PIA intends to propose GCF programmes aligned with the nationally determined contributions (NDCs), national adaptation plans and sectoral climate strategies of the developing countries in which it operates, with priorities identified through engagement with national designated authorities (NDAs), line ministries, local civil society, and affected communities. PIA's portfolio demonstrate this country-driven approach, including projects in Fiji, Solomon Islands, Papua New Guinea, Philippines, Timor-Leste, Indonesia etc. delivering climate-resilient livelihoods, ecosystem-based solutions, and disaster risk governance in direct response to adaptation priorities articulated by recipient countries. This locally led, gender-responsive model reinforces country ownership and positions PIA to originate GCF investments that respond to and strengthen recipient countries' own climate commitments and national adaptation planning processes.

7. PIA demonstrates strong potential to advance the GCF mandate across the six GCF investment criteria. On impact potential, PIA's portfolio delivers adaptation and resilience results in health, food, and water security, livelihoods, and ecosystems, aligned with GCF results areas. PIA's paradigm-shift potential lies in locally led, gender-transformative adaptation that strengthens national systems and builds enduring community and institutional capacity. Sustainable development potential is evident through co-benefits spanning gender equality, youth leadership, disability inclusion and ecosystem restoration. PIA targets the needs of the recipient, operating across developing countries, LDCs and SIDS, particularly in the Pacific and Southeast Asia. Country ownership is embedded through NDA, government and civil society engagement aligned with national adaptation plans and NDCs

8. The applicant has experience in financing and implementing projects in the range of USD 2 million to 21 USD million, specifically in community-based adaptation and resilience building across Asia and the Pacific. Its largest climate-related projects span climate-smart agriculture, climate-resilient livelihoods, water security, water, sanitation and hygiene, disaster risk reduction, and nature-based solutions, placing girls, women and youth at the centre of locally led adaptation and inclusive resilience planning. Such projects include:

- (a) USD 14.5 million (grants) for the Water for Women project;
- (b) USD 8.0 million (grants) for the Disaster READY project;
- (c) USD 8.0 million (grants) for the AHP Protracted Crisis Activations;
- (d) USD 1.4 million (grants) for the Kiribati South Tarawa WASH Supply Project; and
- (e) USD 1.2 million (grants) for the Participatory Land Use Planning with Climate Change Vulnerability Assessment project in Lacle Watershed, Timor-Leste.

III. Screening report

3.1 Screening requirements assessed by the Secretariat

3.1.1 Legal status

9. The applicant, Plan International Australia, is a public company limited by guarantee incorporated and registered in Australia with registration number ACN 004 875 807 and registered as a charity with registration number ABN 49 004 875 807.

10. The applicant has provided evidence that it has legal personality, the legal capacity and authority to enter into contracts, and can bear financial and legal responsibility for performing those obligations. Based on the evidence submitted, the Secretariat finds that the applicant meets the "legal status" screening requirement.

3.1.2 International access applicant's support to direct access applicants

11. The applicant has confirmed its intention to strengthen the capacities of sub-national, national and regional entities to programme with GCF, consistent with its partnership model and strategic emphasis on localization and systemic change. To date, PIA has worked directly with government agencies, local NGOs and community-based organizations to embed climate-risk management practices, strengthen governance frameworks and improve financial and operational readiness. Going forward, PIA intends to deliver capacity strengthening through technical assistance, institutional mentoring and co-development of risk and compliance systems, with a focus on environmental and social safeguards, fiduciary controls, results-based reporting and gender-responsive climate programming.

12. Based on the evidence submitted, the Secretariat finds that the applicant meets the "international access applicant's support to direct access applicants" screening requirement.

3.2 Screening requirements assessed by the Accreditation Panel

3.2.1 Corporate governance and internal control

13. Plan International Australia (PIA) is a not-for-profit charitable organization governed by its Board of Directors, in accordance with its Constitution, Board Charter and the terms of reference (TOR) of its governance committees. The assessment is based on these governance documents and a review of Board and committee meeting records. Specifically, the AP reviewed meeting minutes of the Board of Directors and the Finance, Risk, and Audit Committee (FRAC) from August 2025 and October 2025, which demonstrate active oversight of financial performance, risk management, safeguarding, internal audit activities, procurement oversight and governance reforms.⁴ The Board of Directors comprises nine directors responsible for strategy, governance, risk oversight, financial integrity and organizational performance. It is supported by four standing committees: the FRAC, the Corporate Governance Committee (CGC), the Impact and Influence Committee (IIC) and the Marketing and Growth Committee (MGC), each operating under approved TORs that define authority, responsibilities, membership, reporting lines and conflict-of-interest requirements. The organizational chart depicts clearly defined lines of authority and reporting relationships across governance and management functions, while the governance documents set out the corresponding accountabilities and delegated authorities.

14. PIA's strategic direction is established through its organizational strategic planning framework and is monitored through periodic management reporting, annual performance reviews, annual reports, budget monitoring and oversight processes of the Board of Directors. Organizational objectives are operationalized through performance management arrangements that track programme effectiveness, financial performance, risk management and organizational priorities. The monitoring of the above indicators is demonstrated in documents shared with the AP, including quarterly Objectives and Key Results (OKRs), which cover quantitative and qualitative indicators at corporate, departmental and project level, along with impact and annual reports.

15. Internal audit is outsourced and operates under an Internal Audit Charter approved by the Board of Directors that establishes the purpose, authority, independence, reporting arrangements, responsibilities and professional standards governing the Internal Audit function. Internal Audit reports functionally to the FRAC and has unrestricted access to the personnel, records, systems and information necessary to perform its duties independently. Internal Audit activities are conducted under a risk-based annual audit plan that considers organizational risks, strategic priorities, management input and emerging issues. Audit

⁴ See <https://www.plan.org.au/about-us/accountability/>.

coverage includes financial controls, governance, procurement, operational effectiveness, compliance, information systems and fraud-related risks, as demonstrated in the Internal Audit Plan FY2026 to FY2028. The Internal Audit Charter requires audit staff to maintain technical competence and adhere to principles of integrity, objectivity, confidentiality, independence and professional scepticism, consistent with the Institute of Internal Auditors Standards. Several FRAC meeting minutes demonstrate the active role of this Board-level oversight committee in overseeing audit matters. Samples of internal audit reports covering cyber risk assessment and revenue recognition, together with management follow-up reports on audit recommendations, evidence the actual functioning of monitoring and improvement of the organization. In July 2026, PIA further strengthened its internal audit framework by introducing a formal Quality Assurance and Improvement Program (QAIP) aligned with the Global Internal Audit Standards (GIAS). The revised Charter requires both ongoing internal quality assessments and periodic External Quality Assessments (EQAs) at least every five years by qualified independent assessors. FRAC is responsible for reviewing the scope, assessor selection and EQA results, and for annual reporting on QAIP outcomes. PIA also established a formal internal audit evaluation checklist to periodically assess the effectiveness, independence, resourcing, quality, risk-based planning and performance of the Internal Audit function.

16. External assurance is provided by PricewaterhouseCoopers (PwC), an independent external audit firm appointed to perform annual audits in accordance with Australian Auditing Standards and applicable ethical requirements. PwC reports directly to the Board and FRAC through annual audit findings reports that assess financial reporting, significant audit risks, internal controls, governance processes, accounting practices and compliance matters. FY24 and FY25 audits concluded that PIA's financial statements received unqualified audit opinions with identified control weaknesses, management responses and corrective actions documented and monitored by FRAC.

17. PIA's strategic and operational oversight is supported by a documented internal control framework aligned with COSO principles. The framework establishes governance arrangements, risk management processes, financial controls, monitoring mechanisms and compliance procedures designed to ensure the achievement of strategic objectives, safeguarding of assets and donor funds, reliability of financial reporting, and compliance with laws, regulations and donor requirements. The framework defines the roles and responsibilities of the Board of Directors, FRAC, management, finance personnel and internal audit. Key controls include delegated authorities, procurement approval processes, segregation of duties, dual-authorization requirements, budget monitoring, financial reporting and system-based approval workflows. Risk management is embedded across the organization through enterprise-, departmental-, and project-level risk registers, supported by escalation and reporting mechanisms to management, FRAC and the Board of Directors. Evidence reviewed – including the FY25 Q3 Risk Register, Risk Assurance Team (RAT) meeting agendas and minutes documenting quarterly risk reviews, internal audit reports on procurement controls, revenue recognition and the TOR for the audit of Accounts Receivable and Donor Reconciliation – demonstrates that the control and assurance framework is implemented in practice.

18. The AP finds that the applicant meets the screening requirements for corporate governance and internal control.

3.2.2 Financial management

19. PIA's Finance team prepares monthly management reports covering income, expenditure, budget variances, financial performance, balance sheet reconciliations and account reviews. Financial information is reported to senior management, FRAC and the Board, while monthly financial results are also submitted to Plan International's Global Headquarters through SAP Business Planning and Consolidation (SAP BPC) for global consolidation and

federation-level reporting. PIA also prepares year-end financial statements and undertakes external audits and statutory reporting to relevant regulators and donors.

20. PIA prepares audited financial statements in accordance with Australian Accounting Standards, an internationally recognized accounting framework aligned with IFRS principles. The financial statements include the required components and have been prepared and audited consistently across multiple reporting periods by independent external auditors.⁵ PIA's principal financial management system is NetSuite, which supports project-level accounting, grant management, consolidated financial reporting, financial controls and delegated approval workflows appropriate to the organization's operations. This is complemented by Salesforce CRM; Employment Hero for human resources and payroll management; SAP BPC for uploading monthly financial results, global financial consolidation and reporting to the Plan International federation; and CommBiz, Commonwealth Bank of Australia's corporate internet banking platform. Across Plan International country offices, SAP is used for project accounting, grant management, recording donor-funded project transactions, intercompany and remittance reporting and financial reporting within the global federation. The documentation reviewed also demonstrates PIA's substantial experience in managing government and donor funds, (including programmes funded by DFAT).⁶

21. The AP finds that the applicant meets the screening requirements for financial management.

3.2.3 Procurement

22. PIA has established a documented procurement framework through its Procurement Policy, Delegations Policy and supporting operational procedures and procurement flowcharts. The framework promotes economy, efficiency, value for money, competition, ethical purchasing, risk management and sustainability. These documents establish written procurement requirements, approval thresholds, accountability arrangements, delegated authorities, internal controls and oversight responsibilities. Procurement authority is clearly defined through the Delegations Policy, with approval responsibilities assigned according to procurement value and embedded within NetSuite workflow controls, which enforce approval hierarchies, segregation of duties, budget verification and escalation procedures. Governance oversight of procurement is assigned to FRAC.

23. The procurement framework provides proportionate procedures based on procurement value, including quotation requirements, supplier evaluations and competitive tender processes. Procurements above specified thresholds require documented competitive processes and formal evaluation. Supporting procedures and procurement flowcharts provide detailed guidance covering supplier selection, due diligence, safeguarding reviews, privacy and security assessments, contract management and supplier offboarding.

24. PIA also maintains guidance for different forms of engagement and procurement arrangements, including employees, consultants, independent contractors, sole traders and suppliers. The operational procedures assist staff in determining the appropriate engagement model and associated procurement requirements. Evidence reviewed includes procurement records relating to the appointment of an investment adviser and the establishment of an outsourced internal audit function, demonstrating the use of competitive request for proposal (RFP) processes and documented evaluations of competing proposals to support transparent and justified procurement decisions.

25. The AP finds that the applicant meets the screening requirements for procurement.

⁵ See <https://www.plan.org.au/about-us/accountability/annual-reports-and-statements/>.

⁶ DFAT is a major Australian government donor and development partner.

3.2.4 Integrity

26. PIA's ethical framework is defined by the Plan International Code of Conduct, which applies to staff, volunteers, contractors, consultants, Board of Directors' members and other representatives. The Code is a federation-wide instrument and applies across Plan International entities, including national organizations, country offices, regional hubs and the Global Hub, thereby establishing a consistent ethical framework throughout the federation.

27. The Code establishes mandatory standards relating to integrity, accountability, transparency, respectful behaviour, non-discrimination, safeguarding, confidentiality, proper use of resources, anti-fraud conduct, anti-bribery requirements and reporting obligations. Personnel are required to formally acknowledge the Code, and evidence reviewed demonstrates that acknowledgments are tracked through the organization's policy management system. The Code is reinforced through related policies, including the safeguarding, whistleblowing, anti-fraud, disciplinary, grievance and anti-corruption policies. PIA operates within the Australian charity and accountability framework and is subject to ACFID Code of Conduct requirements.

28. PIA Board members, directors, volunteers, staff and contractors are subject to a formal Conflict of Interest⁷ and Gifts & Hospitality Policy, which requires the declaration and management of actual, perceived and potential conflicts of interest. The CGC reviews conflict-of-interest matters and ethics-related issues as part of its governance responsibilities.

29. PIA maintains a formal anti-fraud and anti-corruption framework, set out in its Anti-Fraud, Corruption and Bribery Policy⁸, Whistleblowing Policy,⁹ Finance Manual (2025),¹⁰ and supporting procedures. The framework is broadly aligned with the principles of the GCF Policy on Prohibited Practices, covering fraud, corruption, bribery, dishonest conduct, misuse of resources, safeguarding breaches, and other integrity violations. PIA promotes a zero-tolerance culture through mandatory induction and refresher training, policy acknowledgment requirements, contractual obligations and governance oversight.

30. PIA publishes its Whistleblowing Policy on its website¹¹ and provides stakeholders with guidance on reporting channels, investigation and response procedures, escalation pathways, confidentiality requirements, anonymous reporting options¹² and available whistleblower protections. The Policy also establishes processes for assessing, investigating and reporting disclosures, including oversight by senior management, the Board of Directors and the FRAC.

31. Suspected wrongdoing may be reported through publicly accessible and confidential complaints and whistleblowing mechanisms available to staff, volunteers, contractors, partners, beneficiaries, donors and members of the public.¹³ In addition to PIA's complaints and whistleblowing channels, reports may be submitted through Safecall, an independently managed global whistleblowing service that allows anonymous and confidential reporting via telephone, email and online submission.¹⁴ Information on reporting channels, procedures and available protections is publicly available through PIA's website.

⁷ See <https://www.plan.org.au/about-us/accountability/policies/conflict-of-interest-policy/>.

⁸ <https://plan-international.org/uploads/2023/02/GLO-Anti-Fraud-Final-10-Fre-Feb23-Copy.pdf>.

⁹ <https://www.plan.org.au/about-us/accountability/policies/whistleblowing-policy>

¹⁰ <https://plan-international.org/about/how-we-work/accountability/finance/counter-fraud-reports/>.

¹¹ See <https://www.plan.org.au/about-us/accountability/policies/whistleblowing-policy/>.

¹² See <https://www.safecall.co.uk/file-a-report/>. Safecall is a global, independently-managed hotline operated at the Plan International level and made available to all Plan entities worldwide, including all national organizations, such as PIA, as well as to country offices, partners and the public. It is a tool shared with the entire federation that complements each entity's own internal whistleblowing mechanisms (such as PIA's own Whistleblowing Policy channels).

¹³ <https://www.plan.org.au/about-us/accountability/policies/whistleblowing-policy/>.

¹⁴ Protected disclosure anonymous submission to Safecall: 0011 800 7233 2255/ 1 800 312 928. (phone) and plan@safecall.co.uk (e-mail), www.safecall.co.uk/report (website).

32. Operating under a federation-wide mandate that extends to national organizations, including PIA, Plan International's dedicated Counter Fraud Unit (CFU) is responsible for investigating fraud, corruption, bribery, financial misconduct and other prohibited practices. The CFU reports through the Director of Global Assurance to the Plan International Board's Financial Audit Committee (FAC), an arrangement designed to support its independence from management. The CFU's governance and operating arrangements are set out in its documented procedures, the Investigation Manual (2022), Whistleblowing Policy, Whistleblowing Investigation Process and fraud-reporting flowcharts. These documents define the CFU's authority, independence, confidentiality requirements, reporting lines and accountability arrangements. Investigations follow established procedures covering complaint intake, case assessment, investigation planning, evidence collection, interviews, witness protection, confidentiality, reporting, corrective actions and loss recovery.
33. For cases involving PIA, its Chief Operating Officer coordinates with the CFU and ensures that allegations are formally referred to the CFU and investigated under the federation-wide framework. Investigation findings are shared with the PIA Board and FRAC, as provided for in the Whistleblowing Policy. This is consistent with FRAC's broader oversight responsibilities for risk management, compliance, internal controls and internal audit. FRAC's workplan demonstrates implementation of this oversight through periodic review of quarterly PIA incident reports and annual GA reports. The quarterly incident reports specifically identify fraud incidents referred to and investigated by the CFU, while the Global Assurance (GA) reports provide information on investigation outcomes, integrity matters, corrective actions and emerging risks.
34. The CFU maintains a global fraud register to track reported incidents and case progress on a consolidated basis, and periodic fraud reports are provided to FAC. The FY25 Counter Fraud Report¹⁵ demonstrates an established federation-wide counter-fraud function applicable to PIA, including reporting channels, investigation procedures, fraud awareness activities, case tracking, law-enforcement referrals and governance reporting. It also evidences a track record of investigating allegations of fraud and misconduct.
35. At the PIA level, the CGC, acting as the Ethics Committee, oversees the implementation of the Code of Conduct and reviews ethics matters, while FRAC oversees integrity, risk, accountability and AML/CFT matters. Fraud, ethics and whistleblowing issues are reported through formal governance channels, with PIA management and governance committees reviewing incidents, corrective actions, compliance matters and emerging risks.
36. PIA's Anti-Terrorism and Anti-Money Laundering Policy (February 2026) establishes its AML/CFT framework. The policy covers sanctions screening, partner due diligence, anti-terrorism controls, fund-transfer controls, suspicious activity reporting, training requirements, and escalation procedures. It requires screening of staff, volunteers, directors, suppliers and partners against relevant sanctions and prohibited party lists, including Australian and United Nations sanctions regimes. The framework also requires partner capacity assessments, verification of counterparties, monitoring of funding arrangements and reporting of suspected money-laundering, terrorism financing, proliferation financing and sanctions breaches.
37. AML/CFT compliance is overseen through management oversight, FRAC review, mandatory staff training, partner due diligence processes, documented controls over fund transfers and periodic monitoring. Independent assurance is provided through PIA's outsourced Internal Audit function, risk-based audit activities overseen by FRAC, and external audit arrangements, which provide additional oversight of financial controls, governance arrangements and compliance processes. PIA's AML/CFT's implementation in practice is demonstrated by documents shared that cover vendor due diligence, including vendor due-diligence screening against sanctions through World-Check and ongoing monitoring and reviewing of watchlists.

¹⁵ See <https://plan-international.org/about/how-we-work/accountability/finance/counter-fraud-reports/>.

38. The AP finds that the applicant meets the screening requirements for integrity.

3.2.5 Project management

39. PIA has an established and systematic approach to project identification and design through its Manuals of Procedures (MOPs), specifically MOP 5 (Project Management). The seven-stage project cycle provides a structured process from identification to closure and includes mandatory screening, strategic alignment assessments, partner capacity reviews, funding analyses, and initial risk assessments before projects proceed. Competitive opportunities are subject to additional Go/No-Go assessments, providing evidence of transparent and documented project selection procedures.

40. PIA also demonstrates a substantial track record operating across multiple countries and sectors through partnerships with major donors and development institutions, including DFAT, the United Nations Children's Fund (UNICEF), the World Food Programme (WFP), the Asian Development Bank (ADB) and the World Bank. The reviewed examples, including the EcoTayo: Ugnayan sa Klima for Resilient Communities Project (Philippines¹⁶) and CERAH Climate Resilience and Integrated Water Resource Management Project (Indonesia),¹⁷ provide practical evidence of the organization's experience in designing and delivering complex international programmes.

41. PIA's project management framework requires projects to develop theories of change, results frameworks, monitoring frameworks and learning plans during the design stage. Project proposals incorporate clearly defined objectives, outcomes and performance measurement arrangements supported by monitoring and evaluation systems.

42. The reviewed project examples demonstrate the practical application of these requirements through comprehensive results frameworks, stakeholder analyses, monitoring and evaluation arrangements and structured performance measurement approaches. The integration of learning and evaluation throughout the project cycle further supports the organization's capacity to establish and monitor project outcomes.

43. While the summary does not explicitly reference baseline data and targets in every example, the requirement to develop results and monitoring frameworks provides strong evidence that key performance indicators are incorporated into the project design.

44. The documentation provides substantial evidence of PIA's multidimensional appraisal and design processes. The project design incorporates technical, operational, financial, legal, environmental, social, safeguarding, gender, disability inclusion, climate resilience and risk management considerations. Independent appraisal reviews assess project quality, sustainability, budget adequacy, monitoring arrangements, learning mechanisms and risk management before approval.

45. The appraisal framework also relies on relevant assessments, including risk analyses, environmental and social assessments, partner capacity reviews and feasibility considerations throughout project development and approval.

46. PIA demonstrates a strong fiduciary oversight framework through clearly segregated responsibilities between project development, technical review, appraisal, governance oversight and final approval. Independent appraisers assess project quality and risks, while specialist reviewers provide technical scrutiny prior to approval by senior management.

¹⁶ Philippines Project EcoTayo: Ugnayan sa Klima for Resilient Communities Implementation period: July 2025 – 30 June 2027.

¹⁷ Indonesia Project Cerdas Kelola Air dan Lahan untuk Keberlanjutan (Smart Water and Land Management for Sustainability) implementation period from July 2025 – June 2028

47. The AP finds that the applicant meets the screening requirements for project management.

3.2.6 On-lending/blending

48. The applicant did not apply to be assessed against this screening requirement.

3.2.7 Revised Environmental and Social Policy and ESS standards

A. Revised Environmental and Social Policy

49. PIA applies the federation's global framework alongside its own board-approved instruments. Its environmental and social management system (ESMS) rests on the Global Environment Policy, approved by the Members' Assembly, with the Safeguarding Policy and Code of Conduct, the PSHEA Policy and the Risk Management Policy. These are given effect through the MOPs, in particular MOP 5 on project management, MOP 7 on risk management and MOP 10 on partnerships, which set mandatory steps from design through implementation and reporting. The policy is mandated by the applicant's highest decision-making body and converted into obligations within the project cycle.

50. The applicant has principles and procedures for preventing and responding to sexual exploitation, abuse and harassment: the Safeguarding Policy and Code of Conduct, the PSHEA Policy, the Safeguarding Procedures, the federation Safeguarding and PSHEA Manual and Standards and the Global Guidelines for Administrative Investigations, which set zero-tolerance provisions, prevention and response steps, and investigation protocols, including survivor-centred approaches and measures for victim support, with an excerpt from the confidential safeguarding report register evidencing case management in operation.

B. Environmental and social management system

51. The applicant's ESMS states the standards to which it adheres, including the IFC Performance Standards 1 to 8 and, through them, the GCF interim environmental and social safeguards (ESS), and it has signed commitments to apply them to GCF-financed activities. Its comparison of the two sets of standards identifies the instrument carrying each standard: assessment and management of risks and impacts through the MOP 7 framework, the Risk Management Matrix and the Plan International Environmental Assessment (PIEA) tool, and the remaining standards through dedicated screening questions in the Matrix, which cover emissions above 25,000 tonnes of carbon dioxide equivalent; displacement, loss of access to land and expropriation, on which the applicant records that it does not support projects involving land acquisition or involuntary resettlement; protected areas, critical habitats, deforestation and threatened species, extended in the PIEA tool to mangroves, coral reefs and invasive species; land-use change, resource extraction, customary tenure and loss of traditional knowledge, under the Working with Indigenous Peoples Guidance Note; and tangible and intangible heritage, sacred sites and chance discovery.

52. The applicant has a documented system to identify, assess, manage and monitor these risks and impacts against Performance Standards 1 to 8. Using a tool called Matrix, PIA staff screens each project against those Standards and against the applicant's exclusion criteria; an exclusion trigger may require redesign before the project proceeds, and a positive result under Performance Standard 1 requires completion of the social and environmental assessment sections before approval. Projects that pass receive a likelihood and impact rating across four levels, covering risks to delivery and risks arising from delivery under a do-no-harm approach, and each risk is recorded with its rating, mitigation measure, responsible party and residual level, reviewed at least every six months.

53. The PIEA tool provides the environmental and climate assessment within the same system, separating activities of high environmental risk, of low or moderate risk or environmental opportunity, and of negligible risk. It screens climate vulnerability, natural hazards, biodiversity and ecosystem impacts, resource use, pollution and emissions, land-use change, Indigenous and community access to land and resources, and displacement risk. It then flags activities with potentially high or irreversible impacts for closer scrutiny and, where national law requires, for impact assessment. Its mitigation and monitoring plan links each impact, external risk and resilience opportunity to an action, a monitoring approach, a time frame, the involvement of vulnerable groups, and a responsible person, and the assigned level sets the management response. These arrangements reach beyond the category that PIA applied for and let the applicant identify any activity falling outside it.

54. The applicant has a track record of identifying and assessing these risks and of implementing monitoring and management procedures, including completed Risk Management Matrices for projects in Bangladesh, Indonesia, Nepal, the Philippines and Somalia.

55. The applicant has a system to assess and monitor the environmental and social management of its downstream partners. Partner Capacity Assessments apply to partners outside the federation and cover governance, environmental and social management, safeguarding, fraud control and financial procedures, with capacity strengthening plans where gaps are identified and recognition of DFAT accreditation as equivalent evidence; the Compliance Monitoring Checklist applies to country offices; and a Partner Safeguarding Tracker consolidates assurance, a checklist and self-assessment findings for each partner. Six-monthly and annual narrative reports carry dedicated sections on safeguarding and PSHEA, gender equality and social inclusion, disability inclusion, climate activities, partner capacity-building, project risks and community feedback, which Program Support and Partnership Managers review against the project's mitigation measures, escalating to the RAT and FRAC. It provided a completed Partner Capacity Assessment, a Compliance Monitoring Checklist for Somalia, a Safeguarding Tracker excerpt of March 2026, six-monthly narrative reports for Indonesia and Papua New Guinea and correspondence documenting partner monitoring. Its programme risk management and safeguarding systems were assessed in 2024 through DFAT's three-stage organizational review, after which it retained full accreditation.

56. The applicant has a public consultation process. MOP 5 requires stakeholder engagement arrangements to be fixed at design and accessible to the groups with which the applicant works, including children, young people, women, and persons with disabilities, and the PIEA tool requires vulnerable groups to be involved in the mitigation and monitoring plan. Two projects evidence the process in practice. For Hakbi'it Joventude in Aileu and Ainaro, Timor-Leste, it provided a TOR in Tetum for the second-phase design consultation workshop, participant lists for the village sessions and records of consultations with village chiefs and municipal authorities. For EcoTayo in the City of Las Piñas, the Philippines, it provided documentation and sex-disaggregated attendance for stakeholder introductory meetings and an area identification workshop held with the city planning office and the youth federation in November 2025, at which participants shortlisted candidate barangays against agreed criteria.

57. The applicant has a structure to implement environmental and social safeguarding proportionate to its size and the nature of its activities. The organizational chart places the function across reporting lines. The applicant has documented procedures and responsibilities for these functions, evidenced by job descriptions for all four posts. The Program Development Manager (Climate) integrates environmental and climate risk screening at the concept and design stage and advises during implementation. Program Support and Partnerships Managers coordinate the monitoring of the implementation and effectiveness of mitigation measures, managing matters within their delegated expertise and escalating new or heightened risks to the Senior Safeguarding Lead or the Program Development Manager (Climate). The Senior Safeguarding Lead's job description of February 2026 includes leading risk assessment systems

and standards and providing programmatic support on environmental and social safeguarding risk management across the organization. The applicant provided curricula vitae for four of these positions and for the federation Global Lead on Anticipatory Action, Disaster Risk Reduction, Resilience and Climate Change, who backstops the function.

C. Grievance redress mechanism

58. The applicant has an accessible grievance redress mechanism through which third parties may submit grievances, complaints and communications, including on environmental and social matters, supported by documented procedures for receiving, recording, screening, assessing, referring, responding to and closing complaints. It provided the Complaints and Compliments Handling Policy and the Internal and Public Complaints Register Procedures, which govern the mechanism at three level: entity, project and staff levels.

59. At the institutional level, the Donor Contact Centre receives complaints through the website, email, telephone and written correspondence and records them in the central register, with published response timelines and an appeals route.

60. At project level, Plan International country offices and implementing partners maintain locally accessible mechanisms appropriate to the context and to the stakeholder groups concerned, including children, young people, women, persons with disabilities and Indigenous Peoples, and are required to record grievances, take immediate action to prevent harm and escalate environmental, social and safeguarding matters to the applicant under the applicable agreements. An example is a 2020 mobile child-protection response implemented in Adamawa State, Nigeria, whose project documentation records the availability of complaints mechanisms. Furthermore, under the Climate Proof Water 4 Food programme in South Sudan, grievances are to be received and registered by Boma-level committees comprising local leaders and women and youth representatives, with unresolved cases escalated through community, county/state and national structures. Project-site boards will disclose telephone, email and physical contact details, while workers may use anonymous suggestion boxes.¹⁸ For safeguarding and for sexual harassment, exploitation and abuse, separate reporting and case management arrangements apply, including the Safecall external whistleblowing channel, which accepts anonymous reports, and an incident reporting platform used by country offices for case recording, investigation planning, action tracking, and closure. An excerpt from the confidential safeguarding report register evidences these arrangements in use.

61. Intake, registration and triage are managed centrally, so that a complainant is not required to approach the project team responsible for the activity, and matters involving conflict of interest, misconduct, safeguarding, sexual exploitation or fraud are referred outside the project implementation line. Investigations are conducted under the federation's Global Guidelines for Administrative Investigations by qualified personnel who are neither the subject of the complaint nor affected by an unmanaged conflict of interest. Responsibilities are allocated across the Donor Contact Centre, country offices and partners, Program Support and Partnership Managers, the Senior Safeguarding Lead and the RAT, which reviews complaint, incident and risk trends quarterly and reports to senior management and Board committees. Outcomes are recorded with the date received, complaint type, responsible owner, actions taken, response provided, status and closure and de-identified case information is published in the safeguarding report registry.

62. The applicant communicates externally on environmental and social matters and receives inquiries and feedback from third parties. Its feedback and complaints page also contains a category for environmental and/or social concerns and can be used anonymously. The page requests the country and project name, provides acknowledgement within 2 business days and a response within 10, and sends an appeal to the Departmental Director and then the

¹⁸ See <https://plan-international.org/uploads/sites/46/2025/12/W4F-GRM-South-Sudan.pdf>

Chief Executive Officer. Concerns may also be raised through country office mechanisms, and safeguarding and PSHEA matters are referred to the Safeguarding Team. It also publishes a register of environmental and social complaints, recording de-identified cases with a register identifier, region, date, category, status and outcome. The applicant has an information disclosure process, established through its Access to Information Policy of February 2026, which assigns responsibility to a designated Information Disclosure Officer, requires acknowledgement within 5 business days and provision within 45, and reasons where access is refused. MOP 5 makes environmental and social disclosure a step in the project cycle for projects with material risks and for all GCF-financed activities. It specifies what is disclosed, to whom, when and in which format. The applicant committed to comply with GCF information disclosure requirements applicable to the risk category it applied for.

63. The applicant's Complaints and Response Mechanism has been examined through independent third-party verification against the Core Humanitarian Standard. The most recent renewal audit from March 2023, covering Plan International's international humanitarian programmes and sampling country programmes in Colombia and Jordan on site and Bangladesh, Cameroon, the Central African Republic, Egypt and Mozambique remotely, confirmed that the Code of Conduct and the Complaints and Response Mechanism, including for PSEAH matters, are communicated to affected communities, and that the majority of communities sampled were aware of the mechanism.

64. For GCF-financed activities, the applicant commits to informing affected and potentially affected communities, at the earliest appropriate point in stakeholder engagement, of the grievance channels available at activity level, at entity level and at GCF level, including direct access to the GCF Independent Redress Mechanism, in accessible languages and formats.

65. The AP finds that the applicant has an accessible grievance redress mechanism that meets the GCF requirements.

66. The AP finds that the applicant meets the screening requirements for the revised environmental and social policy and the screening requirements for ESS standards for activities of minimal to no environmental and social risk (category C/I-3), as applied for.

3.2.8 Indigenous Peoples Policy

67. The applicant has demonstrated awareness of the GCF Indigenous Peoples Policy and has committed within its ESMS to meet its requirements at funded activity stage, evidenced by the Working with Indigenous Peoples Guidance Note, procedural guidance on free, prior and informed consent, meaningful consultation, accessible grievance mechanisms, gender considerations in engagement, and the preparation of Indigenous Peoples planning instruments, and by signed formal commitments that include the GCF Indigenous Peoples Policy.

68. The commitment is connected to the applicant's screening arrangements. The Risk Management Matrix screens for land-use change, resource extraction, infrastructure in Indigenous areas, restricted access to land and natural resources, impacts on customary governance and tenure, displacement, loss of traditional knowledge, and erosion of cultural identity, and the PIEA tool screens for Indigenous and community access to land and resources. Where these triggers are identified, the activity requires further social assessment, depending on the impact identified, and may be ineligible under the applicant's exclusion criteria.

69. Awareness is also evidenced in practice. The safeguards orientation delivered to a project team in January 2026 covers Indigenous Peoples as one of five safeguard areas, addressing exclusion, marginalization and power imbalance in project design. The post responsible for environmental and climate screenings has published research on Indigenous

livelihoods, land tenure and environmental governance and advises a participatory land-use planning project in Timor-Leste.

70. The AP finds that the applicant meets the screening requirements for the GCF Indigenous Peoples Policy.

3.2.9 Updated Gender Policy

71. The applicant has a gender policy in force since December 2023, and a strategy with an accompanying action plan aligned with the principles and requirements of the updated GCF Gender Policy, supported by guidance materials, safeguarding frameworks and project design procedures that evidence gender equality and inclusion measures at the institutional level and at project and programme level.

72. The applicant has procedures to implement that policy in projects and programmes, including gender analysis at the project design stage, gender-responsive stakeholder engagement and gender considerations within project appraisal. The same requirements run through partner oversight: six-monthly and annual narrative reports from country offices carry dedicated sections on gender equality and social inclusion and on disability inclusion, which Program Support and Partnership Managers review as part of project oversight.

73. Gender expertise within PIA is hosted within the International Programs function. PIA's International Programs structure includes dedicated technical gender expertise through the Senior Advisor – Gender and Inclusion as well as the Senior Program Manager – Girls' and Women's Empowerment. The latter provides technical leadership on gender equality, disability and social inclusion across the programme cycle, including project design, implementation, capacity-building and engagement with country and regional counterparts. The applicant provided the curriculum vitae of a senior gender specialist and the corresponding position description, governance arrangements under which the Impact and Influence Committee acts as the entity's gender committee, mandatory gender and inclusion training with records of completed modules, and internal guidance on gender-transformative programming. Federation training available to staff and partners includes disability-inclusive safeguarding and safeguarding for diverse gender identities.

74. Coordination beyond PIA is embedded within Plan International's global Gender Equality and Inclusion governance architecture. The Global Gender Equality and Inclusion Policy establishes the Gender and Inclusion Group Network as the key mechanism through which the Gender and Inclusion Hub connects staff and technical professionals across programme units, country offices, national Organizations, regional hubs, liaison offices and the Global Hub. The network facilitates technical exchange, learning and peer-to-peer support on gender-transformative programming and influencing. National organizations like PIA complement this by reporting against the Global Gender Equality and Inclusion Policy. Implementation is monitored through mechanisms including the Gender and Inclusion Review, Gender Equality and Inclusion Self-Assessment and periodic GA audits.

75. In terms of workforce composition and women's representation across organizational levels, PIA's total workforce currently comprises 70 employees (45 women (64.3 per cent) and 25 men (35.7 per cent)). PIA also conducts gender-disaggregated analyses of representation across organizational levels. Its Gender Pay Gap Analysis reports women's representation from entry-level positions through management and executive levels, including 75 per cent of executive positions and 100 per cent of Level 7 positions at the time of the analysis. The analysis further assesses gender pay differences and employment arrangements, demonstrating institutional monitoring of gender equality within the workforce.

76. The applicant has a track record of implementing the policy, including the use of gender-sensitive and gender-responsive indicators. It provided evidence of gender

considerations applied through project appraisal, project design and stakeholder engagement, and of monitoring and reporting against gender-related indicators, including sex-disaggregated data, qualitative assessment of gender outcomes, workforce gender statistics and institutional gender analysis. Project consultation records show the practice in operation: attendance for the EcoTayo stakeholder meetings in the Philippines is recorded by sex and by disability, and the design of the applicant's climate adaptation portfolio is built on an evidence base for gender-transformative adaptation programming.

77. The AP finds that the applicant meets the GCF screening requirements for the updated gender Policy.

3.3 Observations for the applicant

78. The applicant is encouraged to keep the environmental and social grievance pathway distinguishable from safeguarding case management in its public information and its records.

79. The applicant is also encouraged to maintain the environmental and social content published on its website, including the public complaints registry.

IV. Recommendations

80. Based on the assessment, the applicant is found to have met all applicable screening requirements.

81. Therefore, the AP recommends APL193 for accreditation and that it be accredited for **maximum environmental and social risk category**: minimal to no risk (category C/I-3).
