



ALTERNATE DEVELOPMENT SERVICES

TRAINER'S TOOLKIT

Reference Companion to the Training Manual for Trainers

Pakistan's Textile and Sports Apparel Sector
Sustainability Compliance | ESG Reporting | Industrial Decarbonization

6

TOOLKIT SECTIONS

20+

EDITABLE TEMPLATES
& WORKBOOKS

15

READY-TO-USE SLIDES

7

ASSIGNMENT TOOLS

This Trainer's Toolkit is a companion reference to the ADS Training Manual for Trainers. It packages every facilitation note, template, workbook, slide deck, assignment and feedback instrument referenced in the Manual into ready-to-edit Word formats. Trainers may copy, adapt and re-issue any page of this toolkit to participants before, during or after a programme delivery.

How to use this document: each section opens with an editable Table of Contents entry. Tables marked "editable" can be completed directly in Word by clicking into a cell and typing. Slide deck pages are formatted in landscape orientation and can be projected directly from this file or copied into a presentation tool.

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1. Strategy Guides

Purpose: equip trainers with ready facilitation notes, case studies and decision-making frameworks to support every major activity in the Training Manual.

1.1 Facilitation Notes: Role Plays, Group Discussions & Simulations

Use the table below as a quick facilitation reference when running any participatory activity from Programme Track A or Track B. Adjust timings to suit cohort size and session format.

Activity Format	Trainer's Role	Key Facilitation Tips	Common Pitfalls to Avoid
Role play (e.g., Buyer Audit Meeting, Buyer's Hot Seat)	Brief both sides privately; circulate; keep time; protect dignity of all participants	Use role cards; rotate roles across rounds; allow 2-3 minutes for participants to settle into character before starting the clock	Letting one dominant participant control both sides of the negotiation; running over time and skipping the debrief
Group discussion (e.g., Compliance Cost vs Competitive Advantage)	Pose the scenario, then step back; intervene only to keep discussion on-topic	Assign a timekeeper and a note-taker within each group; rotate these roles between sessions	Trainer answering questions the group should resolve themselves; groups going off on regulatory tangents
Risk assessment / data modelling (e.g., CSDDD Risk Assessment, Carbon Footprint Calculator)	Walk the room; check that templates are being completed correctly; clarify scoring scales	Demonstrate one worked example on the board before groups start; keep emission factor and scoring references visible	Groups inventing their own scoring scales; skipping the worked example and causing confusion later
Strategic decision-making / board simulation	Act as board chair or silent observer; prompt with follow-up questions during plenary	Seed the plenary with 1-2 challenging questions in advance in case discussion stalls	Allowing the simulation to become unrealistic or comedic at the expense of learning outcomes

1.1.1. Debrief Facilitation Checklist

- Open with an observation question ("What happened?") before an analysis question ("Why did it happen?").
- Draw at least one comment from a quieter participant or smaller-firm representative before moving on.
- Connect the activity outcome explicitly back to the relevant framework (CSRD, CSDDD, GRI, EU Taxonomy, etc.).



- Close with one action-oriented question: "What would you do differently in your own factory tomorrow?"

1.2 Sector-Specific Case Studies

Each case study below can be read aloud, projected (see Section 4 slide decks) or printed as a handout to anchor discussion in a realistic Pakistani export-sector context.

1.2.1. Case Study A: EU Omnibus Package

Context	A Faisalabad-based denim exporter had begun collecting CSRD-aligned data ahead of a 2027 reporting deadline. The Omnibus Package then revised reporting thresholds and timelines.
Challenge	The buyer's sustainability team continued requesting the original CSRD data set, even though the exporter's direct reporting obligation had been delayed.
Discussion Prompt	Which data points remain commercially relevant to the buyer relationship even where the formal legal obligation has been postponed? How should the exporter respond to avoid appearing under-prepared?
Trainer Note	Steer participants toward distinguishing between regulatory compliance timelines and buyer commercial expectations, which often move faster than EU law.

1.2.2. Case Study B: CSRD (Corporate Sustainability Reporting Directive)

Context	A vertically integrated knitwear group supplies three Tier 1 EU buyers, each of whom is in scope for CSRD reporting.
Challenge	Each buyer has sent a slightly different ESG data request template, creating duplication of effort for the supplier's sustainability team.
Discussion Prompt	How can the supplier build a single internal ESG data repository (aligned to ESRS topics) that can be mapped to each buyer's individual template, rather than completing three separate exercises?
Trainer Note	Introduce the Framework Crosswalk concept (Section 5.4) as the practical answer to this scenario.

1.2.3. Case Study C: CSDDD (Corporate Sustainability Due Diligence Directive)

Context	A Sialkot sports goods exporter uses an unauthorized subcontractor for finishing work during peak season.
Challenge	A routine buyer audit uncovers excessive overtime, unsafe chemical storage and a weak grievance mechanism at the subcontractor site.
Discussion Prompt	Using the risk-based due diligence methodology, how should the exporter prioritize corrective actions, and what governance change would prevent recurrence?

Trainer Note	Pair this case study with the Due Diligence Risk Prioritization Matrix (Section 2.3) so participants practise scoring likelihood and severity.
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1.2.4. Case Study D: EU Taxonomy

Context	An EU-based investor is assessing a Pakistani textile group as part of a Taxonomy-aligned green bond portfolio.
Challenge	The investor requires evidence against the Do No Significant Harm (DNSH) criteria for water use and pollution, in addition to a climate mitigation contribution (e.g., solar PV investment).
Discussion Prompt	What evidence would the textile group need to assemble to demonstrate DNSH compliance, and how does this connect to the Effluent Treatment Plant (ETP) and energy investments discussed in Track B?
Trainer Note	Use this case to bridge Track A (EU frameworks) and Track B (decarbonization and pollution management).

1.2.5. Case Study E: Climate Finance

Context	A mid-sized denim manufacturer in Faisalabad is evaluating a PKR 200 million investment combining a Zero Liquid Discharge (ZLD) wastewater treatment system with 3 MW of rooftop solar PV.
Challenge	The manufacturer has strong production data but limited experience preparing a bankable proposal for a climate finance provider such as GCF or IFC.
Discussion Prompt	Which financing instrument(s) (grant, concessional loan, blended finance, commercial loan) best fit the ZLD and solar components respectively, and what baseline data must be assembled first?
Trainer Note	Use the Climate Finance Proposal Template (Section 2.4) to walk through this scenario step by step.

1.2.6. Case Study F: GRI Standards

Context	A knitwear exporter has never published a sustainability report but is being asked by a new buyer to demonstrate alignment with GRI Standards.
Challenge	The exporter has informal data on energy and water use, but no documented materiality assessment or stakeholder engagement process.
Discussion Prompt	What is the minimum sequence of steps (per GRI 3 methodology) the exporter must complete before a first GRI-referenced disclosure can be considered credible?

Trainer Note

Sequence this discussion immediately before the Double Materiality Assessment Workbook (Section 3.1).

1.3 Decision-Making Frameworks

1.3.1. Framework 1: Compliance Cost or Competitive Advantage?

Use this framework during Activity 3 (Strategic Decision-Making) to help senior management groups weigh a sustainability requirement as a cost item versus a strategic investment.

Decision Lens	Guiding Question	Score (1-5)	Notes / Evidence
Regulatory exposure	What is the financial and contractual risk if this requirement is not met within 12 months?		
Buyer relationship value	Does meeting this requirement strengthen our position with Tier 1 buyers (Nike, Adidas, PUMA, etc.)?		
Cost of implementation	What is the realistic one-off and recurring cost of compliance (systems, staff, audits)?		
Green Premium potential	Could demonstrable performance support a Green Premium negotiation (3-8% per unit)?		
Internal capability	Do we have, or can we build within 6 months, the internal capability to own this requirement?		
Total / Overall Position	Sum the scores above. 5-12 = cost burden; 13-19 = mixed; 20-25 = strategic investment.		

1.3.2. Framework 2: Climate Finance Project Assessment

Use this framework during Activity 4 (Climate Finance Project Assessment) to evaluate any proposed energy, water or decarbonization investment against GCF-style evaluation criteria.

Criterion	Description	Score (1-5)	Evidence / Notes
Mitigation / adaptation potential	Estimated tCO ₂ e reduction or climate resilience benefit of the project		
Bankability	Quality of baseline data, financial returns (NPV, IRR, payback) and risk mitigation measures		



Co-benefits	Environmental and social co-benefits (worker health, water savings, job quality)		
Financing fit	Alignment with available instrument(s): grant, concessional loan, blended finance, equity		
Implementation readiness	Organizational capacity, permits, and technical partners required to deliver the project		
Total / Recommendation	Sum scores; 5-12 = needs further development; 13-19 = promising; 20-25 = ready to pursue		

2. Templates

Editable: click into any white or grey cell below and type directly.
Headings shown in dark blue are fixed labels.

2.1 Buyer Data Request Form

Use this form to log an incoming sustainability data request from a Tier 1 buyer. Complete one form per request and attach to the corresponding Supplier Response Form (Section 2.2).

Buyer Name	
Brand / Programme (e.g., CTAP, RE: FIBRE)	
Date Request Received	
Reporting Period Covered	
Framework(s) Referenced (CSRD/ESRS, GRI, CDP, SBTi, IFRS S1/S2)	
Specific Data Points Requested	
Format Required (template, portal, free text)	
Response Deadline	
Internal Owner Assigned	
Escalation Required? (Y/N, details)	

2.2 Supplier Response Form

Complete this form to structure the supplier's response, including any data gaps and proposed corrective actions.

Linked Buyer Request (reference no.)	
Data Points Fully Available	
Data Points Partially Available (with explanation)	

Data Points Not Currently Available Proposed Timeline to Close Gaps Internal Systems / Process Changes Required	
Corrective Action Plan Summary Responsible Department(s) Date Response Sent to Buyer Follow-up Review Date	

2.3 Due Diligence Risk Prioritization Matrix

Use this matrix during CSDDD-related activities to score and prioritize supplier risks. Likelihood and Severity are each rated 1 (low) to 5 (high); Risk Score = Likelihood x Severity.

Supplier / Site	Risk Category (CSDDD)	Likelihood (1-5)	Severity (1-5)	Risk Score	Priority (H/M/L)	Corrective Action & Owner
	Human rights: forced/child labour					
	Human rights: wages & working hours					
	OHS: fire safety / chemical storage					
	Environmental: effluent / emissions					
	Governance: subcontracting transparency					

2.4 Climate Finance Proposal Template

2.4.1. Part A: Bankability Checklist

Mark each criterion as Yes, Partial or No, and provide supporting evidence.

Bankability Criterion	Status (Yes/Partial/No)	Evidence / Notes
Clear project scope and boundary defined		
Reliable 12-month baseline data available (energy, water, fuel)		
Demonstrable financial return (NPV, IRR, payback calculated)		
Risk mitigation measures identified (technical, financial, operational)		
Environmental and social co-benefits documented		
Implementation partner / EPC contractor identified		
Permits / regulatory approvals status confirmed		

2.4.2. Part B: IRR / NPV Working Sheet

Enter projected annual cash flows and a discount rate to calculate Net Present Value (NPV) and support an Internal Rate of Return (IRR) estimate. Add or remove year rows as needed.

Year	Net Cash Flow (PKR)	Discount Factor	Discounted Cash Flow (PKR)
0 (Initial CAPEX, negative)		1.00	
1			
2			
3			
4			
5			

NPV (sum of discounted cash flows)			
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Discount Rate Used: _____ % | Simple Payback Period: _____ years | LCOE (if energy project): _____ PKR/kWh

2.5 Stakeholder Mapping Grid (Power-Interest Matrix)

Power and Interest are each rated 1 (low) to 5 (high). Quadrants: High Power / High Interest = Manage Closely; High Power / Low Interest = Keep Satisfied; Low Power / High Interest = Keep Informed; Low Power / Low Interest = Monitor.

Stakeholder Group	Power (1-5)	Interest (1-5)	Quadrant	Engagement Approach	Frequency
Tier 1 buyers (e.g., Nike, Adidas, PUMA)					
Investors / lenders					
Employees incl. stitchers & home workers					
Regulators (SECP, EPA)					
Local community					
Industry associations					
Civil society organizations					

2.6 Materiality Matrix Template

Score each topic for Impact Materiality (effect on people/environment) and Financial Materiality (effect on enterprise value), each 1 (low) to 5 (high). Topics scoring 4-5 on both axes form the high-high quadrant and should be prioritized.

Sustainability Topic	Impact Materiality (1-5)	Financial Materiality (1-5)	Quadrant	Priority Rank
GHG emissions / energy use				

Water consumption & effluent				
Chemical management (ZDHC)				
Worker health & safety				
Wages & working hours				
Gender equity in supervisory roles				
Supply chain due diligence				
Circularity / recycled materials (rPET)				
Waste management				
Governance & anti-bribery				

2.7 GRI Report Table of Contents Template

Use this outline as the starting structure for a GRI-aligned sustainability report, drafted following Activity 7 (Full DMA Completion and GRI Report Structure).

Report Section	Content to Include	GRI Reference
1. About this report	Reporting period, scope, boundary, contact point	GRI 2-1 to 2-5
2. Organizational profile	Activities, markets, employees, ownership structure	GRI 2-6 to 2-8
3. Governance	Governance structure, sustainability oversight, ethics policies	GRI 2-9 to 2-21
4. Strategy, policies and practices	Statement on sustainable development strategy, due diligence approach	GRI 2-22 to 2-28
5. Stakeholder engagement	Approach to stakeholder engagement and collective bargaining	GRI 2-29 to 2-30
6. Material topics	List of material topics and the process used to determine them	GRI 3-1, 3-2, 3-3

7. Topic-specific disclosures (one chapter per material topic)	Management approach plus relevant Topic Standard disclosures (e.g., energy, water, OHS, labour)	Relevant GRI 200/300/400 series
8. GRI content index	Table mapping each disclosure to the page or section where it is reported	GRI 1

3. Workbooks

Editable: each workbook below is designed to be completed once per training cohort or once per participating factory, then revisited at the 30/90/180-day follow-up points.

3.1 Double Materiality Assessment (DMA) Workbook

Following GRI 3 methodology, list each candidate sustainability topic and score it for Severity, Likelihood, Scale and Remediability (each 1-5, except Scale which is Local / National / Global). Score = Severity x Likelihood; higher scores indicate higher impact materiality.

Topic / Impact Description	Severity (1-5)	Likelihood (1-5)	Scale (L/N/G)	Remediability (1-5)	Score (S x L)
Own operations: GHG emissions from boilers and grid electricity					
Own operations: water use and effluent discharge					
Own operations: worker health & safety (chemicals, fire safety)					
Value chain: subcontractor labour conditions					
Value chain: upstream material sourcing (virgin polyester, cotton)					
Value chain: downstream transport emissions					

3.1.1. Financial Materiality Cross-Check

For each topic scored above, note whether it also creates a financial risk or opportunity for the business (e.g., buyer contract risk, financing access, cost savings).

Topic with highest impact materiality score

Associated financial risk / opportunity	
Topic with second-highest impact materiality score	
Associated financial risk / opportunity	
Social topics most material to current buyers/investors	

3.2. Stakeholder Engagement Workbook

3.2.1. Part A: Stakeholder Survey Form

Distribute to internal and external stakeholders identified in the Stakeholder Mapping Grid (Section 2.5).

Survey Question	Response
What sustainability topics matter most to you in relation to this organization?	
Have you experienced any issues related to working conditions, environment, or governance here?	
How would you like to be kept informed of sustainability progress?	
What would meaningful improvement look like to you within 12 months?	

3.2.2. Part B: Interview Guide (Senior Stakeholders / Buyers)

- Introduce purpose: this conversation supports our materiality assessment and sustainability strategy.
- What are the top 3 sustainability priorities your organization expects from suppliers over the next 2 years?
- Which reporting frameworks (GRI, CSRD/ESRS, CDP, SBTi, IFRS S1/S2) are most relevant to your data requests?
- What would differentiate us as a preferred, proactive supplier on sustainability?
- Is there anything about our current sustainability communication that could be improved?

3.2.3. Part C: Focus Group Outline (Workers / Stitchers / Home Workers)

Step	Activity	Time	Notes
1	Welcome, purpose, confidentiality assurance	5 min	Use local language; emphasize no individual will be identified

2	Open discussion: what works well in current working conditions?	15 min	Use a neutral facilitator, not direct supervisor
3	Open discussion: what concerns exist (safety, wages, hours, grievance access)?	20 min	Record themes, not names
4	Prioritization: top 3 issues by show of hands or sticky notes	10 min	
5	Closing: how should feedback be shared back to participants?	5 min	Always close the loop within 30 days

3.3 Pollution Mapping Workbook

Use this checklist while walking the factory floor (Activity 14: Factory Floor Pollution Audit Simulation, or a real-site audit). Identify likely pollutants per process area, propose a monitoring approach (manual / low-cost sensor / CEMS) and at least one Kaizen fix with an estimated cost.

Process Area	Likely Pollutants / Hazards	Monitoring Approach	Kaizen Fix	Est. Cost (PKR)
Dyeing units	Azo dyes, wastewater, VOCs			
Boiler room	CO2, particulate matter, fuel handling			
Cutting section	Microfibre dust, noise			
Wet processing	Formaldehyde, chromium VI, effluent			
Chemical storage	Spills, fugitive emissions, ventilation gaps			
Other (specify)				

3.4 Climate Finance Evaluation Workbook

3.4.1. Part A: Baseline Data Entry Sheet

Record 12 months of utility and fuel data before modelling any decarbonization scenario.

Parameter	Unit	Value (last 12 months)	Data Source
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Grid electricity consumption	kWh		
Natural gas consumption	m3		
Diesel consumption	litres		
Annual production volume	pieces		
Virgin polyester used	kg		
Cotton / fabric used	kg		
Water withdrawal	m3		
Effluent discharged	m3		

Reference Pakistan-specific emission factors: grid electricity 0.45 kgCO₂e/kWh; natural gas 2.00 kgCO₂e/m³; diesel 2.68 kgCO₂e/litre; virgin polyester 5.50 kgCO₂e/kg; rPET 2.50 kgCO₂e/kg; cotton/fabric 3.00 kgCO₂e/kg; chemicals 4.00 kgCO₂e/kg; packaging 1.50 kgCO₂e/kg; logistics 0.10 kgCO₂e/tonne-km.

3.4.2. Part B: Financing Instrument Suitability Table

Instrument	Typical Use	Advantages	Limitations	Suitability (1-5)
Grant	Feasibility studies, pilot projects, technical assistance	No repayment; lowers project risk	Limited size; competitive application	
Concessional loan	Solar PV, ETP/ZLD, energy efficiency retrofits	Below-market rates; longer tenors	Still requires repayment capacity	
Commercial loan	Proven technologies with strong cash flow	Faster access; fewer conditions	Higher cost of capital	
Blended finance	Higher-risk or first-of-kind projects	Combines concessional and commercial capital	Complex structuring; longer lead times	
Equity / green bond	Larger-scale, group-level transitions	No fixed repayment; aligns investor interests	Dilution; requires strong governance	

4. Slide Decks

The following pages are formatted in landscape orientation for direct projection. Each deck mirrors a Programme Track module and can be copied into a presentation tool or projected from this document.

4.1 Deck Index

Deck 1: Omnibus & EU Green Deal Overview (3 slides)

Deck 2: Climate Finance Fundamentals (3 slides)

Deck 3: GRI Standards Masterclass (3 slides)

Deck 4: Decarbonization Pathways (3 slides)

Deck 5: Pollution Management (3 slides)

Trainer note: slide pages begin immediately after this page in landscape orientation. Page numbers and section labels resume the document's normal footer.

EU Green Deal & Omnibus Package: Overview

- The EU's 2050 climate neutrality agenda is the macro driver behind CSRD, CSDDD and the EU Taxonomy.
- ESG expectations flow to non-EU suppliers, including Pakistani manufacturers, via Tier 1 buyers.
- Pakistan's textile sector contributes approximately 60% of export earnings and employs over 40 million people directly and indirectly.
- The Omnibus Package simplifies and re-times CSRD, CSDDD and EU Taxonomy obligations, but does not remove buyer-level data requests.

What Changes Under the Omnibus Package

- Scope reductions: fewer companies directly in scope for mandatory CSRD reporting in the near term.
- Timeline shifts: phased reporting start dates pushed back for several company categories.
- CSDDD: revised implementation timeline and adjusted due diligence depth requirements.
- EU Taxonomy: simplified reporting templates and materiality thresholds.
- Key message: supply chain data requests from buyers often continue regardless of the supplier's own legal deadline.

Implications for Pakistan's Textile Sector

- GSP+ conditionality links EU trade preferences to compliance with 27 international conventions.
- Map which buyer requirements remain active despite Omnibus amendments.
- Build one internal ESG data set aligned to ESRS topics that can answer multiple buyer templates (Framework Crosswalk).
- Action: develop a draft list of immediate organizational actions in response to combined EU framework requirements.

Discussion: which of these actions can begin within 30 days at no additional cost?

Climate Finance Fundamentals

- Climate finance is a tool for sectoral transformation, not merely grant funding.
- Categories: mitigation finance, adaptation finance, and transition finance.
- Instruments: grants, concessional loans, commercial loans, blended finance, equity / green bonds.
- Common barriers: weak baseline data, limited bankability documentation, unfamiliarity with provider criteria.

Project Bankability & Financial Metrics

- Bankable projects need: clear scope, reliable baseline data, demonstrable financial return, and risk mitigation.
- Key metrics: Net Present Value (NPV), Internal Rate of Return (IRR), Simple and Discounted Payback, Levelized Cost of Energy (LCOE).
- Environmental and social co-benefits (worker health, water savings, job quality) strengthen a proposal.
- Major sources for Pakistan: Apparel Impact Institute, EU SWITCH-Asia, UNIDO, IFC, GCF, SBP Green Banking.

Worked Example: ZLD + Solar PV Project

- Scenario: PKR 200 million investment combining Zero Liquid Discharge wastewater treatment with 3 MW rooftop solar PV.
- 1 MW Solar PV: approx. 675 tCO₂e reduction (15.0%), PKR 82.5M/year saving, PKR 180M CAPEX.
- 50% rPET substitution: approx. 150 tCO₂e reduction (3.3%), PKR 4M/year premium.
- Combined result: 825 tCO₂e reduction (18.4%); emission intensity falls from 4.492 to 3.667 kgCO₂e/piece.

Activity: assess this project against GCF criteria and recommend a financing structure.

GRI Standards Masterclass: Structure

- GRI Universal Standards (GRI 1, 2, 3) apply to every organization; Topic Standards apply by material topic.
- Reporting principles: accuracy, completeness, comparability, transparency.
- GRI is the global baseline for impact-oriented reporting, complementing CSRD/ESRS and IFRS S1/S2.
- GRI 2 covers General Disclosures: organizational profile, governance, strategy, and stakeholder engagement.

Double Materiality (GRI 3)

- Impact materiality: effects of the organization on people and the environment.
- Financial materiality: sustainability risks and opportunities affecting enterprise value.
- Value chain scope includes upstream suppliers and downstream stakeholders.
- Process: organizational context, impact identification, significance assessment, topic prioritization, validation.
- Output: a scored materiality matrix identifying the top 10 material topics.

From Material Topics to Strategy

- Translate material topics into objectives, targets, KPIs and management actions.
- Embed sustainability ownership within governance structures (board-level oversight).
- Align material topics to the Sustainable Development Goals (SDGs) where relevant.
- Complete a Strategy Alignment Matrix: topic, business pillar, governance owner, GRI disclosure.

Activity: present a 3-year GRI-aligned sustainability strategy to a simulated board.

Carbon Footprint Fundamentals

- Scope 1: direct emissions (boilers, generators, vehicles).
- Scope 2: indirect emissions from purchased electricity (market-based vs location-based).
- Scope 3: 15 GHG Protocol categories; Categories 1 (purchased goods), 4 (upstream transport), 5 (waste) and 9 (downstream transport) are most material for apparel.
- Formula: Activity Data x Emission Factor. Pakistan grid electricity factor: 0.45 kgCO₂e/kWh (updated annually).
- Emission factor hierarchy: Tier 1 (supplier primary data) > Tier 2 (national databases) > Tier 3 (DEFRA/IPCC/Ecoinvent) > Tier 4 (industry averages).

Decarbonization Scenario Planning

- Reference brand programmes: Adidas Climate Transition Action Plan (CTAP), Puma RE:FIBRE.
- Common scenarios: solar PV installation, rPET substitution for virgin polyester, boiler efficiency upgrades.
- Track emission intensity (kgCO₂e/piece) as the headline metric for buyer reporting.
- Output: a Buyer-Ready Decarbonization Summary documenting baseline, scenarios, and combined reductions.

Worked Baseline: 4,491.5 tCO₂e/Year

- Natural gas boilers: 2,400 tCO₂e | Grid electricity: 1,125 tCO₂e | Virgin polyester: 550 tCO₂e
- Cotton/fabric: 150 tCO₂e | Diesel: 134 tCO₂e | Chemicals: 80 tCO₂e
- Logistics: 30 tCO₂e | Packaging: 22.5 tCO₂e
- After 1 MW solar PV + 50% rPET substitution: new emissions 3,666.5 tCO₂e/year (18.4% reduction).

Discussion: which emission source in your factory's baseline is largest, and what is its decarbonization potential?

Industrial Air Quality & the Health-Wealth Link

- Poor air quality is a productivity risk, a health-cost risk and a reputational (buyer-facing ESG) risk.
- Pollutant mapping: azo dyes, formaldehyde, chromium VI, microfiber generation, VOCs.
- Industrial pollution management is simultaneously a worker welfare obligation, a regulatory requirement and a buyer ESG indicator.

Emission Monitoring: Manual to CEMS

- Periodic manual stack testing remains common but provides only point-in-time data.
- Continuous Emission Monitoring Systems (CEMS) provide real-time data but at higher cost.
- Low-cost ambient and indoor sensors are a practical entry point for smaller facilities.
- ZDHC MRSL (Manufacturing Restricted Substances List) vs RSL (Restricted Substances List): know the distinction when responding to buyer chemical management questions.

Kaizen-Based Pollution Reduction

- Kaizen philosophy: small, continuous improvements applied to emission and pollution reduction.
- Examples: boiler recalibration, ventilation improvement, fugitive emission prevention, flow meter and air quality sensor installation, waste stream segregation.
- Triple benefit: worker health, input cost reduction, and buyer-reportable ESG data.
- Target: identify 5 Kaizen fixes applicable to your own factory floor within a 90-day implementation window.

Activity: complete the Factory Floor Pollution Audit Simulation (Section 3.3 workbook) to generate your own fixes.

5. Assignments & Handouts

Hand these pages to participants at the close of each session. Each assignment links to a template or workbook elsewhere in this toolkit and to the corresponding Training Manual activity.

5.1 ESG Reporting Draft Template

Linked assignment: ESG Reporting Self-Assessment (Training Manual Assignment 1). Draft a short narrative for each ESG pillar below, ready for inclusion in a first sustainability report or buyer submission.

Environmental: climate, energy, water, waste, chemicals	
Social: OHS, wages, working hours, gender equity, grievance mechanisms	
Governance: board oversight, anti-bribery, subcontracting controls	
Top 3 data gaps identified	
Data owners assigned (by pillar)	
60-day collection plan summary	

5.2 Due Diligence Corrective Action Plan

Linked assignment: Supply Chain Due Diligence Risk Prioritization (Training Manual Assignment 2). Use the Risk Prioritization Matrix (Section 2.3) to identify the highest-risk supplier, then complete this corrective action plan.

Supplier / site name	
Risk(s) identified (category and description)	
Risk score (Likelihood x Severity)	
Immediate corrective action (0-30 days)	

Medium-term corrective action (30-90 days)	
Systemic / preventive change (90+ days)	
Responsible person / department	
Verification method and date	

5.3 Climate Finance Project Proposal

Linked assignment: Climate Finance Project Evaluation (Training Manual Assignment 3). Use this 1-page brief format, supported by the Climate Finance Proposal Template (Section 2.4).

Project title and location	
Project description (technology, scale)	
Baseline data summary (energy, water, fuel)	
Estimated CAPEX (PKR)	
Estimated annual saving / revenue (PKR)	
NPV / IRR / Simple Payback (from Section 2.4 worksheet)	
Estimated tCO₂e reduction	
Recommended financing instrument(s)	
At least one applicable funding source	

5.4 Quick-Reference Sheets

5.4.1. EU Regulatory Frameworks

Regulation	Scope	Key Point for Pakistani Suppliers
EU Green Deal	Overarching 2050 climate neutrality agenda	Drives all downstream EU sustainability regulation affecting non-EU suppliers

Omnibus Package	Simplification of CSRD, CSDDD, EU Taxonomy	Adjusts scope and timelines, but buyer data requests often continue
CSRD / ESRS	Corporate sustainability reporting for in-scope EU companies	Cascades into supplier data requests via double materiality and value-chain reporting
CSDDD	Due diligence on human rights and environmental risks	Requires supplier risk assessment, prevention and mitigation plans
EU Taxonomy	Classification of environmentally sustainable economic activities	Six environmental objectives; Do No Significant Harm (DNSH); affects investment and financing decisions
GSP+	EU-Pakistan preferential trade arrangement	Conditional on compliance with 27 international conventions

5.4.2. GRI Standards

GRI Standard	Topic	Key Disclosures
GRI 1	Foundation	Reporting principles: accuracy, completeness, comparability, transparency
GRI 2	General Disclosures	Organizational profile, governance, strategy, stakeholder engagement
GRI 3	Material Topics	Process for determining material topics; management approach
GRI 302 / 305	Energy / Emissions	Energy consumption, Scope 1-3 GHG emissions, emission intensity
GRI 303 / 306	Water & Effluents / Waste	Water withdrawal, discharge, waste generation and diversion
GRI 403	Occupational Health & Safety	Incident rates, worker participation in OHS, hazard identification
GRI 405 / 406	Diversity & Equal Opportunity / Non-discrimination	Gender ratios across management levels, incidents of discrimination

5.4.3. Climate Finance Sources

Source	Type	Focus Area
Green Climate Fund (GCF)	Grant / concessional finance	Mitigation and adaptation projects with significant climate impact

International Finance Corporation (IFC)	Loans, equity, advisory	Private sector industrial efficiency and renewable energy
UNIDO	Technical assistance, grants	Industrial energy efficiency and cleaner production
Apparel Impact Institute (AII)	Grants, programme funding	Energy efficiency and decarbonization in apparel manufacturing
EU SWITCH-Asia	Grants	Resource efficiency and sustainable consumption/production
SBP Green Banking	Concessional domestic finance	Renewable energy and cleaner production financing in Pakistan

5.5 Self-Assessment Quizzes

Use these short quizzes at the start or end of a session to check understanding. Participants may circle or mark their chosen answer directly on the page.

5.5.1. Quiz 1: EU Frameworks

Question	Answer Options
1. Which directive introduces the concept of double materiality?	A) EU Taxonomy B) CSRD C) CSDDD D) GSP+
2. CSDDD primarily concerns:	A) Carbon pricing B) Risk-based due diligence on human rights and environment C) Tax reporting D) Product labelling
3. The EU Taxonomy's 'DNSH' stands for:	A) Do Not Stop Here B) Direct National Sustainability Hub C) Do No Significant Harm D) Data Network Security Hub
4. The Omnibus Package primarily:	A) Removes all ESG reporting obligations B) Simplifies and re-times CSRD, CSDDD and EU Taxonomy obligations C) Introduces new tariffs D) Creates a new currency for carbon trading

5.5.2. Quiz 2: Carbon Footprinting & GRI

Question	Answer Options
1. Purchased electricity emissions fall under:	A) Scope 1 B) Scope 2 C) Scope 3 D) Scope 4
2. The Pakistan grid electricity emission factor referenced in this manual is:	A) 0.25 kgCO ₂ e/kWh B) 0.45 kgCO ₂ e/kWh C) 0.65 kgCO ₂ e/kWh D) 1.45 kgCO ₂ e/kWh

3. The correct emission factor hierarchy (highest to lowest preference) is:	A) Tier 4 > 3 > 2 > 1 B) Tier 1 (supplier data) > Tier 2 (national) > Tier 3 (DEFRA/IPCC/Ecoinvent) > Tier 4 (industry averages) C) DEFRA always first D) No hierarchy applies
4. GRI 3 is used to:	A) Set carbon prices B) Determine material topics C) Calculate IRR D) Register a company with SECP

6. Feedback MRV System

Monitoring, Reporting and Verification (MRV): administer Part A before the first session, Part B at the close of the final session, and complete the dashboard and reflection log throughout the follow-up cycle (30 / 90 / 180 days).

6.1 Feedback Form Template (Likert Scale)

6.1.1. Part A: Pre-Training Baseline

Statement (1 = None/Not confident, 5 = Expert/Very confident)	1	2	3	4	5	Notes
How familiar are you with GRI Standards?						
How confident are you in conducting a materiality assessment?						
How well do you understand CSRD requirements?						
Can you calculate Scope 1, 2 and 3 emissions?						

6.1.2. Part B: Post-Training Assessment

Statement (1 = Strongly disagree, 5 = Strongly agree)	1	2	3	4	5	Notes
I can explain ESG and its commercial importance to my team.						
I can map buyer sustainability requirements to reporting frameworks.						
I can conduct a double materiality assessment.						
I can calculate my factory's carbon footprint.						
I can identify Scope 3 emission priorities for our sector.						
I can design a Kaizen-based pollution reduction initiative.						

I can develop a 12-month ESG improvement roadmap.						
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6.1.4. Part C: Qualitative Feedback

Most valuable session / topic covered	
Topic that needs more depth	
Practical tool most useful to your work	
One action you will implement in 30 days	

6.2 Quantitative Dashboard

Update this dashboard after each cohort using post-training surveys, follow-up surveys (30/60/90/180 days) and assignment submission records.

Metric	Target Benchmark	Actual (%)	Status (On-Track / Watch / Off-Track)
% of participants confident in ESG reporting (post-training)	80% at 4+ on 5-point scale		
% able to conduct a materiality assessment	75% at 4+ on 5-point scale		
% who completed a carbon footprint baseline within 60 days	60% of participants		
% who submitted a buyer ESG data request within 90 days	40% of participants		
% who developed a 12-month ESG roadmap within 90 days	50% of participants		
% who identified at least 1 climate finance project / instrument	40% of participants		
Average improvement in pre/post confidence score	Minimum 1.5 points on 5-point scale		
% of assignments completed and submitted within 30 days	70% submission rate		

Refinement rules: pre/post confidence gaps below 1.5 points trigger a content review for that module; topics flagged by more than 30% of participants as needing more depth are expanded in the next iteration; topics with under 60% assignment submission within 30 days are flagged for redesign.

6.3 Trainer Reflection Log

Complete one row after each session delivered. Use this log to inform the Programme Impact Report shared with ADS and partner organizations.

Date	Session / Module Delivered	What Worked Well	What to Improve	Action for Next Delivery

Closing Note

This Trainer's Toolkit is designed to be a living document. As the ADS toolkit on www.alternate.org.pk is updated with new emission factors, buyer requirement checklists and regulatory summaries, trainers should refresh the corresponding tables in this file before each programme delivery.