

Feminist Approaches to Transforming Corporate Accountability in Resource Governance

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Building feminist futures in resource governance starts with a very simple but demanding principle: **do no harm**. This is guided by Oxfam's do-no-harm approach (Oxfam Canada, 2020), which recognises that interventions do not aggravate existing tensions or inequalities, leaving communities worse off than they were beforehand. Applied to corporate accountability, this principle requires firms to anticipate and prevent the social, environmental and economic harms associated with their activities, disclose their effects, and respond when harm occurs. It also places rights-holders, especially those most exposed to risk, at the centre of decisions about land, water, energy and other resources. Business and Human Rights (BHR) scholarship strengthens this approach by showing how gender, race, Indigeneity, class, sexuality and migration status shape exposure to harm, political voice and access to remedy across accountability chains (Handl et al., 2022; Seck & Simons, 2021; Graben et al., 2019). Together, do-no-harm and intersectional BHR analysis reveal whether corporate practices reproduce or disrupt unequal power relations.

The central question is therefore practical: when does accountability "work" in the complex realities of resource development? My research examines Canada's energy sector, where voluntary corporate social responsibility (CSR) commitments coexist with emerging mandatory human rights and environmental due diligence obligations. Interviews with community members, regulators, civil society and advocacy groups, and company representatives explore what changes when responsible conduct moves from corporate discretion towards legal obligation. I focus particularly on safety, voice and remedy for women, Indigenous peoples and other marginalised groups.

Valuing diverse voices and knowledge

What happens when a resource project city or town is overpopulated with migrant workers from across the country and/or abroad? How are resources redistributed then? This musing stems from my conversation with *Councillor Jane Doe*, an elected representative in a northern resource town who described how large, predominantly male workforces arriving for Liquefied Natural Gas (LNG) projects reshaped everyday life. Impact assessment of projects fixates on what can be tabulated and accounted for: employment, revenue, housing, infrastructure, all arrive with units attached. Safety is harder to quantify and therefore easier to overlook. Dating apps "lit up" when flights landed, while residents reported non-consensual encounters, violence against women, harassment and racialised violence in local pubs. Standard reporting templates did not capture these experiences, although Indigenous women, newcomers and people with limited economic and social power bore the greatest risks. When these harms remain unrecorded, assessments present project benefits without qualification. This account led me to examine how municipal governments, community organisations, regulators and companies operationalise accountability. Preliminary findings demonstrate that formal consultation is rarely enough to secure meaningful participation for women, Indigenous peoples, migrants, and other marginalised groups.

Security is conventionally scoped to conflict and post-conflict settings. The framework that most explicitly addresses women's safety, UN Security Council Resolution 1325 on Women, Peace and

Security, is read almost entirely through that lens, and its application outside humanitarian contexts remains thin. The concerns cited by *Councillor Jane Doe*, remains one of the pertinent issues that is not critically attended to; and it's worth asking why something so central keeps slipping through the cracks. Project proponents convened forums on employment, procurement, environmental risks, but none explicitly focused on the safety of women, Indigenous peoples or other marginalised communities. Indigenous women activists and allied civil society group instead carried this work. They connected transient work camps and the “ugly side” of industrial development to violence and to missing and murdered Indigenous women and girls, often without resources or significant standing, the evidentiary burden that impact assessments processes do not attend to. (National Inquiry into Missing and Murdered Indigenous Women and Girls, 2019). Meaningful participation must therefore recognise situated knowledge as central to defining harm, benefit, remedy and accountability. When institutions treat local evidence of safety risks, racism and gendered vulnerability as anecdotal, accountability mechanisms answer only for harms their procedures can register. A feminist lens starts here: not by adding a perspective to the assessment, but by contesting what the assessment admits as evidence in the first place.

Connecting harms to structures: intersectionality in practice

Handl, Seck and Simons (2022) argue that BHR scholarship remains insufficiently attentive to intersectionality, despite growing gender analysis. Intersectionality holds that harm cannot be understood through gender alone; it emerges where gender intersects with race, Indigeneity, class, colonial histories and other structures of power (Collins, 2015; Crenshaw, 1989; and its earlier articulation, Combahee River Collective, 1977). In project assessments, this insight is epistemic as well as distributive: who is considered credible, in which forum and on whose terms?

Interviews with community advocates in Atlantic Canada illustrate this point. Activists travelled to the European headquarters of a transnational energy company and bought shares to gain access to its annual general meeting. They received three minutes to raise concerns about community consent, Indigenous rights and the economic volatility of deep-sea drilling. The route itself is a critical finding: affected parties lacked a direct channel, so they had to purchase standing and translate community knowledge into a shareholder comment. A senior representative replied that government approval demonstrated consent through Canada's democratic system. This response equated electoral participation with project consent while overlooking dispossession, sexism and structural deprivation that constrain marginalised communities' influence. A feminist commitment to connecting injustices to structural realities requires us to challenge narratives that equate procedural compliance with substantive realities.

Transforming Corporate Practices

Corporate accountability requires scrutiny of both voluntary CSR initiatives and mandatory human rights and environmental due diligence (HREDD). On the voluntary side, some projects in Canada have developed innovative mechanisms that respond directly to gendered and intersectional harms. In one case, a corporate relations leader described a gender safety advisory committee composed of Indigenous women and women from local communities, established in response to the National Inquiry into Missing and Murdered Indigenous Women and Girls. The committee's work was codified in binding conditions within an Indigenous-led environmental

assessment agreement, giving the nation contractual authority over environmental management plans and workforce accommodation standards. Here, an Indigenous nation acts both as regulator and economic partner, and the firm frames its approach as going “above and beyond” legal requirements. At the same time, several interviewees argued that gender-safety measures should be legally required rather than left to corporate discretion. This position resonates with the European Union’s Corporate Sustainability Due Diligence Directive and France’s Duty of Vigilance Law (French Republic, 2017), which make human rights and environmental due diligence mandatory across value chains. Yet apparently gender-neutral laws can still obscure differentiated harms unless their design and implementation explicitly incorporate gender-responsive and intersectional analysis.

Feminist institutionalism (Mackay, 2014;) locates the problem in the relationship between formal rules and the informal norms through which they operate. New requirements are laid over institutions that carry existing legacies, and the rules-in-use: who convenes, what appears on an agenda, what is received as evidence rather than anecdote; can survive legal reform largely untouched. In the cases above, proponents may have satisfied consultation requirements, yet routine evidentiary conventions excluded gendered harms. Systemic change therefore requires regulation alongside scrutiny of the informal practices through which it operates. Intersectionality identifies whose harms become legible; feminist institutionalism then explains why legibility does not necessarily translate into uptake; an intersectional lens may centre situated knowledges that establish the affected as knowledge-holders but the gap between recognition and realisation is where a feminist analysis does its work.

Responsible Stewardship

Across the cases, communities and some regulators expressed concern about cumulative environmental damage, emissions-related health risks, weakened local economies and the psychosocial effects of living beside large resource projects. Northern municipal officials described lobbying provincial and federal governments for cumulative-effects studies and durable revenue-sharing arrangements to fund public services, health care and environmental protection. Atlantic Canadian advocates highlighted grassroots work on renewable energy, rural electrification and community-owned solar. Many residents sought affordable electricity and cleaner environments rather than expanded oil and gas infrastructure. These perspectives reposition accountability away from narrow questions of compliance and towards broader questions of care: what kinds of energy futures sustain communities, uphold Indigenous self-determination and protect ecosystems? Whose wellbeing is taken seriously in impact assessments and consultation processes? Which voices are treated as experts on safety, violence and climate risk?

Building feminist futures in corporate accountability

Emerging findings suggest that accountability mechanisms contribute to feminist futures (Tiessen, 2026), when three conditions converge. First, through participatory equity, when Indigenous nations exercise regulatory authority over projects on their territories; gender-safety committees set binding conditions; and actors within the accountability chain co-design grievance mechanisms and monitoring frameworks. Second, structural dynamics pursued by linking everyday experiences of harassment, racism, precarious work and environmental stress,

to the legal, economic and political structures that enable them. This includes challenging the idea that state approval is sufficient evidence of consent, advocating for intersectional due diligence laws and ensuring that Impact Benefit Agreements and treaties affirm the voices of marginalised groups. Third, decision-making guided by responsible stewardship where communities, regulators and firms take seriously the calls for human and environmental concerns raised by rightsholders. By so doing, they invest in social infrastructure and environmental protection; and they design accountability chains that prioritise safety, dignity and ecological resilience over short-term profit. Taken together, transformative future approaches of corporate responsibility and inclusive resource governance will not emerge automatically but must be actively built through intersectional analysis, transformed regulatory relationships and stewardship that recentres people and planet. This ongoing research aims to trace when and how accountability mechanisms move in this direction, and what role feminist commitments can play in reshaping the norms and practices of business and human rights.

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