

Guide 2:

HOW CAN I USE DATA FROM ARTICLE 6.2 TO UNDERSTAND WHAT'S HAPPENING IN MY COUNTRY?



**What is Article 6.2:
key terms, processes,
and reports?**

PAGE 06

**What is happening
in my country (big
picture)?**

PAGE 09

**How can I find out
about a specific 6.2
project in my country?**

PAGE 15

**What are the
paths for
accountability?**

PAGE 23

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CONTENTS

WHY THESE GUIDES?	P.4
PATHWAYS TO ARTICLE 6 DATA	P.5
WHAT IS ARTICLE 6.2: KEY TERMS, PROCESSES, AND REPORTS?	P.6
HOW TRANSFERS WORK UNDER ARTICLE 6.2	P.6
KEY REPORTING REQUIREMENTS	P.8
WHAT IS HAPPENING IN MY COUNTRY (BIG PICTURE)?	P.9
UNEP ARTICLE 6 PIPELINE	P.9
CENTRALIZED ACCOUNTING AND REPORTING PLATFORM (CARP)	P.10
WHAT IS THE SCALE OF WHAT'S HAPPENING?	P.10
WHAT SECTORS ARE INVOLVED?	P.12
WHAT GOVERNMENT MINISTRIES ARE INVOLVED AND HOW DOES IT WORK?	P.12
WHAT OTHER COUNTRIES ARE INVOLVED?	P.13
WHERE IS IT HAPPENING?	P.13
HOW CAN I FIND OUT ABOUT A SPECIFIC 6.2 PROJECT IN MY COUNTRY?	P.15
WHERE IS IT HAPPENING?	P.15
WHO IS INVOLVED?	P.19
WHAT METHODOLOGY IS USED TO ESTIMATE THE EMISSION OUTCOMES FOR THIS PROJECT?	P.19
HOW MANY EMISSION OUTCOMES ARE EXPECTED TO BE INVOLVED?	P.20
WHAT CAN I FIND OUT ABOUT BENEFIT SHARING?	P.21
WHAT ARE THE PATHS FOR ACCOUNTABILITY?	P.23
HOST COUNTRY	P.23
BUYER COUNTRY	P.24
OTHER CARBON MARKET ACTORS	P.24
ENDNOTES	P.26

WHY THESE GUIDES?

Carbon projects under Article 6 are poised to rapidly increase. There are over 110 bilateral agreements between countries for Article 6.2 and over 2,000 proposed projects awaiting approval under Article 6.4.¹ But the transparency and pathways for accountability are not keeping pace in a manner that ensures integrity amid the rapid expansion. If you live in a country where a carbon project is taking place, it can be hard to find information about the project, who is involved, and what to expect. Even when information is available publicly, it is often organised in a manner to serve industry stakeholders with complex jargon.

We created this series of guides to help civil society organisations and the public respond to the expansion of Article 6 projects. We hope to make it easier to find information, analyse it, and consider how to foster accountability. This series was created by asking journalists and civil society actors from carbon rich countries the questions they have about Article 6 and the data they find most difficult to parse. We then combed through the first round of Article 6 reports and project documents to understand what information is most often available in which reports. Bolstered by practical examples, we created pathways from the frontline questions to the information disclosed.

These guides can be read separately or sequentially. Guide 1 provides detailed definitions and framing that may be useful throughout the other guides.

GUIDE 1: How to find information on carbon projects in my country? *If you are new to carbon projects and are trying to understand what is happening in your country or your community, this is where to start. You will learn about the key terms and processes for carbon projects, how to locate information about the big picture in your country, and how to look for a specific carbon project that might be near you.*

GUIDE 2: How can I use data from Article 6.2 to better understand what's happening in my country? *If your country is engaged in transfers under Article 6.2, this guide will help you find out more about what is happening. You will learn how to understand the different types of reporting under 6.2, where to find key project information, and what paths for accountability might exist.*

GUIDE 3: How can I use data from Article 6.4 to better understand what's happening in my country? *If there are carbon projects in your country that are being registered under Article 6.4's Paris Agreement Crediting Mechanism, this guide will help you know where to look for more information about the projects in your country. The guide will describe the PACM processes and the different types of documents available during the processes.*

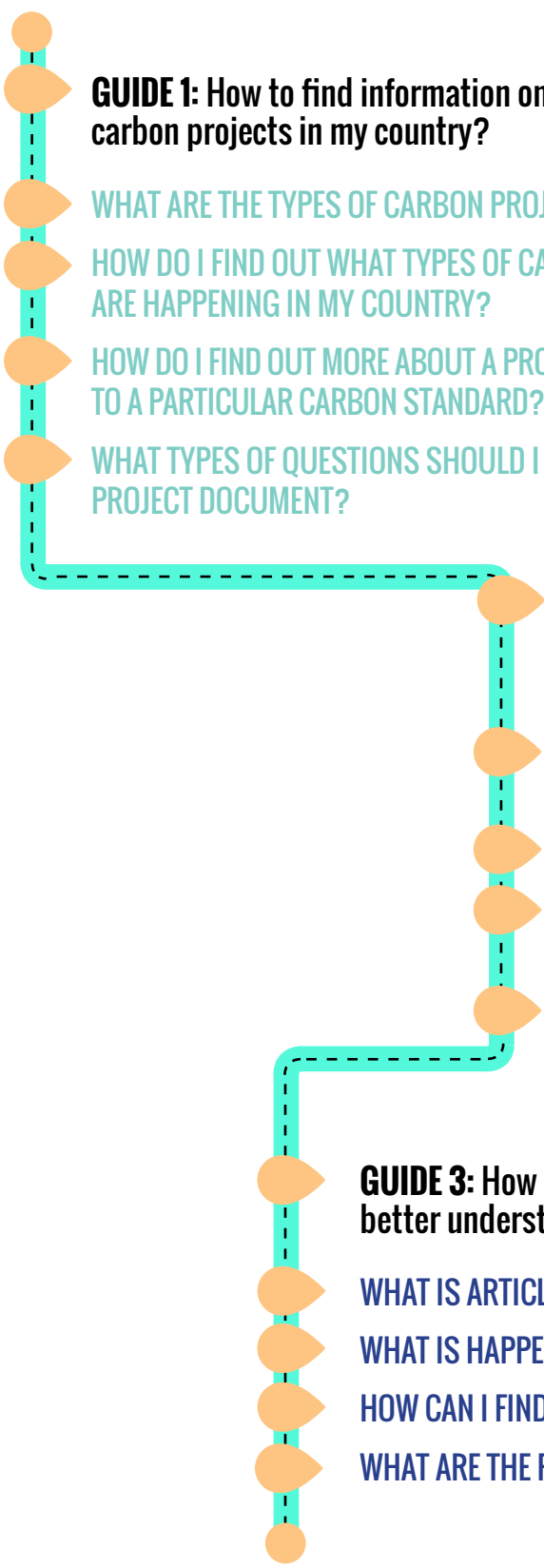


All images with this icon on the right lower corner are screenshots from the platform discussed in that section.



All yellow background parts of pages with this icon at the top are worksheets meant to assist with info collection.

PATHWAYS TO ARTICLE 6 DATA



GUIDE 1: How to find information on carbon projects in my country?

WHAT ARE THE TYPES OF CARBON PROJECTS?

HOW DO I FIND OUT WHAT TYPES OF CARBON PROJECTS ARE HAPPENING IN MY COUNTRY?

HOW DO I FIND OUT MORE ABOUT A PROJECT REGISTERED TO A PARTICULAR CARBON STANDARD?

WHAT TYPES OF QUESTIONS SHOULD I ASK WHEN I FIND MY PROJECT DOCUMENT?

GUIDE 2: How can I use data from Article 6.2 to better understand what's happening in my country?

WHAT IS ARTICLE 6.2: KEY TERMS, PROCESSES, AND REPORTS?

WHAT IS HAPPENING IN MY COUNTRY (BIG PICTURE)?

HOW CAN I FIND OUT A SPECIFIC 6.2 PROJECT IN MY COUNTRY?

WHAT ARE THE PATHS FOR ACCOUNTABILITY?

GUIDE 3: How can I use data from Article 6.4 to better understand what's happening in my country?

WHAT IS ARTICLE 6.4: KEY TERMS, PROCESSES, AND REPORTS?

WHAT IS HAPPENING IN MY COUNTRY (BIG PICTURE)?

HOW CAN I FIND OUT A SPECIFIC 6.4 PROJECT IN MY COUNTRY?

WHAT ARE THE PATHS FOR ACCOUNTABILITY?

WHAT IS ARTICLE 6.2: KEY TERMS, PROCESSES, AND REPORTS?

START HERE

This guide is designed to help you find and understand information about how your country is using Article 6.2. We will start by providing an overview of Article 6.2 processes, terminology, and reporting, including how Article 6.2 transfers differ from the Voluntary Carbon Markets and Article 6.4. Later sections will show how to find information about what is happening in your country and on specific Article 6.2 projects.

HOW TRANSFERS WORK UNDER ARTICLE 6.2

Article 6.2 allows countries to cooperate with each other to trade emission reduction or removals to reach climate goals. Under Article 6.2, **buyer** countries purchase carbon credits, called Internationally Transferred Mitigation Outcomes (ITMOs), from **host** countries. Buyer countries can then apply the ITMOs to their Nationally Determined Contributions (NDC), lowering the amount of emissions that they are obligated to reduce. Host and buyer countries use a bilateral or multilateral agreement to decide which types of emission reduction or removal to include in their **cooperative approach**. Cooperative approaches can involve one or more different types of emission reduction activities, including VCM, REDD+, or Article 6.4 projects.

Before transferring credits under Article 6.2, the country hosting a project must make several decisions. First, it must be confident that it can reach its national climate goals, its NDCs, with additional emission reduction or removals to trade. This requires careful accounting of how the country is meeting its NDC. Next, the country must set up the infrastructure and governance process to approve and track transfers. This preparation phase can take years as the government decides on the roles and responsibilities for ministries, creates a regulatory framework, and builds the tools to track the emission reductions and removals.² Often, the government seeks out advice from organisations like Global Green Growth Institute (GGGI) or the United Nations Development Programme (UNDP) on good practices to establish carbon frameworks. Sometimes civil society groups are consulted as part of this process, but not always. Some key decisions include:

- Which ministry, or ministries, will be responsible for approving, tracking, and reporting on transfers of ITMOs;
- What types of carbon projects will be allowed, called **eligible activities**;
- Process for authorising projects;
- How information will be tracked and shared.

To start the path towards a cooperative approach, a host country will usually sign an agreement with a buyer country that says that the buyer country is interested in buying potential carbon credits from the host country.³ The agreement is likely to include information about the types of eligible projects or activities, timeframe of the agreement, decision makers for each country, and rules for reporting. These agreements are usually called **bilateral** or **multilateral agreements**, which just means a written promise between countries. Some countries sign initial agreements before the formal bilateral agreements to show they are considering and preparing to collaborate. These often attract media attention, though the actual projects or transfers have not started.

The activities that are producing the emission reductions or removals may have begun before the agreement or they may start after the agreement. Often the activities are part of a project that is also validated and verified under another standard.⁴ Emission reduction or removals from these activities are counted as part of an Article 6.2 transfer if the national government **authorises** the outcomes to be ITMOs.

Authorization means that the host government officially approves for the mitigation outcomes, or emission reductions or removals, to be used for a specific purpose, like an ITMO. The authorised mitigation outcome will then be reported to the UNFCCC as an ITMO in a formal Authorization Letter. The goal of authorization is to prevent double counting and make sure that transfers are in line with national goals. Authorization can either happen after a project is validated or after verification of credits.

When a mitigation outcome is authorised as an ITMO, both the buyer and host country must make a **corresponding adjustment**, or an official accounting of how this transfer impacts how they calculate their Nationally Determined Contributions. Both countries are required to report these corresponding adjustments to the UNFCCC Centralized Accounting and Reporting Platform (CARP).⁵

WHAT ARE ITMOS?

Internationally Transferred Mitigation Outcomes (ITMOs) are the units of carbon credits used under Article 6.2. They must include the following components:

- **Mitigation outcome:** they have to be real, verified, and additional emission reduction or removal. Measured in tCO₂eq or in other non-GHG metrics after 2021;
- **Authorised:** Each government wanting to sell credits must create its own procedure to authorise the outcomes;
- **Transferred:** Depending on the authorised use - either towards an NDC or otherwise - the transfer must be recorded;⁶

KEY REPORTING REQUIREMENTS

Countries have agreed on rules for tracking and reporting ITMOs. One of the major drivers in what is required to be reported is making sure that there is no double-counting of emissions reductions, that is, making sure that the same emission outcome is not claimed by two different entities toward their climate goal. The information is submitted and displayed on the Centralized Accounting and Reporting Platform (CARP) in the following reporting formats.⁷

DOCUMENTS	WHAT'S INCLUDED	TIMELINE
Authorisation ⁹	Government entity asserts that a mitigation outcome can be used for a particular purpose, such as an ITMO	As the transfer takes place (included in other reporting)
Initial Report (IR) ¹⁰	Describes the cooperative approach between countries, NDC goals, emissions accounting mechanism, government entities, and the types of projects to be included	Generally published before the first ITMOs are transferred, but could be published years later ¹¹
Annual information ¹²	Reports how the ITMOs are used and tracked, including disaggregated information for each cooperative approach	By April 15
Biennial Transparency Report (BTR) ('Regular information') ¹³	Report on progress towards Nationally Determined Contribution and GHG inventory; Annex includes summary of Article 6 contributions, including corresponding adjustments. Includes information on sustainable development and human rights for each authorisation	Dec 31 every 2 years

These reporting requirements differ significantly from voluntary carbon market or Article 6.4 projects, where there are third-party reviews involved in checking whether the standards are followed. In this case, the governments self-report on their authorization of an emission reduction or removal. Some governments make this authorization based on the review of other actors, for example if it is a project under an existing standard, but there is no requirement to do so. While the Initial Report is normally submitted before ITMOs are transferred, the other reporting information occurs after project activities, emissions reduction/removal approval, and the transfers take place.

Note that there is no requirement for bilateral agreements to be reported to the UNFCCC and instead, these usually appear on government websites. It is quite hard to understand how advanced the cooperation between two countries is. Generally, agreements evolve from simple MoU, to implementation agreements, and finally when the information has been published, countries' collaboration officially becomes a cooperative approach under Article 6 of the Paris Agreement.⁸

WHAT IS HAPPENING IN MY COUNTRY (BIG PICTURE)?

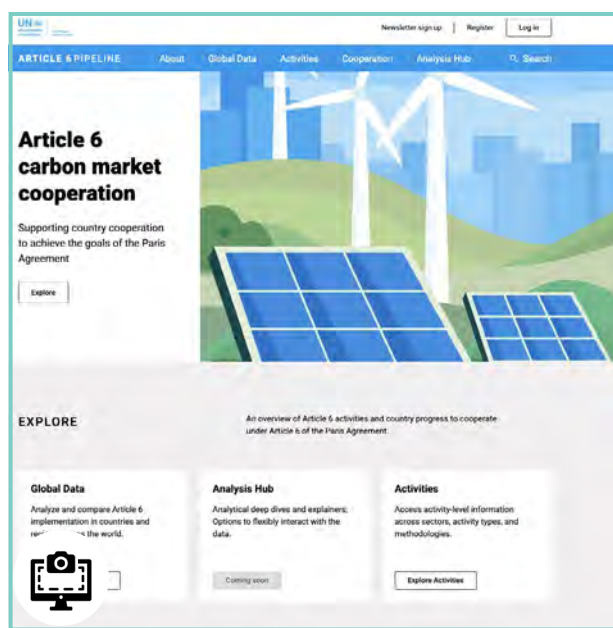
Maybe you have seen mention of Article 6.2 in the news, or maybe you heard about it in a climate meeting. It can be hard to understand how much Article 6.2 activity is taking place in your country and how it might be influencing other climate-related policies. This section aims to give you tools to look for big picture information about what is happening in your country. For ease, we will begin by showing you how to use aggregate websites that provide easy-to-find visual summaries of this information, but also provide some references to where to find the original reports.

There are two major websites that can be used to find information about Article 6.2 activities in your country.

UNEP ARTICLE 6 PIPELINE¹⁴



The UNEP Article 6 Pipeline (<https://article6pipeline.unepccc.org/>) is a website designed to track Article 6 data across sectors and countries. It aims to make the information accessible and user-friendly.



CENTRALIZED ACCOUNTING AND REPORTING PLATFORM (CARP)¹⁵



The CARP (<https://unfccc.int/process-and-meetings/the-paris-agreement/cooperative-implementation/carp>) is the official UNFCCC reporting platform for Article 6.2. It is where governments submit their reports and in turn, others can view and download government reporting. The 'Reports' section of the website contains the Initial Reports, Regular Information Reports, and Annual Information Reports. [Authorisations](#) and [cooperative approaches](#) are included on separate pages.

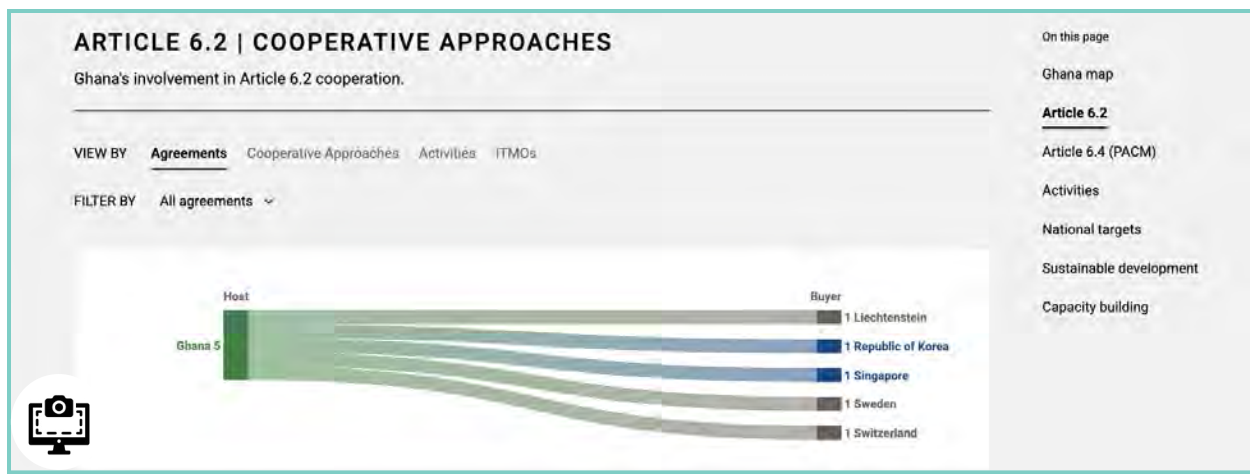


WHAT IS THE SCALE OF WHAT'S HAPPENING?

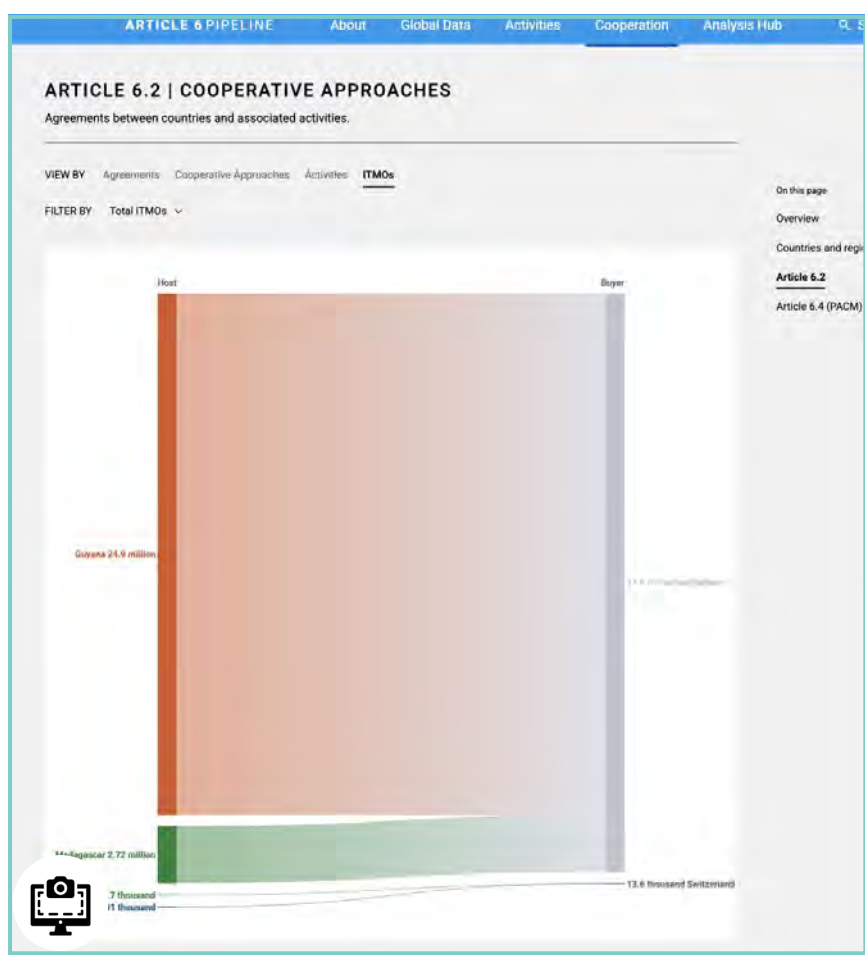
First, it is helpful to understand the size of what is happening in your country, how many agreements there are and for what amount of carbon. To do this, go to the UNEP Article 6 Pipeline website, and select 'Global Data.' On the Global Data screen, you can choose your country.



After selecting your country, you can see the number of bilateral agreements and ITMOs transferred. You can select the number of agreements, cooperative approaches, activities, or ITMOs. Remember, **agreements** can be unofficial promises between countries, they do not necessarily represent actual mitigation outcomes or transfers. The **cooperative approaches** subsection, next to agreements, will show mitigation outcomes that have been transferred to another country.

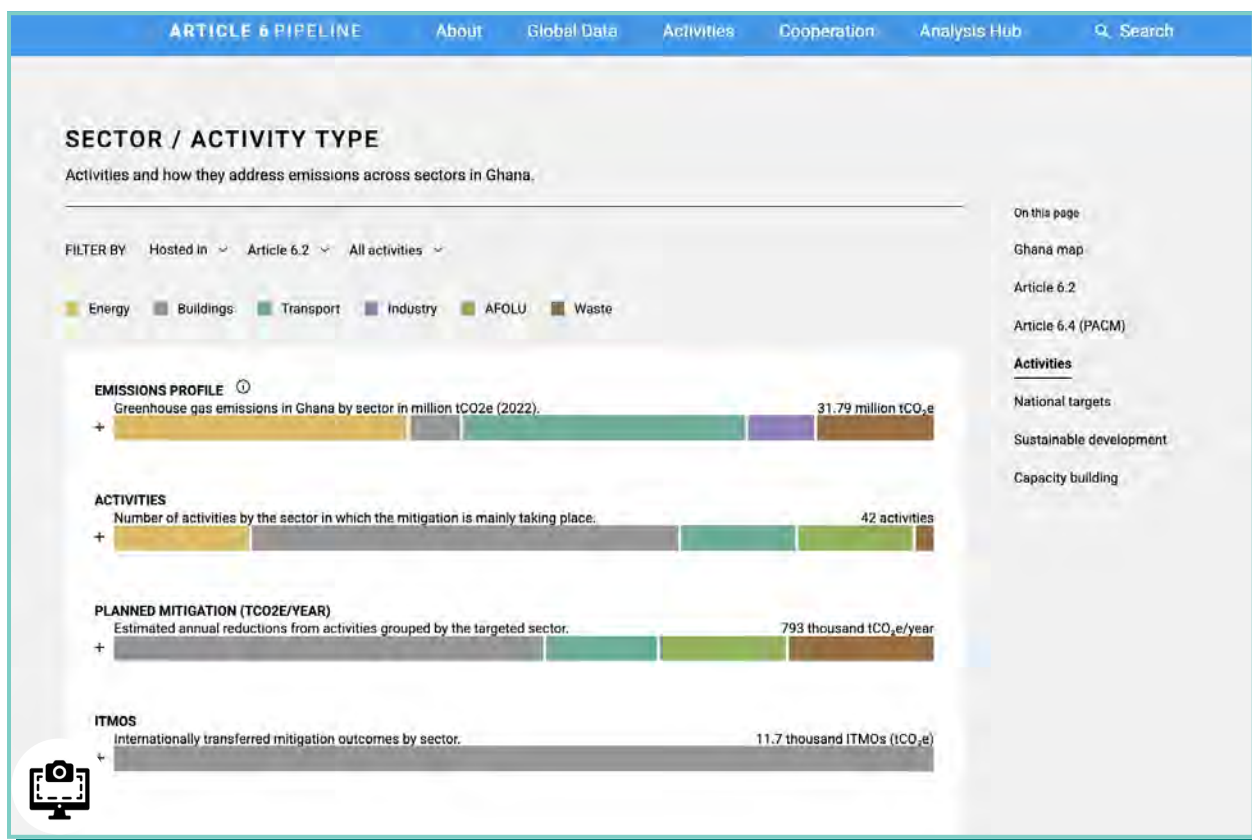


Sometimes it can be helpful to put these numbers into context. If you click on **activities**, you will see the number of activities for each agreement. You can also click on ITMOs to see how many emission mitigation outcomes have been transferred. In addition, you can go to the 'Cooperation' section of the Article 6 Pipeline site to see the relative size of interventions between countries.



WHAT SECTORS ARE INVOLVED?

In order to know how to monitor carbon activities, it is necessary to know which carbon sectors are most prominent in your country. By scrolling down on the country page of the UNEP site, you can see the profile of the sectors engaged in Article 6.2 activities. Sector information will also be included in your country's annual information reports. Please refer to Guide 1 for more information about the different sectors of carbon projects.

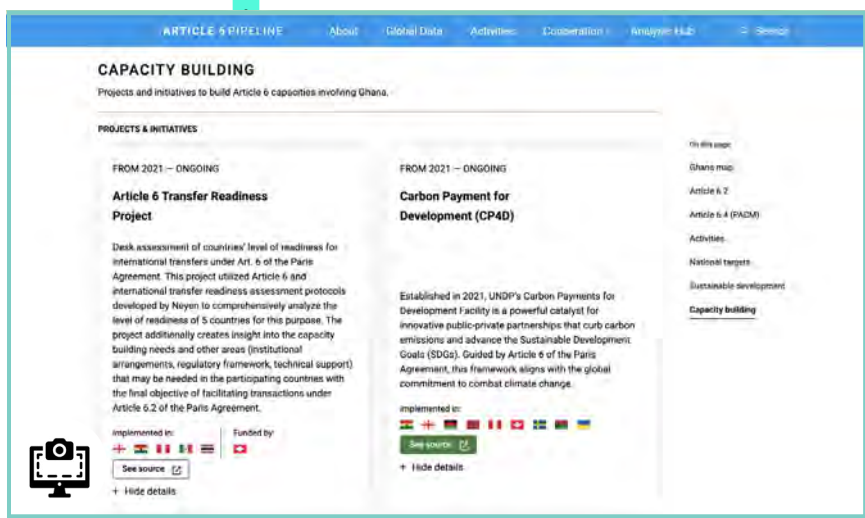


WHAT GOVERNMENT MINISTRIES ARE INVOLVED AND HOW DOES IT WORK?

In order to foster accountability, it is necessary to know the roles and responsibilities of different government actors. Sometimes, the government official giving speeches is not the government official who has official power over decision-making.

Countries must clarify to the UNFCCC which government bodies oversee their participation under Article 6.2. A country's Initial Report should outline which government official has authorization power and the process for authorization. If the country uses the standard template for their Initial Report, the information will be in section C. Many countries are using the same Designated National Authority (DNA) for all Article 6 activities.¹⁶

The bottom of the UNEP pipeline country page also provides information about the type of capacity-building programming a country is receiving. Understanding which ministries are receiving capacity-building support from which governments or external agents can be useful for creating an advocacy strategy.



WHAT OTHER COUNTRIES ARE INVOLVED?

If your country is planning to sell ITMOs, it is likely that it is negotiating agreements with buyer countries. Knowing what other countries or entities are involved can be useful to understand where to focus your efforts. For example, if your country is selling its ITMO transfers to a country which has high human rights and environmental integrity standards, it may be possible to coordinate pressure in that country and your home country to create change.

You can see the countries involved in ITMOs on your country's UNEP page. The partnering country information will also be available in the authorization and initial reporting. See the section below on accountability for more examples on how to coordinate advocacy efforts between host and buyer countries.

WHERE IS IT HAPPENING?

The question of where Article 6.2 carbon projects are taking place is not always straightforward to uncover. The UNFCCC does not require geographic information for authorisations or ITMOs. The information can be included in project descriptions within Authorisation Letters or Initial Reports. The Regular Reporting information in the annex of the biannual BTR report may also have information about the geographic scope, but there is no requirement for detailed coordinates.



WORKSHEET: WHAT'S HAPPENING IN MY COUNTRY UNDER ARTICLE 6.2

This worksheet is a place where you can keep track of the key information you find on the UNEP Article 6 pipeline page.

Number of bilateral agreements: _____

Number of activities: _____

Number of ITMOs (mitigation outcome transfers): _____

Countries that are most active with my country: _____

Top 3 sectors for 6.2 projects: _____

Planned amount of emission outcomes: _____

Amount of emission outcomes transferred (ITMOs): _____

What government ministry is in charge: _____

Contact information (if available): _____

WHAT IS HAPPENING WITH MY COUNTRY'S NATIONALLY DETERMINED CONTRIBUTION?

The big idea of the Paris Agreement is that countries are making promises to reduce their emissions through Nationally Determined Contributions (NDCs). Article 6 can represent a risk for countries' abilities to set ambitious NDCs and to reach those NDCs. It can be interesting to examine Article 6.2 activities in light of these NDCs. Host countries need to ensure that they can meet NDCs before committing to transfers, because they will not be able to use the emission outcomes that they sell abroad toward their own NDC. For this reason, it is important that they carefully consider which types of emission reduction activities are best to keep as part of NDCs and which are better suited for transfer. For example, it can be convenient to keep emission reduction activities that are easy to achieve and to sell those that are more expensive and harder to achieve. Sometimes, questions arise as to whether host countries are able to be ambitious with their NDCs if they are expecting some financial transfer from surplus mitigation activities. Buyer countries, which are predominantly already highly industrialised countries, also need to consider what emissions they must reduce themselves and under what strict conditions they might consider acquiring ITMOs from others. In most buyer countries, civil society has been critical that the buyer countries are not doing enough to reduce their own emissions before acquiring ITMOs and that they are using Article 6 more as a way to avoid their historic responsibility for the climate crisis.

There are several good guides on how to track, analyse, and participate in your country's NDC discussions.¹⁷ Websites like Climate Action Tracker¹⁸ and Climate Watch¹⁹ review Nationally Determined Contribution reports for key indicators of effectiveness. You can search for your country and see how its plans contribute to the overall goal of limiting global temperature increases.

HOW CAN I FIND OUT ABOUT A SPECIFIC 6.2 PROJECT IN MY COUNTRY?

Understanding the broad scope of Article 6.2 projects in your country can be useful in planning general advocacy or prioritising issues. However, if you are directly impacted by a carbon project, it is likely that you want to know how to find information about a specific carbon project. This section provides some details on how to navigate Article 6.2 documents to find as much detail as possible. It is organised by questions that several frontline actors have been using to do their own analysis of carbon projects. In response to the first question, we will provide an overview of how you might use the different types of Article 6.2 reports to find this information, or as a starting point to find it. This section will orient you to what is in each report, no matter which information you are looking for. We will start from the most summarised and move to more detailed reporting. You can find more background and key terms for each of these questions in Guide 1.

Transparency of information under Article 6.2 is lacking because the requirements for reporting the details of each project are not robust. However, often a project that is part of an Article 6.2 activity will also be registered in another standard. In this case, you may also want to use the other guides to understand how to find information in documents published as part of the Voluntary Carbon Market or Article 6.4 project documents.

WHERE IS IT HAPPENING?

This question considers what physical land is going to be impacted by the project. This includes areas where changes in land practices will take place and areas that might have ancillary impacts.

When looking for an Article 6.2 project, one starting point can be the Annual Information Report. These reports, published on April 15 each year, will contain a spreadsheet with a list of all the Article 6.2 projects that have been authorised in your country. (Tip: If you don't have Excel, you can download the files and then upload them to Google Drive to open them for free). Looking at the 'Authorisations' tab is a quick way to see what projects exist and the official name of the projects. For example, this Annual Information Report from Thailand lists their two authorised projects.

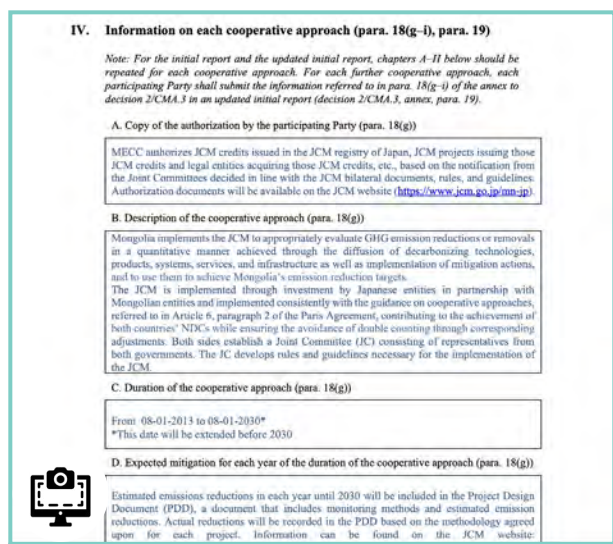
The table itself will not have information about location, but you can use the official names of the projects to keep track of the information you need to find. You can even use these names to search on the internet or other registries for project design documents. The information here is always after ITMOs, so it can't be used as easily to anticipate project activity locations.

Authorization										Authorization details						
Authorization ID	Date of authorization	Cooperative approach ID	Version of the authorization	Authorized quantity	Metric	Applicable GHG value(s)	Applicable non-GHG metric	Sector(s)	Activity type(s)	Purposes for authorization	Authorized Party(ies) ID	Authorized entity(ies) ID	ONMP authorized by the Party	Authorized timeframe	Authorization terms and conditions	Authorization documentation
089413919	28-Oct-25	CA0007	1.0	12,760	GHG	NA	NA	Energy generation	Solar	NDC	JPN	NA	NA	2021 - 2030	Refer to the authorization statement	[This field is automatically generated by the CARP and includes a hyperlink to the relevant documentation.]
080413020	28-Oct-25	CA0007	1.0	2,440	GHG	NA	NA	Energy generation	Solar	NDC	JPN	NA	NA	2021 - 2030	Refer to the authorization statement	[This field is automatically generated by the CARP and includes a hyperlink to the relevant documentation.]

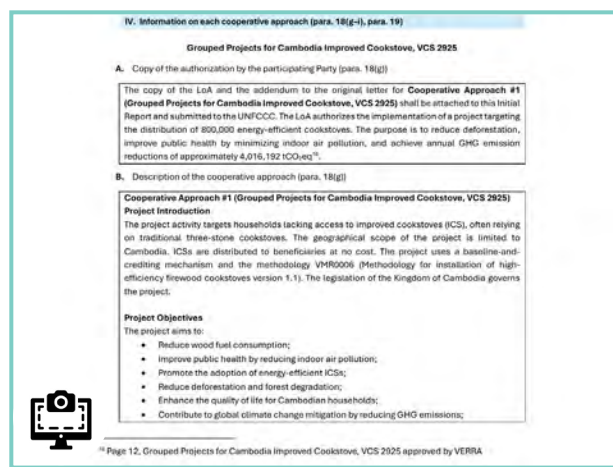
Another way to see the projects occurring in your country can be by looking at the **Initial Report**. Initial Reports are intended for countries to describe what they plan to do for a cooperative approach. Countries decide the scope of each cooperative approach, so it can include one activity or many. Though there are templates and some required information, the formats and level of detail in these reports can vary greatly. If the country has used the UNFCCC template, you can find a description of the cooperative approach in Section IV.

Looking at two countries' Initial Reports is illustrative of the variety. Mongolia's Initial Report, submitted in January 2025, has very broad language about the types of activities that will be included in their cooperative approach with Japan.

It mentions "diffusion of decarbonising technologies" and "mitigation actions" but it does not clarify what actions or where they will take place. In contrast, Cambodia submitted an Initial Report in April 2025 that provides a detailed description of the individual projects that are part of their cooperative approach. The description includes reference to Verra Certified projects, allowing anyone to find more information on the Verra Registry. For this project, the geographic location is broadly described as the entire country of Cambodia.



Caption: Mongolia Initial Report January 2025.



Caption: Cambodia Initial Report April 2025.

Because there is a difference in the level of detail and timing of reports, it might be necessary to look directly at the Authorisation Letter. [Authorisations](#) are listed on a separate part of the CARP website and can be difficult to navigate because countries do not have standardised naming conventions. The countries are not ordered in alphabetical order and there is no local search, though you can use Ctrl-F to find something on the page. Each authorisation is listed with the date of the authorisation and the official CA number, or cooperative approach number. The CA number is a unique identification number that the national authority gets from the CARP. The CA number will continue to be used in Annual Reporting and the BTR spreadsheet.

Authorisation Letters are required to include some information, like the dates and amount of GHG authorised, but they are not required to follow a standardised format. They are also not required to provide detail about where the project is taking place. The government of Zimbabwe, for example, submits letters on official letterhead that include the project name and information about the implementing organisation. The government of Guyana used a voluntary standard template for their Authorisation Letter.

Honduras	Letter of Authorization	26 September 2025	1.0	Honduras_Letter-of-authorization	CA0016
Tanzania	Letter of Authorization	2 October 2025	1.0	Tanzania LOA Signed Tr	
Tunisia	Letter of Authorization	18 September 2025	1.0	authorization of JCM as a cooperative approach	CA0015
Palau	Letter of Authorization	16 September 2025	1.0	Palau_Step 1_Authorization Letter, authorization of JCM_0131	CA0014
Malawi	Letter of Authorization	8 August 2025	1.0	Review of VRS, Authorization letter revision: Clarification 231130(17)	CA0013
Maldives	Letter of Authorization	30 December 2025	1.0	Maldives LOA with JCM_2025	CA0012
Zimbabwe	Letter of Authorization	7 July 2025	1.0	Zimbabwe_credentials-letter-of-authorization	CA0011
	authorization	5 February 2026	1.0	LoA_VCS 2925	CA0009
		15 May 2025	1.0	LoA_VCS 3052	CA0010

It did not include any information about participating entities or geographic scope for the REDD+ project under authorisation. The Government of Thailand attached a full project design document to their Authorisation Letter for a solar project, allowing readers to see geographic location and entities involved.²⁰



ZIMBABWE
MINISTRY OF ENVIRONMENT, CLIMATE AND WILDLIFE
ZIMBABWE CARBON MARKETS AUTHORITY

And WHEREAS the amendment or revocation of any authorisations made by the Government of Zimbabwe under Article 6 shall not affect any authorised mitigation outcomes that have been first transferred, used as ITMOs, subject to a corresponding adjustment, cancelled or retired for any purpose;

And WHEREAS Zimbabwe accounts for authorised mitigation outcomes in the terms of tCO₂e equivalent;

And WHEREAS the activities specified in this statement occur in the Republic of Zimbabwe and generate emissions reductions and removals that would otherwise be accounted for within Zimbabwe's National Greenhouse Gas Inventory;

The Government of Zimbabwe hereby authorises the following program's emissions reductions or removals issued and certified, or to be issued and certified as mitigation outcomes by (Gold Standard) to be transferred internationally and used as Internationally Transferred Mitigation Outcomes (ITMOs) under Article 6 of the Paris Agreement for: (a) both for the achievement of an NDC other than its own and OIMP as per the Article 6 rules subject to the terms and limitations stated on this Letter.

Date of Authorisation:
25/05/2025

Duration of Authorisation:
25/05/2025 – 31/12/2030

Cooperative Approach Name:
CICADA CLEAN COOKING ZIMBABWE

NDC Periods for which ITMOs are authorised for use:
2021-2030 AND 2025-2035

Participating Party:
ZIMBABWE

Authorised Participating Entities:
CICADA CARBON

Total cumulative volume of MOs authorised for use:
2855404

Vintages covered by this authorisation:
2021-2035

Caption: Government of Zimbabwe letter of authorisation CA0011.

WHO IS INVOLVED?

Understanding the different actors involved in a project can help you plan advocacy and know where to prompt for accountability.²¹ The Initial Report that includes your project is most likely to have the most information about the different actors involved. That report will include the description of which government entities are authorising the transfers and the process for that authorisation. It will also include descriptions of the likely projects involved. In some cases, that will include the specific names of the projects and the implementing organisations. In the standard template, the description of the government approval process should be in Section I, and the description of the project actors may be in Section IV or Annex 1.

WHAT METHODOLOGY IS USED TO ESTIMATE THE EMISSION OUTCOMES FOR THIS PROJECT?

The methodology for a carbon project is the technique that is used to estimate how much carbon is removed or reduced by the project. In the VCM and Article 6.4, methodologies allow techniques of carbon estimation to be analysed and used across similar projects.

Governments are required to explain how emissions are being counted in the Initial Report and in the Letters of Authorisation. Often, governments will reference methodologies used by other standard bodies. For example, in authorising a cookstove project, the government of Zimbabwe used the Gold Standard Methodology, Technology and practices to displace decentralised thermal energy consumption, Version 3.1.²²



VOLUNTARY STANDARDIZED TEMPLATE^{1, 2, 3}
AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES FROM A COOPERATIVE APPROACH
(Version 01.0)

PURPOSE

1. This document provides the information outlined in paragraph 6 of decision 2/CMA.6 in relation to the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach as referred to in decision 2/CMA.3, annex, paragraph 16.^{1, 2, 3}

2. This document is:

☒ The authorization referred to in decision 2/CMA.3, annex, paragraph 16; or

☐ An attachment to the authorization referred to in decision 2/CMA.3, annex, paragraph 16.

I. ELEMENTS OF THE AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOME FROM A COOPERATIVE APPROACH

A. ELEMENTS RELATED TO THE AUTHORIZATION PROCESS

Party:	The Co-operative Republic of Guyana
Authorization ID:	01-01-2025
Authorization date: ⁴	22/01/2026
Version:	01.0
Date of last change to the authorization, if applicable:	Click on box to enter a date

Caption: Voluntary Standard Template for Authorisation letter used by Guyana, CA0005.

The Governments of Thailand and Japan have agreed on a methodology under the Joint Crediting Mechanism to measure the impacts of solar power on a factory project. The Letter of Authorisation references the methodology name, which can be researched online to find more detail on how the carbon is counted.²³ You can find more detail about the importance of methodology in Guide 1, or look at the research summaries by the [University of Berkeley Carbon Trading Project](#)²⁴ and the [Carbon Credit Quality Initiative](#).²⁵

B. Application of an approved methodology(ies)

B.1. Selection of methodologies

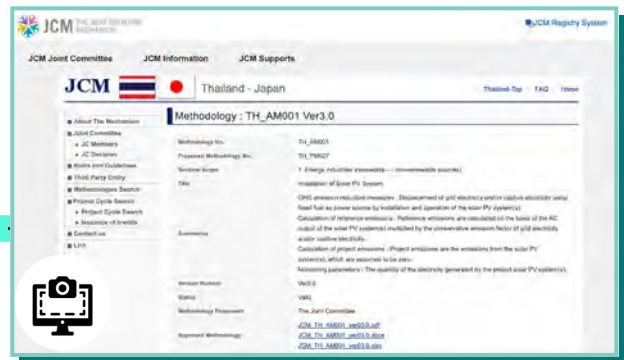
Selected approved methodology No.	TH_AM001
Version number	Ver2.0
Selected approved methodology No.	TH_AM011
Version number	Ver1.0

B.2. Explanation of how the project meets eligibility criteria of the approved methodology

Regarding solar power system (Based on the methodology of "JCM TH_AM001 ver02.0")

Eligibility criteria	Descriptions specified in the methodology	Project information
Criterion 1	The project installs solar PV system(s).	Solar power system is installed in the new factory in Asia Industrial Estate with power generation scale of 899KW.
Criterion 2	The solar PV system is connected to the internal power grid of the project site and/or to the grid for displacing grid electricity and/or captive electricity at the project site.	Solar power system is connected to the internal power grid of the factory to replace the grid power.

A black and white icon of a camera with a circular lens and a small rectangular base, enclosed within a dashed-line square frame.



Caption: Opportunity to find more information about the methodology on the Joint Crediting Mechanism.

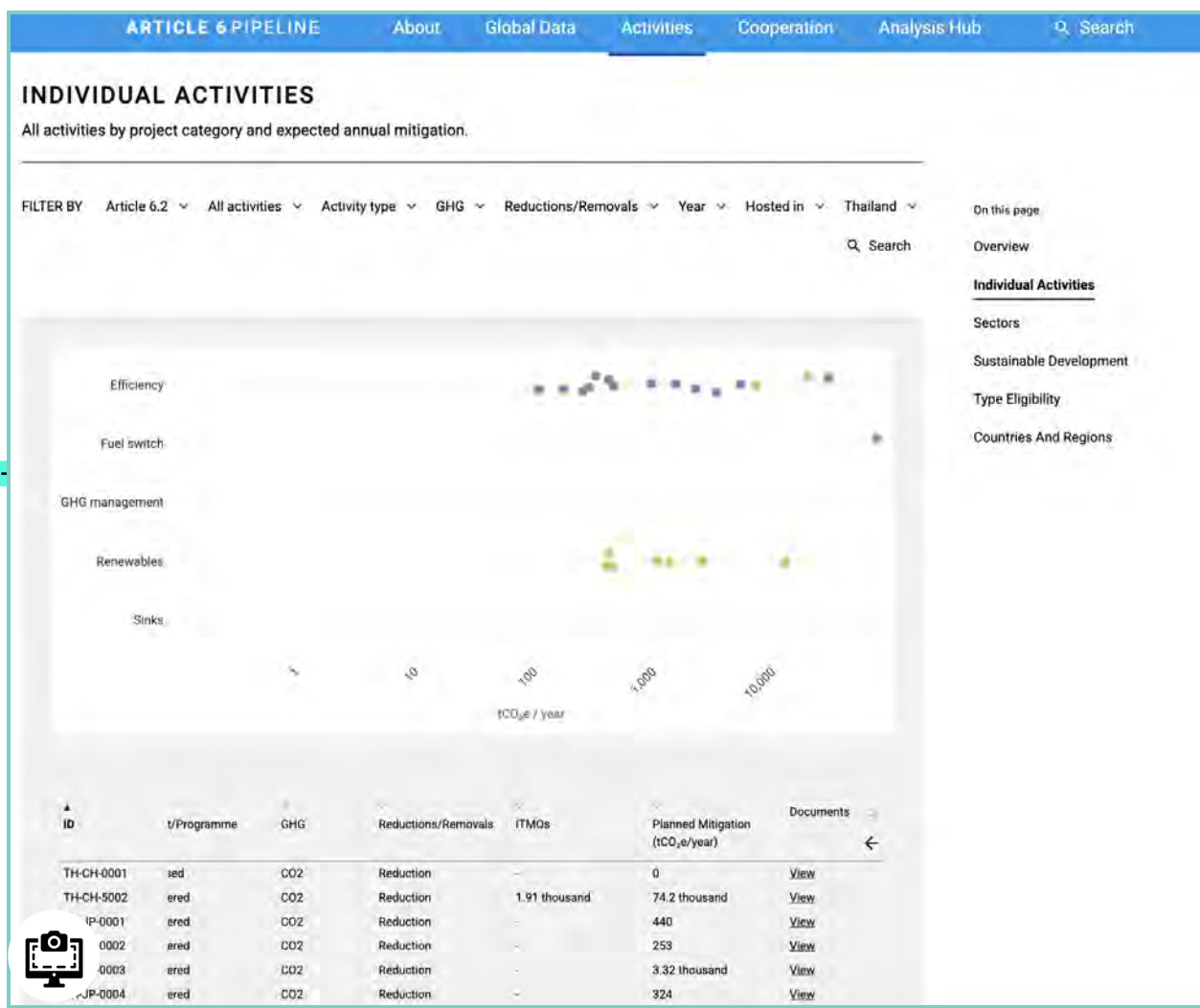
Caption: Information about methodology in Thai Letter of Authorisation.

HOW MANY EMISSION OUTCOMES ARE EXPECTED TO BE INVOLVED?

Understanding how much carbon is involved in a project is critical to understanding the potential climate and financial impacts of the project. Knowing the scale can also help you prioritise across projects. That is, projects that claim greater emission outcomes might be a higher priority for your scrutiny.

The amount of carbon involved in an Article 6.2 transfer is called the **expected emission mitigation outcome**. In the Initial Report, you can see estimations of the expected mitigation outcomes. The Authorisation Letters define the amount of mitigation outcomes the host country agrees to sell internationally. Later, the Regular Information in the annex of the BTR provides an official accounting of the mitigation outcome being applied as a corresponding adjustment. This is when confirmation is provided that the emission outcome from the transfer won't be double-counted with other mitigation activities.²⁶

If you know how to find information about your project - either by the CA number in an Authorisation Letter or in the Annual Report table - you can find the authorised quantity of emissions. Another way to get access to this information is on the UNEP Article 6 pipeline website. If you go to the 'Activities' section and filter by 'host country' and 'Article 6.2' you will see a list of activities and their relative emission impact. You may be able to find links to additional information on each project under the chart, but, at the time of writing, the links do not consistently go to the original project documents.



Caption: Individual Activities page on the UNEP Article 6 Pipeline Website.

WHAT CAN I FIND OUT ABOUT BENEFIT SHARING?

When carbon projects take place on land owned or stewarded by others for generations, the people who have rights to the land often also have the right to share in the project's benefits. Unfortunately, there is no standardised way to find information on benefit-sharing for projects under Article 6.2. The information may be provided in underlying project documents on separate carbon standard registries, but this is not consistently required.

It is not even necessary to disclose the financial arrangements between countries or the price paid for the issued credits. Our investigations have not found any financial disclosure in Article 6 official documents, however by looking into national reports, reporters found that Switzerland is engaging under Article 6 with credit prices around €30 by the end of 2024 and €34 for credits currently in the pipeline.²⁷ Some trying to investigate this information have used Freedom of Information Act petitions in buyer countries to uncover additional information about payments between countries.²⁸

USING FREEDOM OF INFORMATION ACT

In many countries, a Freedom of Information or Access to Information law allows citizens to request information from government entities. Reporters often use these laws to access background information on government activities. Because Article 6.2 is a government activity, it may be possible to use a Freedom of Information Act to request more information about credit payments and potential benefit sharing. The Global Investigative Journalism Network has a guide on how to begin Freedom of Information inquiries, including links to coalitions and portals in many countries.

In Switzerland the NGO Alliance Sud used the Swiss Freedom of Information (FOI) Act to get access to more information about an Article 6 transfer with Ghana. When Initial Reports about the underlying cookstove project in Ghana were published on the Swiss government website, they were heavily redacted with black boxes covering key information. After Alliance Sud obtained the documents through a Freedom of Information request, they were able to investigate questions about the methodology and noticed that the emission reductions were extremely optimistic. The project was so optimistic that it seemed to expect to distribute more cookstoves than there were families in the community. Alliance Sud's FOI request helped advocates better understand a project and what type of information they should expect for other similar projects.²⁹



WORKSHEET: KEY INFORMATION ABOUT A CARBON PROJECT

Name of the project: _____

Starting date: _____

Credit period: _____

Phase of project: _____

Location of project: _____

Amount of carbon likely to be sequestered: _____

Amount of carbon sequestered so far: _____

Sector: _____

Methodology used: _____

Key people/organisations involved in the project:

- Investor _____
- Project Developer _____
- Project Proponent _____
- Implementing organization _____
- Broker _____
- Buyer _____
- Validation and Verification Body _____
- Carbon Standard _____
- Local community _____
- Host government/regulator _____

WHAT ARE THE PATHS FOR ACCOUNTABILITY?

Cooperation agreements under Article 6.2 are left to the discretion of the cooperating countries. There is no overseeing authority in the UNFCCC that ensures accountability. However, because the projects fall within the Paris Agreement, they should comply with the basic human rights and environmental integrity promises of the Paris Agreement.³¹ This section provides some starting points for advocacy within host countries, buyer countries, and other carbon market actors.

HOST COUNTRY

Before engaging in Article 6, a host country must establish a framework for authorising carbon projects and ITMOs. Technically, they do not have to name a Designated National Authority (DNA) under Article 6.2, but many countries are establishing frameworks that work for both 6.2 and 6.4, including the same national authority. In Section C of the Initial Report, countries must explain the arrangement to authorise ITMOs and in Section D they must explain the registry to track ITMOs. Often, this includes describing what government ministries are responsible for approving Article 6.2 projects and how they are given legal authority to do so. This information can be valuable in knowing who to target within a country for accountability and what legislation might be useful in doing so.

Your country's existing legal framework and protections for rightsholders may be useful when applied to this type of project. Existing general rules for international investment or land-based projects may be helpful. Sometimes countries move quickly, citing the urgency of the climate crisis, and sidestep existing protections for rightsholders. Unless they create legislation that creates exceptions for carbon projects, climate by itself should not create an exception to protecting rightsholders.³⁰

In preparing to engage in Article 6, many countries have created new national frameworks for carbon projects.

C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOs TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))
The competent authority in Madagascar for authorizing the use of ITMOs is the National Designated Authority for the Carbon Market, established within the Ministry of the Environment through the Office in charge of Climate Change. The ANDMC was set up by Decree No. 14683/2025 reforming the ANDMC. The ANDMC is structured around three bodies: the Steering Committee, the Technical Committee, and the Secretariat. The ANDMC Steering Committee issues authorizations for the use of ITMOs. The decision is formally adopted by the Coordinator of the Office in charge of Climate Change and/or by the DNA 6.4 in case of impediment or necessity.
D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOs (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))
Madagascar has established an interim tracking registry that aligns with the requirements of article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs. This system will draw upon information provided through independent international carbon crediting registries (including e.g., the Verra VCS Registry, where all ITMOs from this cooperative approach are generated and authorised by Madagascar, are registered) and by project proponents directly. This Article 6 ITMO tracking registry will be expanded throughout 2026 as additional cooperative approaches and ITMOs are authorized.
In the longer term, Madagascar intends to use the international registry to be established and operated by the UNFCCC Secretariat (as referred to in para. 30 of decision 2/cma.3). Madagascar also intends to develop a larger national registry that can house article 6.2 tracking activities, as well as other domestic emission reduction tracking and reporting activities.
E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH ARTICLE 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E), TO BE UPDATED BY PARA. 21(A))
submitted its Third National Communication in 2017. It is in the process of preparing updated national GHG inventory information, and will shortly submit its first BTR.

Caption: In Madagascar's Initial Report, they name an office within the Ministry of the Environment as the Designated National Authority. They explain that the Steering Committee within that office authorises ITMOs.

These frameworks often explain the roles and responsibilities for different government agencies. In some countries, these frameworks also include social and environmental standards for all carbon activity within their country. In Zimbabwe, for example, carbon projects had attracted some negative press attention and questions from civil society. Thanks to this pressure, when a new national framework was drafted, it required benefit sharing with communities and stricter standards for reviewing social and environmental impacts. Namati has created a guide to review national frameworks under their carbon justice principles.³⁴

BUYER COUNTRY

Buyer countries must also outline how they are authorising projects and keeping track of the impacts of these projects. For example, Switzerland's Initial Report names the Federal Office for the Environment (FOEN) within the Federal Department of Environment, Transport, Energy and Communications as the authorising authority. Switzerland's own national rules about investment, human rights, and climate outcomes can then be applied to projects that it authorises. The box on [page 21](#) explains how a civil society group used Freedom of Information disclosures about the Article 6 transfers to ask additional questions about the methodologies used in the project. They also created more national discussion about the extent to which Switzerland should use ITMOs to claim progress for its NDCs.

There is potential for civil society organisations across host and buyer countries to collaborate on bringing attention to concerns about particular activities. For example, Carbon Market Watch organised panel discussions in Bonn with civil society organisations from Thailand and Switzerland to raise questions about the human rights implications of an Article 6.2 project.³²

OTHER CARBON MARKET ACTORS

After years of press coverage of failing projects and human rights abuses, upholding social and environmental integrity has become important across carbon projects. Many leading actors within carbon standards, insurance companies, investors, and project implementers have made the case that for carbon markets to succeed and attract investment, they must be consistently of higher social and environmental integrity. This has led to the creation of cross-industry calls for integrity, such as the ICVCM Core Carbon Principles.³³ Understanding these standards can give you an indication of what carbon market actors consider to be credible safeguards and quality rules, though these may still fall short of delivering what they claim. When considering these standards it is often helpful to research which carbon market actors are defining the rules.

Journalists have also been important actors in creating accountability across carbon markets. In many cases, journalists from different countries have highlighted buyer obligations to rightsholders harmed by projects in host countries. Journalists have also highlighted the lack of environmental integrity in several projects, casting doubt on the climate benefits of carbon projects. In some cases the work of journalists has amplified local community efforts while in other cases, the work of journalists has resulted in lower carbon revenue for communities due to lower prices and paused projects. See the box on page 25 for tips to engage with journalists.

GUIDELINES TO ENGAGE WITH JOURNALISTS

- **Safety** - Before speaking with a journalist consider your own safety. Will you be creating a physical or emotional risk for yourself if your views on this project are known? Journalists tend to prefer to quote people directly because it strengthens their story, but you can ask journalists to speak off the record, or without using your name. Note, however, that you do not have control over what a journalist will print. In places with risky civic space, community members often consider carefully who is most likely to be safe and what information to share directly with a journalist.
- **Research your journalist** - While many journalists strive to report without bias, that is not always the case. Before meeting with someone, it is important to know if they or their media outlet tends to have a view on carbon projects or community rights. You can read some of their recent articles to get a sense of their perspective and the type of coverage you can expect.
- **Limited time and space** - Journalists are very busy. They have a tight word count and clear deadlines. Make sure you are ready to give them key facts quickly and highlight the most important details.
- **Timely** - Journalists need to explain to their editors why it matters to write about this story right now. Something that has been a problem for a while is often hard to cover, but connecting it to other recent news can increase your relevance.
- **Facts** - Good journalists need to look at the evidence to back up what you tell them. Be ready to show them how to find the reports and link to further information.
- **Real stories** - Journalists don't often get the time to meet real people directly impacted by a problem. If you can give them real quotes from people impacted by a carbon project - and their contact information so they can verify these people - it will help them write a better story.
- **Official contacts** - Journalists often have to tell more than one side of a story, if you can give them the contact information of government officials or project developers to hear the 'other side' it will make it easier for the reporter to get this story to print.
- **So what?** The importance of compelling facts might be obvious to you, but journalists need to explain the story to people who don't have the same background. Make it clear to them why this information matters and what's at stake for others who might not be directly involved in the project.
- **Be trustworthy** - Never lie to a journalist because they won't have time for you to earn their trust back. If you don't know the answer to a question, say so. If you can, tell them where to find that information or offer to get back to them.
- **Your ask** - Ethical journalists do not take a political position, but you can still tell them what you wish government officials would do differently. It's even stronger if you can give them quotes from others who also hold your position.

ENDNOTES

- 1 UNEP, Article 6 Pipeline, <https://article6pipeline.unepccc.org/global-data>
- 2 See UNDP, High Integrity Carbon Market Toolkit, Carbon Markets 101: Article 6.2 of the Paris Agreement, Slide 36-80 https://climatepromise.undp.org/sites/default/files/2025-11/UNDP%20HICM%20Toolkit_Module%201-%20Part%203_Nov%202025.pdf
- 3 Cooperative approach is not well defined by the UNFCCC and the cooperative approach number is not assigned until there is an authorisation or initial report. Note also that it is feasible for a country to have a unilateral agreement to sell credits to companies. For example, Guyana has a unilateral agreement for its 'Emissions Reductions from Sustainable Management of Forests'; See Federica Dossi, A tick the box exercise? What the first Article 6.2 review tells us about transparency and accountability, Carbon Market Watch, 2026, available at: <https://carbonmarketwatch.org/publications/a-tick-the-box-exercise-what-the-first-article-6-2-review-tells-us-about-transparency-and-accountability/>
- 4 For information on how standards integrate 6.2 into their process, see e.g., Verra, Article 6 Label Guidance, 2026, available at: <https://verra.org/wp-content/uploads/2026/04/Article-6-Label-Guidance.pdf>; Gold Standard, Article 6.2 Crediting Protocol, 2025, available at: https://goldstandard.cdn.prismic.io/goldstandard/aRRh4LpReVYa4X2_Article6.2CreditingProtocol.pdf
- 5 See UNDP, High Integrity Carbon Market Toolkit, Carbon Markets 101: Article 6.2 of the Paris Agreement, Slide 36-80 https://climatepromise.undp.org/sites/default/files/2025-11/UNDP%20HICM%20Toolkit_Module%201-%20Part%203_Nov%202025.pdf
- 6 Decision 2/CMA.3(Article 6.2 decision from COP26), Annex (Guidance on Cooperative Approaches), paragraph 1
- 7 <https://unfccc.int/process-and-meetings/the-paris-agreement/cooperative-implementation/carp>
- 8 See Federica Dossi, A tick the box exercise? What the first Article 6.2 review tells us about transparency and accountability, Carbon Market Watch, 2026, <https://carbonmarketwatch.org/publications/a-tick-the-box-exercise-what-the-first-article-6-2-review-tells-us-about-transparency-and-accountability/>
- 9 Voluntary template available at: <https://unfccc.int/documents/646071>
- 10 Decision 6/CMA.4, Annex V; Initial Report Template available at: <https://unfccc.int/documents/625926>
- 11 If it's deemed practical, countries can delay publishing information about carbon trades until their next BTR report. This creates a loophole for when to expect reporting. See Federica Dossi, A tick the box exercise? What the first Article 6.2 review tells us about transparency and accountability, Carbon Market Watch, 2026, available at: <https://carbonmarketwatch.org/publications/a-tick-the-box-exercise-what-the-first-article-6-2-review-tells-us-about-transparency-and-accountability/>
- 12 Decision 4/CMA.6, Annex II, Annual Information Template available at: <https://unfccc.int/documents/644483>
- 13 Decision 5/CMA.3, Annex II, Table 4; Regular information template: <https://unfccc.int/node/643747>
- 14 <https://article6pipeline.unepccc.org/>
- 15 <https://unfccc.int/process-and-meetings/the-paris-agreement/cooperative-implementation/carp>

- 16 Designated National Authority is an official requirement for Article 6.4.
- 17 See e.g. CIEL, Integrating Human Rights in Nationally Determined Contributions: A Toolkit for Practitioners (November 2022) <https://www.ciel.org/wp-content/uploads/2025/03/NDC-Toolkit-Feb-2025-EN.pdf>; CLARA, The CLARA Guide to : Nationally Determined Contributions; <https://peoplesndc.org/>
- 18 <https://climateactiontracker.org/countries/>;
- 19 https://www.climatewatchdata.org/ndcs-explore?category=mitigation&indicator=method_imm
- 20 See Government of Thailand, Authorization, CA0007, No. 0804-12323 date 10_Oct_2025(1), <https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202511171412---LoA%20of%20TH022%200804-13020%20signed%2028Oct2025.pdf>
- 21 For more information on how to do a power map of different actors see Namati et al., How National Legislation Can Advance Carbon Justice, p 50-55.
- 22 Government of Zimbabwe, Letter of Authorization, August 8, 2025, available at: [https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202508081021---CICADA%20Clean%20Cooking%20LOA%20\(3\).pdf](https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202508081021---CICADA%20Clean%20Cooking%20LOA%20(3).pdf)
- 23 Government of Thailand, Letter of Authorization, 15 November 2025, available at: <https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202511171412---LoA%20of%20TH022%200804-13020%20signed%2028Oct2025.pdf>
- 24 <https://gspp.berkeley.edu/berkeley-carbon-trading-project/repository-of-articles>
- 25 https://www.carboncreditquality.org/resources_factsheets.html
- 26 **Information about corresponding adjustments may also be available in Annual Reports.**
- 27 See Roy Manuell, Swiss entity estimates 20 mln ITMOs from current Article 6 carbon pipeline, paying nearly \$40/t, Carbon Pulse June 2025, available at: <https://carbon-pulse.com/410505/>; The underlying report is available here: Klik, Annual Report 2024: Time is running out, http://a.storyblok.com/f/246794/x/5c88f24a1f/jahresbericht_2024_en.pdf
- 28 See GJIN's Global Guide to Freedom of Information (2019). <https://gijn.org/resource/gijns-global-guide-to-freedom-of-information/>
- 29 Delia Berner, Switzerland in the dense fog of carbon offsetting (2024) <https://www.alliancesud.ch/en/schweizer-CO2-Kompensation-in-Ghana>; Interview with Delia Berner, 2026.
- 30 See Grace Brennan and Esther Akwii, Incorporating climate considerations into investment assessment processes (2025) <https://www.iied.org/22622g>
- 31 For more information on the Human Rights obligations that exist under the Paris Agreement, see CIEL, Rights, Carbon, Caution: Upholding Human Rights under Article 6 of the Paris Agreement (Feb 2021) <https://www.ciel.org/wp-content/uploads/2021/02/Rights-Carbon-Caution.pdf>
- 32 Carbon Market Watch, The first cooperative approaches under Article 6.2: A civil society review, 2025, <https://carbonmarketwatch.org/events/the-first-cooperative-approaches-under-article-6-2-a-civil-society-review/>
- 33 <https://icvcm.org/core-carbon-principles/>
- 34 Namati, How National Legislation Can Advance Carbon Justice: A Policy Toolkit (2024), Available at: <https://grassrootsjusticenetwork.org/wp-content/uploads/2024/11/GJN-Report-CarbonMarketToolkit-FINAL-singles-COMPRESSED.pdf>



CARBON MARKET WATCH

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