

FORMAL STAKEHOLDER COMMUNICATION TO THE ARTICLE 6.4 SUPERVISORY BODY

Request for Supervisory Consideration of PoA 10471

Environmental Integrity, Sustainable Development, Monitoring and Verification, and Material Changes in Implementation Circumstances

Submitted by: Global Forest Coalition, Myanmar Policy Institute, Plan 1.5, and Biofuelwatch

Date: 28 September, 2026

Subject: PoA 10471 – The Project of CCC Programme of Activities for Distribution of Improved Cookstoves in Developing South and Southeast Asia Countries (Myanmar)

I. INTRODUCTION AND REQUEST

Global Forest Coalition (GFC), together with the undersigned supporting organisations, respectfully submits this communication to the Article 6.4 Supervisory Body (Supervisory Body) concerning Programme of Activities 10471 (PoA 10471 or the Project), the Myanmar improved cookstove project that became the first activity to receive issuance of emission reductions under the Paris Agreement Crediting Mechanism (PACM or the Article 6.4 mechanism).

This communication is submitted pursuant to the Supervisory Body's current call for inputs on issues outlined in the annotated agenda for the 23rd meeting of the Supervisory Body (SBM 023).¹

The submitters respectfully request that the Supervisory Body:

1. formally consider this communication and the accompanying evidence;
2. refer the communication for consideration by the Supervisory Body itself during SBM 023, rather than treating it solely as correspondence to be answered administratively;
3. immediately suspend any further issuance, transfer, or use of credits already associated with PoA 10471;

¹ UNFCCC, Procedure: In accordance with the rules of procedure of the Supervisory Body for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (Annex II to decision 7/CMA.4, paragraph 52), the Supervisory Body shall receive public comments including from stakeholders, on meeting documentation up to one week prior to the meeting, unless otherwise decided by the Chair.

4. undertake and make publicly available, or commission through the appropriate mechanism, an independent and sufficiently comprehensive assessment of PoA 10471, including the matters identified below;
5. examine whether the environmental integrity of the emission reductions issued to PoA 10471 is adequately supported by the methodology, monitoring data, validation and verification record, in light of subsequent independent technical analysis;
6. examine whether the material changes in Myanmar's political, administrative and security circumstances following February 2021 were adequately considered during transition, monitoring, verification and issuance;
7. examine the operation of the project's sustainable-development, environmental and social safeguard and stakeholder-participation arrangements in the circumstances prevailing during implementation;
8. examine the exceptional remote-verification arrangements authorised for PoA 10471 and whether the evidence available to the verifier was sufficient to support the conclusions reached;
9. examine the implications of implementation through Myanmar government institutions operating under military control for the sustainable-development, stakeholder-participation and integrity requirements of the mechanism;
10. consider whether any additional assessment, corrective action, review, clarification, suspension, deferral or other measure available under the Article 6.4 framework is warranted in relation to PoA 10471; and
11. pending determination of the appropriate institutional response, consider whether any available measure should be taken to prevent further issuance or other consequential treatment of emission reductions associated with PoA 10471 where such measures fall within the Supervisory Body's powers.

The submitters further request that the communication be made publicly available in accordance with the applicable stakeholder-communication procedure and that the Supervisory Body provide a substantive written response explaining how the matters raised have been considered and, insofar as possible, what action will be taken and in what timeframe.

This communication does **not** ask the Supervisory Body to make findings concerning criminal responsibility, international humanitarian law violations, the legal status or recognition of Myanmar's government, sanctions compliance, or other matters outside its mandate.

The submitters respectfully consider that the evidence and information set out in this communication raise material and interconnected questions concerning the environmental integrity, monitoring, verification, sustainable-development safeguards and implementation of PoA 10471. In light of the nature and

significance of these matters, and the fact that PoA 10471 constitutes the first activity to receive issuance under the Article 6.4 mechanism, the submitters respectfully request that the Supervisory Body exercise its supervisory functions to consider these questions and determine whether further review, corrective measures or other appropriate action is warranted.

II. PROCEDURAL BASIS

The Supervisory Body was established by the CMA to supervise the mechanism established under Article 6, paragraph 4, of the Paris Agreement.² The CMA subsequently adopted the Rules of Procedure governing the Supervisory Body.³

The Article 6.4 regulatory framework is not confined to the initial registration of individual activities. It establishes an ongoing regulatory system comprising standards, methodologies, activity-cycle procedures, validation and verification requirements, transition procedures, stakeholder engagement and other mechanisms through which the Supervisory Body supervises the operation of the mechanism.⁴

This submission is a formal stakeholder communication concerning matters that, in the submitters' view, fall squarely within the subject matter of the Article 6.4 regulatory framework.

The submitters recognise that the current framework does not establish an express general procedure entitled "post-issuance supervisory review" under which any stakeholder may automatically reopen an issuance decision.

Accordingly, this communication does not assert that the Supervisory Body is legally required to reopen the issuance decision or that a particular remedial outcome is predetermined.

Instead, the submitters respectfully invite the Supervisory Body to exercise its existing supervisory functions and to determine, within its institutional discretion and available powers, what procedural response is appropriate to the exceptional combination of issues presented by PoA 10471.

² Decision 3/CMA.3, *Rules, Modalities and Procedures for the Mechanism Established by Article 6, Paragraph 4, of the Paris Agreement*, Annex. The UNFCCC identifies the Supervisory Body as the body established to supervise the Article 6.4 mechanism.

³ Decision 7/CMA.4, Annex II, *Rules of Procedure of the Article 6.4 mechanism Supervisory Body*. The current UNFCCC rules-and-regulations page identifies these Rules of Procedure as the applicable governing instrument.

⁴ See generally the current Article 6.4 Rules and Regulations framework, including the Activity Cycle Procedure, Activity Standards, Validation and Verification Standards and transition procedures.

III. THE ACTIVITY AND ITS INSTITUTIONAL SIGNIFICANCE

PoA 10471 is an improved cookstove Programme of Activities originally registered under the Clean Development Mechanism (CDM) and subsequently transitioned into the Article 6.4 mechanism.

The official UNFCCC record identifies Myanmar as the host Party, Climate Change Center (recently renamed Climate Change Foundation) as the coordinating/managing entity and AMS-II.G as the methodology applied for transition. The Article 6.4 record records registration on 10 April 2025.⁵

The project subsequently became one of the first two activities to receive issuance under the new Article 6.4 mechanism. UN Climate Change announced the first-ever issuance on 26 February 2026, describing the activity as a clean-cooking project in Myanmar “which distributes efficient cookstoves that reduce harmful household air pollution and lessen pressure on local forests.”⁶

The significance of PoA 10471 therefore extends beyond the project itself.

The first issuance constitutes an important practical test of whether the newly operationalised mechanism can maintain the environmental integrity, transparency, safeguards and confidence that its regulatory architecture is intended to provide.

The submitters do not suggest that the first activity is subject to different legal standards from subsequent activities.

Rather, the fact that it is the first issuance makes the manner in which credible questions concerning its integrity are addressed particularly important to confidence in the mechanism.

IV. MATERIAL CHANGE IN IMPLEMENTATION CIRCUMSTANCES

A. The February 2021 attempted military coup

On 1 February 2021, the Myanmar military attempted to seize power following the arrest of elected government officials, triggering mass resistance and a civil war.

⁵ UNFCCC, PoA 10471 activity record. The current record identifies Myanmar as host Party, Climate Change Center as coordinating/managing entity, AMS-II.G version 9 as the methodology and records registration under Article 6.4 on 10 April 2025.

⁶ UN Climate Change, “UN carbon market approves first-ever issuance of credits under the Paris Agreement”, 26 February 2026. The UNFCCC identifies the first approved activity as a clean-cooking project in Myanmar and records the first issuance under the Paris Agreement carbon market.

Although PoA 10471 was originally designed and registered before the February 2021 attempted military coup, the project nevertheless continued operating thereafter.

The monitoring period ultimately forming the basis for the first Article 6.4 issuance ran from 1 January 2021 to 31 May 2022, thereby encompassing the period immediately before and after the military attempted coup. The project's broader crediting period extended beyond that monitoring period.⁷

The implications of the changed circumstances are particularly significant because the first six CPAs of PoA 10471 were implemented in 27 townships across Sagaing, Magway and Mandalay Regions in Myanmar's central Dry Zone. These areas were among those severely affected by armed conflict following the February 2021 attempted coup.⁸

During the monitoring period, analysis of conflict data identified 1,153 acts of political violence involving armed groups across the 27 townships covered by the first six CPAs, including 298 incidents involving violence by the military against civilians. The same analysis records artillery and missile attacks and air or drone strikes in the implementation area.⁹

The available evidence also documents specific incidents in project implementation areas during the monitoring period, including military raids, the burning of homes and public buildings, and the forced displacement of thousands of residents.¹⁰

These circumstances are relevant to the operation of the project's monitoring, stakeholder-engagement and sustainable-development arrangements. They also provide important context for the exceptional remote-verification arrangements (discussed in more detail in Section VI) subsequently used to verify the monitoring period. The submitters therefore consider it important that the Supervisory Body assess how the security conditions prevailing in the implementation areas affected the collection and verification of monitoring data, the ability of affected communities to participate safely and freely, and the implementation of the project's sustainable-development safeguards.

⁷ UNFCCC issuance documentation for PoA 10471 identifies the relevant monitoring period as 1 January 2021–31 May 2022 and records approved issuance requests for the relevant CPAs.

⁸ Global Forest Coalition, Myanmar Policy Institute, Plan 1.5, Biofuelwatch and Gibson Climate Justice Lab, *Carbon Credits Under Fire: Myanmar, Crimes Against Humanity, and the Crisis of Credibility Facing the UN's "High-Integrity" Carbon Markets* (June 2026), pp. 6–7. The report identifies the first six implementation sites of PoA 10471 as covering 27 townships in Sagaing, Magway and Mandalay Regions in Myanmar's central Dry Zone and documents the severe conflict affecting these areas following the February 2021 military coup.

⁹ *Ibid.*, p. 6. The report draws on Armed Conflict Location & Event Data (ACLED) data to document 1,153 acts of political violence involving armed groups across the 27 Dry Zone townships during the 1 January 2021–31 May 2022 monitoring period, including 298 incidents perpetrated by the military against civilians, as well as artillery, missile, air and drone strikes.

¹⁰ Global Forest Coalition et al., *Carbon Credits Under Fire* (June 2026), p. 7. The report documents, among other incidents, the 12 April 2021 military raid on three villages in Taungdwingyi Township, Magway Region, during which approximately 1,000 homes were raided, one was burned and more than 3,000 residents were forced to flee; the 7 June 2021 burning of a school in Zee Taw Sanpya village, Yesagyo Township; and the 14 May 2022 burning of a school in Chaung U village, Pale Township, Sagaing Region.

The significance of these events for present purposes lies in their potential implications for implementation, monitoring, verification and the operation of the sustainable-development safeguards.

That change is directly relevant to questions concerning:

- implementation arrangements;
- stakeholder participation;
- access to project sites;
- monitoring;
- verification;
- sustainable-development safeguards;
- relationships with government institutions; and
- the reliability and completeness of evidence available to the regulatory process.

Furthermore, the submitters have not identified any discussion at all in the monitoring reports of the substantial deterioration in the security and political circumstances affecting the project implementation areas following February 2021.

The Supervisory Body is therefore requested to determine whether, and if so how, those changed circumstances were considered in the monitoring, verification and transition processes.

B. Continued implementation through government institutions under military control

The Programme Design Document identifies the Dry Zone Greening Department (DZGD) and other government authorities in connection with implementation and data collection. It also provides that data collection and management would take place through government authorities and the coordinating/managing entity.¹¹

The GFC and partner report subsequently documented that DZGD operated under the Ministry of Natural Resources and Environmental Conservation (MONREC), which came under the control of the military authorities following the February 2021 coup.¹²

The report further documents continued involvement of government institutions under the control of the military junta in implementation following the coup.

The submitters do not seek findings concerning the legal status of the authorities involved or questions of international humanitarian law. Their concern is the effect of the changed institutional environment on the implementation of PoA 10471 and on the

¹¹ PoA Design Document, v.06.13, pp. 11–12 and 28. The project documentation identifies local stakeholder consultation arrangements and provides that data survey, collection and management would occur at village, township and CPA-region level through government authorities and the CME.

¹² Global Forest Coalition et al., *Carbon Credits Under Fire* (2026), p. 4. The report identifies DZGD as a local implementation partner in the central Dry Zone and describes its relationship to MONREC and the changed institutional context following the military coup.

operation of the Article 6.4 requirements governing sustainable development, stakeholder participation, monitoring and verification.

The publicly available record does not, in the submitters' assessment, adequately explain how these matters were addressed following the February 2021 change in circumstances. The submitters therefore request that the Supervisory Body review the relevant record and determine whether further assessment is warranted.

V. ENVIRONMENTAL INTEGRITY

A. The regulatory importance of accurate emission reductions

The Article 6.4 mechanism is designed to generate real, measurable and verified mitigation outcomes and to contribute to sustainable development.¹³

The regulatory framework assigns significant responsibilities to activity participants and Designated Operational Entities (DOEs) concerning the application of methodologies, monitoring, validation and verification.

The current Article 6.4 validation and verification standard requires DOEs to determine whether activities meet applicable Article 6.4 rules and requirements, assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of information supplied by activity participants, determine whether information is reliable and credible, and base findings and conclusions on objective evidence.¹⁴

These requirements are particularly relevant where subsequent evidence raises material questions about the accuracy of the emission reductions issued.

B. Independent technical evidence concerning PoA 10471

Carbon Market Watch (CMW) conducted a detailed analysis of PoA 10471 in 2026 following the first issuance.

CMW concluded that the project is likely to be substantially over-credited, by approximately a factor of seven across the monitoring period authorised for transition. CMW's analysis concludes that although there was an approximately 40 per cent reduction in the number of credits eligible for issuance following transition from the

¹³ Paris Agreement, Art. 6(4); Decision 3/CMA.3.

¹⁴ A6.4-STAN-AC-005, *Standard: Article 6.4 validation and verification standard for programmes of activities (v.03.0)*, including provisions requiring DOEs to assess the accuracy, conservativeness, relevance, completeness, consistency and transparency of information; determine whether information is reliable and credible; and base findings on objective evidence.

CDM, substantial over-crediting remains because of numerous assumptions embedded in the methodology and project calculations.¹⁵

CMW identifies, among other issues:

- the absence of an adequate accounting for “stacking”, namely the continued use of other stoves by households alongside the project stove;
- assumptions concerning baseline fuel consumption;
- adoption and usage rates;
- conversion factors;
- and other methodological assumptions relevant to cookstove emission-reduction calculations.¹⁶

These conclusions are not presented here as established facts.

They are independent technical findings that raise a serious and specific question concerning whether the first Article 6.4 issuance accurately represents the mitigation outcome achieved.

C. The issue is not confined to a disagreement with CMW

The submitters recognise that the project was previously validated and verified and that the relevant monitoring data were accepted through the applicable regulatory processes.

The verification record expressly concludes that the reported emission reductions were fairly stated and that the project complied with applicable CDM rules and the applied methodology.¹⁷

The existence of that prior verification is important and should not be disregarded. However, it does not eliminate the significance of subsequently available independent technical evidence.

The Carbon Market Watch analysis identifies a number of substantive concerns regarding the methodology and assumptions underlying the calculation of emission reductions from PoA 10471. The submitters consider that these concerns, together with the supporting evidence discussed below, warrant consideration by the Supervisory Body as to whether the environmental integrity of the first Article 6.4 issuance has been sufficiently established and whether an independent technical assessment is warranted.

However, it should also be noted that the peer-reviewed and highly-regarded methodology used by CMW in their independent assessment does not and cannot

¹⁵ Carbon Market Watch, *Out of the Frying Pan into the Cookstove: Too Many Carbon Credits Enter UN Carbon Market* (9 June 2026). CMW estimates that PoA 10471 is likely to be over-credited by approximately a factor of seven across the monitoring period authorised for transition.

¹⁶ Ibid. CMW identifies stacking, baseline fuel use, adoption and usage rates, conversion factors and other variables as material to the remaining over-crediting risk.

¹⁷ Earthood Services Private Limited, Verification Report for PoA 10471, monitoring period 1 January 2021–31 May 2022, Verification Opinion. The report states that the emission reductions were fairly stated and that the relevant CPAs complied with applicable CDM requirements and the applied methodology.

account for factors outside of the parameters measured for the purpose of emissions calculations.

Conflict, political unrest and gender based violence, amongst many other external factors influencing the project's implementation, are not accounted for in the CMW assessment. The assessment assumes implementation under ideal conditions that were simply not present and could not be guaranteed at any stage of the project's implementation.

Although the CMW assessment is extremely useful in terms of highlighting the extent of over-crediting in this case, simply refining the methodology used to calculate emissions reductions in cookstove projects to reflect more realistic values would not be sufficient to guarantee integrity. Even if the project's calculated emissions reductions were reduced by a factor of seven, it still could not be assumed that this would be an accurate representation of reality, or a morally justifiable climate action, considering all of the other factors outlined in this submission.

VI. MONITORING AND VERIFICATION UNDER EXCEPTIONAL CONDITIONS

A. Monitoring arrangements

The project's Design Document provides that monitoring data would be collected through project centres at village, township and CPA-region level, including through government authorities and the coordinating/managing entity.¹⁸

It further provides that surveys would be conducted using sampling procedures designed to achieve specified confidence and precision levels and that data collection would be undertaken by project survey teams.¹⁹

The monitoring reports indicate that household surveys remained an important source of data for the relevant monitoring period.

The submitters do not presently allege that the sampling methodology necessarily failed to comply with the applicable requirements.

Indeed, information subsequently obtained by the submitters indicates that the sampling strategy may have complied formally with the applicable methodological requirements.

The concern is therefore more specific. It concerns what evidence was actually collected, by whom, where, and under what conditions, and how the reliability of that evidence was established in the circumstances prevailing after February 2021.

¹⁸ PoA Design Document, v.06.13, p. 28.

¹⁹ Ibid. The Design Document describes the required confidence/precision parameters, random sampling and survey procedures.

B. Exceptional remote verification

The verification record provides unusually clear evidence concerning the constraints under which verification was undertaken.

Earthood Services Private Limited carried out the verification process. Its verification report records that security conditions prevented the verification team from conducting the ordinary physical inspection of monitored households. Instead, the verification team adopted an alternative approach involving video interviews conducted through Zoom with just 22 end-users, from the CME's Yangon office.²⁰

The report records that the CDM Executive Board subsequently granted an exceptional exemption permitting remote inspection for the monitoring period in light of the situation in the host country.²¹

The report also records interviews with selected end-users and CME representatives concerning sampling surveys, implementation, sales records, databases, monitoring reports, sampling methodology and emission-reduction calculations.²²

The submitters do not contend that the use of an approved remote-verification procedure was itself unlawful or automatically invalid.

To the contrary, the fact that the exceptional arrangement was formally authorised is an important part of the record.

The question is what the exceptional circumstances mean for the **evidentiary weight and scope of the verification process**, particularly when combined with subsequent independent technical questions concerning the underlying calculations and with the broader security and governance circumstances in which the monitoring data were collected.

C. Questions requiring supervisory clarification

The circumstances described above give rise to several questions.

Among them:

1. What proportion of the monitoring evidence underlying the issuance was generated through household surveys?
2. How many households were actually surveyed during the relevant monitoring period? How is a household defined by the project?
3. Where were those households located?

²⁰ Earthood Verification Report, p. 9. The report states that security restrictions prevented the verification team from travelling to the monitored households and that video interviews through Zoom were conducted instead.

²¹ Ibid. The report records that the CDM Executive Board granted the DOE an exceptional exemption to conduct remote inspection for the monitoring period.

²² Ibid, pp. 9–10. The report records interviews with CME representatives and selected end-users concerning sampling surveys, implementation, sales records, databases, monitoring methodology and emission-reduction calculations.

4. How were interviewees selected and contacted, and was gender considered in the selection process?
5. Was the coordinating/managing entity (CME) or any government institution involved in selecting respondents or facilitating interviews?
6. Which entities or individuals conducted the surveys in each CPA?
7. What quality-control procedures were applied to the survey data?
8. What independent evidence was available to the verifier to corroborate the survey responses?
9. Did the verifier document displacement, household attrition or non-response rates, and how were these addressed?
10. What limitations did the inability to undertake physical inspections impose on the verification process?
11. How were those limitations reflected in the verifier's assessment of the reliability and credibility of the evidence?
12. To what extent did the Supervisory Body consider those limitations when authorising or accepting the exceptional verification arrangements? These questions do not assume that the answers will demonstrate non-compliance.

They identify matters that, in the submitters' view, cannot responsibly be resolved without examining the underlying record.

VII. SUSTAINABLE DEVELOPMENT AND SAFEGUARDS

A. The Article 6.4 safeguard framework

Sustainable development is expressly incorporated into Article 6.4 of the Paris Agreement. The Supervisory Body has subsequently adopted a Sustainable Development Tool and related standards governing the consideration of sustainable-development, environmental and social matters in Article 6.4 activities.²³

The Sustainable Development Tool is implemented within the broader Article 6.4 activity-cycle framework rather than operating as an isolated instrument.²⁴

²³ Article 6.4 Sustainable Development Tool, v.01.1, adopted by the Supervisory Body at SBM014.

²⁴ UNFCCC, 2026 Call for Input on the Draft Article 6.4 Sustainable Development Tool. The Supervisory Body expressly states that the SD Tool is implemented within the broader Article 6.4 activity-cycle procedure and should not be considered a standalone document.

The submitters recognise that the applicable safeguard requirements have evolved over time. This communication does not argue that later standards should automatically be applied retrospectively to PoA 10471.

Rather, the current evolution of the safeguard framework is relevant because it demonstrates that the Supervisory Body itself continues to identify and address questions concerning the adequacy and operation of the mechanism's sustainable-development safeguards.

B. The Myanmar context

The evidence concerning PoA 10471 raises questions concerning whether the safeguard framework operated effectively under the conditions prevailing after February 2021.

The project documentation contemplated local stakeholder consultation involving local stakeholders, government representatives and others, with notification through public invitations, village announcements and personal contacts.²⁵

The project also contemplated data collection and implementation through government authorities.

Following the military coup, however, the institutional environment in which those arrangements operated changed fundamentally.

The submitters therefore respectfully request that the Supervisory Body determine:

- how stakeholder engagement was conducted after February 2021;
- whether affected communities could participate freely and safely;
- how the security situation affected stakeholder consultation;
- whether the project continued to operate through government bodies under military control;
- whether the changed circumstances affected the project's sustainable-development assessment;
- and whether those matters were considered during transition and issuance.

Again, the submitters do not ask the Supervisory Body to adjudicate alleged international humanitarian law violations. The relevant question is whether the Article 6.4 safeguard framework operated effectively in the circumstances actually prevailing on the ground.

²⁵ PoA Design Document, v.06.13, pp. 11–12. The document describes local stakeholder consultation arrangements, including notification through public invitation letters, village announcements and personal contacts.

C. The Supervisory Body's own review of the sustainable development tool

This submission is being made at a particularly relevant moment in the development of the Article 6.4 safeguard framework. The Supervisory Body has undertaken a revision of the Sustainable Development Tool and, following its 21st meeting, requested an additional call for public input on the revised draft.²⁶

The current UNFCCC consultation materials expressly state that the SD Tool should be considered within the broader Article 6.4 activity-cycle procedure and is not intended to operate as a standalone document.²⁷

The submitters do not rely on this ongoing review to establish that PoA 10471 was non-compliant with the rules applicable at the time of its transition or issuance. Instead, the review reinforces the importance of the questions raised here.

Where the Supervisory Body is actively examining how the safeguard framework should operate, it is particularly important to understand how it functioned in the exceptional circumstances of the first Article 6.4 issuance.

The submitters therefore request that the Supervisory Body consider whether the experience of PoA 10471 should inform its assessment of the operation and adequacy of the safeguard framework.

VIII. IMPLEMENTATION THROUGH INSTITUTIONS UNDER MILITARY CONTROL

The submitters recognise that the Article 6.4 mechanism is not a sanctions regime and that the Supervisory Body is not a body responsible for determining the legality of governments.

That is not the basis of this submission. The concern is instead one of **regulatory integrity and implementation conditions**.

The project documents contemplated cooperation with Myanmar government institutions and data collection through government authorities.²⁸

²⁶ UNFCCC, *Call for input 2026 – Draft Article 6.4 sustainable development tool*. The page records that, at its 21st meeting, the Supervisory Body requested an additional call for input to support broader stakeholder participation, with submissions accepted from 30 June to 28 July 2026.

²⁷ Ibid.

²⁸ PoA Design Document, v.06.13, including provisions concerning government authorities' roles in implementation and data collection.

The GFC and partner investigation documents that relevant government institutions subsequently operated under military control following the February 2021 coup.²⁹

This raises a straightforward supervisory question:

What assessment, if any, was made of the implications of this changed institutional environment for the implementation, monitoring, stakeholder participation and sustainable-development safeguards of PoA 10471 before transition and issuance?

The submitters respectfully request that the Supervisory Body obtain and disclose, to the extent appropriate:

- the relevant transition assessment;
- communications concerning the changed implementation circumstances;
- any assessment of the continued suitability of government implementation partners;
- any consideration of stakeholder-access or safety concerns;
- and any consideration of the implications for sustainable-development safeguards.

IX. IMPLICATIONS OF THE UNFCCC GENDER ACTION PLAN (GAP)

PoA 10471 raises serious concerns when assessed against the gender-responsive approach established through the UNFCCC GAP. The current Belém GAP requires UNFCCC constituted bodies to strengthen gender mainstreaming, integrate gender perspectives into their work, ensure access to gender expertise, and advance gender-responsive approaches to climate finance. In particular, activities C.1–C.3 call for systematic integration of gender considerations into the work of constituted bodies, while D.4 addresses methods for improving the gender-responsiveness of climate finance.³⁰

PoA 10471 falls substantially short of these principles. The project is explicitly justified in part on claimed benefits for women and girls, including reduced fuelwood collection and improved indoor air quality. Yet the project cannot substantiate these claimed gender-related benefits as it did not monitor indoor air quality and, by not monitoring or measuring stove stacking or fuel use, it also cannot be assumed that it reduced the burden of fuelwood collection.

²⁹ Global Forest Coalition et al., *Carbon Credits Under Fire* (2026), pp. 4–5.

³⁰ Report of the Conference of the Parties on its thirtieth session, held in Belém from 10 to 22 November 2025, 7/CP.30 Belém gender action plan

Moreover, of 231 households surveyed as part of the monitoring period in question, 80% of recorded heads of household participating in the survey were men. The lack of women's participation in the verification process is even more stark: of 22 online interviews conducted remotely, only two were with women. This raises questions about whether women—despite carrying disproportionate responsibility for cooking and fuelwood collection—had meaningful influence over household decisions concerning stove use, and whether male heads of household would have been able to accurately report how stoves were being used.

More fundamentally, PoA 1047 has resulted in a gendered distribution of costs and benefits. While women's unpaid domestic labour is integral to the project's claimed emissions reductions, they do not receive a direct share of the resulting financial benefits. The project consequently treats women as beneficiaries rather than as rights-holders and decision-makers. This is particularly concerning in a context in which women and girls in project implementation areas have experienced disproportionate impacts from conflict-related sexual and gender-based violence, displacement and food insecurity.

This submission does not contend that the Belém GAP operates retrospectively to impose requirements upon PoA 10471 that were not applicable when the project was originally designed or validated. Rather, the relevant question is whether the Supervisory Body, in exercising its present functions under the Paris Agreement Crediting Mechanism, is required to integrate the gender considerations that now form part of the UNFCCC's institutional mandate.

Accordingly, the continued transition, monitoring, verification and issuance of credits from PoA 10471 should not be treated as insulated from GAP commitments. At a minimum, the Supervisory Body should examine whether the project's gender-related claims, participation arrangements, safeguards, monitoring and distribution of benefits are adequately supported, and whether continued issuance is consistent with the gender-responsive implementation of the Paris Agreement.

X. THE CUMULATIVE SIGNIFICANCE OF THE ISSUES

The submitters emphasise that this request does not depend upon proving any single allegation. The significance of PoA 10471 arises from the **cumulative interaction of several independently identifiable issues**.

First, credible independent technical analysis raises substantial questions concerning whether the emission reductions issued accurately represent the mitigation outcome achieved.³¹

³¹ Carbon Market Watch, 2026 analysis of PoA 10471.

Second, the monitoring and verification process operated under exceptional security conditions, with the verifier unable to conduct ordinary physical inspections and instead relying on remote interviews authorised as an exceptional measure.³²

Third, monitoring and implementation continued in a fundamentally altered political and institutional environment following the February 2021 military coup.³³

Fourth, the project's implementation arrangements involved government institutions whose operating environment subsequently changed materially.

Fifth, questions arise concerning stakeholder participation and the operation of sustainable-development safeguards under those changed circumstances.

Sixth, consideration needs to be given to the application of the Gender Action Plan throughout UNFCCC activities.

Seventh, these questions concern the first issuance under a newly established international carbon-crediting mechanism.

None of these facts, individually, necessarily establishes non-compliance.

Together, however, they create a sufficiently serious and coherent set of questions. The submitters therefore consider that the prior validation and verification of the activity should not, in themselves, preclude consideration of subsequently available evidence and questions concerning the environmental integrity and operation of the applicable safeguards.

XI. REQUEST FOR INTERIM MEASURES OR OTHER PROTECTIVE ACTION

The submitters recognise that the authority review undertaken in preparation for this communication has not identified an express Article 6.4 provision establishing a general post-issuance suspension procedure applicable to circumstances of this kind.

We therefore do not assert that the Supervisory Body is legally required to suspend already-issued units. Nevertheless, the combination of the issues described above raises questions concerning whether additional action is necessary to protect the integrity and credibility of the mechanism while those questions are considered.

The submitters therefore respectfully request that the Supervisory Body:

1. consider immediately suspending any further issuance, transfer, or use of credits already associated with PoA 10471

³² Earthood Verification Report, p. 9.

³³ Global Forest Coalition et al., *Carbon Credits Under Fire* (2026), and the PoA administrative record.

2. consider whether any further issuance associated with PoA 10471 remains pending and, if so, whether such issuance should be deferred pending consideration of the issues raised here;
3. consider whether any available registry, issuance or other supervisory measure should be used to prevent further consequential treatment of emission reductions associated with PoA 10471 pending determination of the appropriate institutional response;
4. consider whether an independent technical assessment should be commissioned before any further issuance or other consequential treatment occurs; and
5. determine whether any action is necessary concerning already-issued units within the powers available to the Supervisory Body and the wider Article 6.4 framework.

The submitters deliberately leave the precise legal mechanism to the Supervisory Body. The request is for the Body to exercise its supervisory judgment rather than for the submitters to prescribe a power whose legal basis has not been established.

XII. REQUEST FOR INDEPENDENT ASSESSMENT

The submitters respectfully request that any substantive consideration of PoA 10471 include, at minimum, the following components.

1. Environmental integrity assessment

An independent assessment of the effectiveness of improved cookstove projects as an emissions reduction strategy, and the genuine reliability and accuracy of emissions calculations, including:

- the methodology applied;
- baseline fuel consumption;
- stove adoption and usage;
- stacking;
- fNRB (fraction of Non-Renewable Biomass);
- leakage;
- relevant conversion factors; and
- other assumptions identified in the Carbon Market Watch analysis.

The assessment should consider the best available scientific literature and should not be limited to whether the methodology was formally approved.

2. Monitoring-data assessment

An assessment of:

- the household surveys;
- the sampling frame;
- the number and location of surveyed households;
- the entities conducting the surveys;
- quality-control procedures;
- underlying survey records;
- and the reliability and credibility of the evidence used to calculate emission reductions.

3. Verification assessment

An assessment of the exceptional remote-verification process, including:

- the reasons for authorising remote inspection;
- the evidence actually available to the verifier;
- the limitations arising from the absence of physical inspection;
- the basis for concluding that the evidence was sufficient;
- and the extent to which the verifier's conclusions remain supported in light of subsequent evidence.

4. Sustainable-development and safeguard assessment

An assessment of:

- stakeholder consultation;
- community participation;
- environmental and social safeguards;
- sustainable-development outcomes;
- implementation arrangements;
- and the effects of the changed operating environment following February 2021.

5. Transition and supervisory assessment

An assessment of:

- what information was considered during transition;
- whether post-2021 circumstances were identified;
- whether any concerns were raised internally;
- what additional scrutiny, if any, was applied;
- and how the transition and issuance decisions were reached.

6. Gender Action Plan assessment

An assessment of:

- whether women have had full, equal and meaningful participation in project design, implementation, monitoring and decision-making;
- whether revenues and other project benefits are distributed equitably;
- whether claims of benefits to women are supported by verifiable evidence;
- whether monitoring and verification processes were adequately inclusive and gender-responsive.

XIII. TRANSPARENCY AND DISCLOSURE

The submitters respectfully request that, subject to applicable confidentiality requirements, the Supervisory Body make publicly available:

1. this communication;
2. its substantive response;
3. any decision concerning whether to refer the matter to the Supervisory Body or an expert panel;
4. any non-confidential assessment or report commissioned in response;
5. the principal reasons for any decision to take, or not to take, further action; and
6. any information necessary to understand how the questions raised concerning environmental integrity, monitoring, verification and sustainable development were considered.

Transparency is particularly important because PoA 10471 constitutes the first issuance under the Article 6.4 mechanism.

A transparent response would therefore contribute not only to resolving questions concerning one project but also to public confidence in the governance of the mechanism as a whole.

XIV. CONCLUSION

This communication asks the Supervisory Body to apply its supervisory responsibilities to an exceptional case that presents a combination of circumstances not readily addressed by treating the activity's prior validation, verification and issuance as conclusive.

PoA 10471 was developed and initially registered before the February 2021 military coup of Myanmar. Its implementation and monitoring continued after that event.

Verification subsequently proceeded under exceptional remote-inspection arrangements because ordinary site inspection was not possible.

The project then transitioned into the new Article 6.4 mechanism and became the first activity to receive issuance.

Independent technical analysis has subsequently raised substantial questions concerning the environmental integrity of those credits.

Independent evidence has also raised questions concerning implementation through government institutions operating under military control, stakeholder participation and the operation of sustainable-development safeguards under conditions of armed conflict and severe insecurity.

The submitters do not contend that these facts automatically establish non-compliance. They do contend that, taken together, they create a sufficiently serious and credible set of questions that warrant direct supervisory consideration.

The Article 6.4 mechanism was established to provide a credible international framework for generating mitigation outcomes while contributing to sustainable development.

Its credibility depends not only upon the existence of rules, but upon the willingness and capacity of its supervisory institutions to respond appropriately when credible evidence raises questions about whether those rules have operated effectively in exceptional circumstances.

PoA 10471 provides the first major test of that principle.

We therefore respectfully request that the Supervisory Body:

- (a) formally consider this communication;
- (b) refer it for substantive consideration by the Supervisory Body during SBM023 and, where appropriate, its expert panels;
- (c) immediately suspend any further issuance, transfer, or use of credits already associated with PoA 10471, and consider what other interim or protective measures are available within the Article 6.4 framework concerning further issuance or other consequential treatment of emission reductions associated with the project;
- (d) undertake or commission an independent assessment of the environmental integrity, monitoring, verification, sustainable-development and implementation issues identified above;
- (e) determine what further supervisory or corrective action, if any, is warranted; and
- (f) provide a substantive and transparent response explaining the action taken.

The submitters remain available to provide additional documentation, evidence and clarification to assist the Supervisory Body in its consideration.

XV. DOCUMENTS AND EVIDENCE

The following documents are submitted or relied upon in support of this communication:

A. Article 6.4 regulatory framework

1. Paris Agreement, Article 6.
2. Decision 3/CMA.3 – Rules, Modalities and Procedures for the Article 6.4 mechanism.
3. Decision 7/CMA.4 – Guidance on the Article 6.4 mechanism, including the Rules of Procedure of the Supervisory Body.
4. Rules of Procedure of the Article 6.4 Supervisory Body.
5. Article 6.4 Activity Standard for Programmes of Activities.
6. Article 6.4 Validation and Verification Standard for Programmes of Activities.
7. Article 6.4 Activity Cycle Procedure for Programmes of Activities.
8. Procedure: Transition of CDM Activities to the Article 6.4 Mechanism.
9. Procedure: Direct Communication with Stakeholders.
10. Article 6.4 Sustainable Development Tool and relevant revision documents.

B. PoA 10471 administrative record

11. PoA Design Document and relevant revisions.
12. Monitoring Reports for PoA 10471.
13. Validation Report.
14. Verification and Certification Report.
15. Transition documentation.
16. Article 6.4 issuance documentation and registry records.
17. Relevant communications concerning exceptional remote verification.

C. Independent technical and factual evidence

18. Carbon Market Watch, *First Wave of Article 6 Carbon Credits Misfire Spectacularly* (2025).
19. Carbon Market Watch, *Out of the Frying Pan into the Cookstove: Too Many Carbon Credits Enter UN Carbon Market* (2026).
20. Global Forest Coalition, Myanmar Policy Institute, Plan 1.5, Biofuelwatch and Gibson Climate Justice Lab, *Carbon Credits Under Fire: Myanmar, Crimes Against Humanity, and the Crisis of Credibility Facing the UN's "High-Integrity" Carbon Markets* (2026).

XVI. REQUEST FOR ACKNOWLEDGEMENT

We respectfully request acknowledgement of receipt of this communication and confirmation of the procedural pathway through which it will be considered.

We further request that the communication be made available through the Supervisory Body's stakeholder-communication system in accordance with the applicable procedure.

Respectfully submitted,

Global Forest Coalition, Myanmar Policy Institute, Plan 1.5, and Biofuelwatch



Plan 1.5

