

# CASTING OFF THE SHACKLES OF CORRUPTION: BUILD TRUST, ENHANCE TRANSPARENCY, AND FOSTER A CULTURE OF ACCOUNTABILITY IN CLIMATE FINANCE IN MAURITIUS

*An Exploratory Study of Climate Finance Governance and Integrity for the Mauritian Context, as part of Transparency International Secretariat's (TI-S) Climate Governance and Integrity Programme (CGIP)*

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**Climate Governance &  
Integrity Program (CGIP)**

## **Acknowledgement**

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The completion of this study would not have been accomplished without the assistance and vision of Laura Jaymangal, Ag Chief Executive Officer, Mahima Runglall – Project Officer and Yashtee Khurtoo – Monitoring and Evaluation Officer, of Transparency Mauritius.

Special thanks to Gvantsa Gverdtsiteli, Gabriela Camacho, Marie Terracol from Transparency International for their constant feedback, recommendations, and shared resources.

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The author is also especially grateful to the experts who generously participated in the online survey and shared their time and expertise during the interview sessions.

## Message from the Ag Chief Executive Officer

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Climate change is reshaping not only our environment but the very foundations of how we govern, decide, and act. Beyond its environmental and economic impacts, it compels us to rethink how decisions are made, how public resources are managed, and how accountability is ensured. As a Small Island Developing State, Mauritius experiences this reality first-hand — the rising tides, the shifting seasons, and the urgent call for accountability in how we protect our shared future.

This *Study on Climate Governance and Integrity* is both timely and necessary. It reminds us that the way we govern our response to climate change will determine not only our resilience as a nation but also our credibility as a people who value fairness, justice, and sustainability. Transparency Mauritius undertook this research with one conviction: that integrity must be the cornerstone of any meaningful climate action.

Climate finance, by nature, involves complexity — multiple actors, large sums of money, and urgent timelines. Yet without strong governance, these same elements can become vulnerabilities. This study therefore seeks to shed light on the risks, identify the gaps, and propose realistic pathways for improvement. It is a call to strengthen the systems that should safeguard climate resources, to ensure that funds reach the communities they are meant to serve, and to reaffirm that corruption and opacity have no place in the fight for our planet's future.

As Acting Chief Executive Officer of Transparency Mauritius, I am deeply proud of this work. It reflects the dedication and professionalism of our team particularly, Mahima Runglall, Yashtee Khurtoo, and our researcher, Neekhil Bhowoniah — whose passion and rigour made this study possible. I am equally grateful to our partners at Transparency International Secretariat for their expertise, support, and shared commitment to integrity in climate governance.

We are also thankful to the many experts and practitioners who contributed their time and insights. Their voices remind us that progress is only possible through dialogue, openness, and collaboration.

At Transparency Mauritius, we firmly believe that climate action and good governance are inseparable. To build climate resilience, we must also build integrity resilience with institutions that are transparent, inclusive, and accountable to the people they serve. This is not only a governance priority; it is a moral imperative.

We hope that this study sparks new conversations, new partnerships, and renewed determination to align climate ambition with ethical governance. Let us continue to work together — across sectors and generations — to ensure that our island’s future is not only greener, but also fairer, more transparent, and more just.

**Laura Jaymangal**

## Executive Summary

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Progress in climate action is stalling, and the delivery of climate finance remains patchy at best due to the misappropriation and mismanagement of climate funds<sup>1</sup>. As revealed within this study, corruption practices – usually in the form of undue influence and the manipulation of procurement, are widely and consistently viewed as major obstacles in the delivery of climate finance. 84 percent of respondents surveyed<sup>2</sup> in this study indicate that corruption does impede the facilitation of climate financing in Mauritius. Based on a thorough analysis and mapping assessment carried out by Transparency Mauritius the study identifies and unveils 9 different forms of climate-related corruption practices (in Section 4) that have (and are) cropping-up in neighbouring countries (within the African region). This is where the role of governance and integrity in climate finance is at a pivotal point.

Traditionally Mauritius has had a lot to juggle, with key focuses on managing the growing debt risks, adopting a holistic approach to strike a balance between the ‘growing’ perception of corruption versus controlling it to restore public trust, reforming public institutions by strengthening the overall governance outlook of the economy, and most importantly implementing a national green taxonomy. Also, we often tend to forget that climate finance is a cross-sectional sector. Ongoing global tensions like supply chain disruptions erupting from trade wars, regulatory uncertainties following the gradual withdrawal of key players (like the United States) in climate commitments and funding, competitive pressures arising from industrial interests in comparative climate politics (in the form of lobbying) threaten global climate action goals and pose significant challenges for Small Island Developing states (especially Mauritius).

While, governance, at its core, targets policies and mechanisms to ensure effective management of climate risks and opportunities, integrity which is a subset of governance – often seen as the “how” of governance, ensures moral quality and effectiveness of climate actions. Keeping this in mind, climate governance and integrity should not be viewed as a compliance topic or a regulatory burden. Why? In part, because viewing the situation through

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<sup>1</sup> This is based on the various shortcomings identified in Mauritius’ climate finance system. Refer to Section 3 of the study for a detailed overview.

<sup>2</sup> Transparency Mauritius undertook an online survey, including interview sessions, to understand the current perception of climate finance in Mauritius. For a detailed overview of the findings, please see Section 2 of this study.

this lens can be both conceptually and programmatically difficult. Indeed, it is time for organizations must live and breathe those values.

This study is part of Transparency International's Climate Governance and Integrity Programme (TI-CGIP), an initiative being carried out across several countries. It seeks to shed light on issues of corruption, opacity, and mismanagement in climate finance in Mauritius, especially at a time when climate change poses a growing threat to our communities and environment. In a bid to gain insights into the current level of climate finance and governance awareness, Transparency Mauritius administered an online survey questionnaire and conducted face-to-face interviews across various stakeholders – such as the public sector, banking institutions, insurance companies, academia, local and international climate researchers, youth-focused non-governmental organizations (NGOs), *inter-alia*, the anti-corruption agency.

The online survey questionnaire delivered instant and actionable feedback, and proven to be a more dynamic way of discovering the level of climate finance awareness in Mauritius. A total of 25 climate leaders and decision-makers participated in the survey - from 15 June to 10 September 2025. To provide a more honest reflection, stakeholders were given the flexibility to add verbatim comments. As such, data gathered from the questionnaire (in Section 2) has been helpful in undertaking both qualitative and quantitative assessments which will serve as guidance to relevant authorities.

In addition to this, two forms of in-person interview sessions were conducted – (a) investigative and (b) conversational.

- (i) Investigative approach to research – This is administered in the form of short meetings focusing primarily on open-ended questions, limited between 45 and 60 minutes. It attempts to identify both positive and negative feedback and capture any 'hidden' information (that is not readily and publicly available). The purpose of such meetings enable to; (i) understand the current situation by learning directly from the stakeholders' actual experience – both as per their role and at the level of the organization, (ii) investigate the gaps and challenges, (iii) identify future expectations – for devising policy recommendations.

- (ii) By the end of each meeting, around 10 to 15 minutes of additional time was dedicated for the conversational interview. This is all about the interactions with the stakeholders to understand the forms of mismanagement (or corruption-practices) that occur in climate-related projects. As revealed in much more details within the study (in Section 1), the mismanagement of climate funds is likely to emerge either willingly or unintentionally.

Overall, respondents show a great understanding of climate change, and are somewhat concerned and personally affected by the risks present. Yet, when it comes to climate finance – in terms of monitoring and tracking of funds, respondents seem hesitant. Over 70 percent of respondents indicate that Mauritius fails to have well-established processes to conduct civic engagement related to how money spent to address climate change. A stark finding to emerge from this study is that the element of integrity fails to be an integral part of climate finance in Mauritius. It is being noted that none of the respondents recognized transparency, accountability, disclosures/reporting, or even anti-corruption measures - in terms of tracking and oversight, to be core components of the overall notion of climate finance.

Getting to grips with the potential of digitization in climate finance seems challenging, for now. Respondents are quite pessimistic on the fact that Mauritius' Information and Communication Technology sector is prepared to leverage on digital tools in climate finance. Over 40 percent of respondents indicate their disagreement. Arguably, the range, diversity and novelty of technology are considerable - involving high operational and training costs, and the need for real-time climate data. All hopes are not lost. 72 percent of respondents are optimistic that, in the long-run (5 years from now), innovation within the climate system will create new avenues for involvement and render processes more engaging and accessible. This is in line with Conference of Parties (COP29) Declaration on Green Digital Action, identifying the ICT sector as the next high-productive and impact sector for climate finance.

### **Key recommendations:**

- 1) Adopting a multi-level governance approach to climate finance to enhance regional and global partnerships, accelerate evidence-based research and innovation, and encourage collaborative resource and information sharing.

- 2) Recognizing that climate lobbying is rapidly emerging as a potential threat, and that the risks associated can only be mitigated by reviving the current system of checks and balances. Three key policy recommendations are being proposed in the study; (a) having a code of conduct, (b) setting-up public registers, and (c) requiring more disclosures.
  
- 3) Advocating for a climate whistleblowing framework<sup>3</sup> to put in place ethical frameworks, ensure strong compliance and due diligence – so as to fulfill the fiduciary rule and duty of care during decision-making process, implementing a system of legal rules and oversight mechanisms, and strengthening the role of the anti-corruption agency in climate finance.

Despite the limited time and budgetary constraints to undertake the study, the policy appetite for enhanced transparency, accountability, regular audits coupled with good governance in climate-related policies, finance and practices remains strong from the part of Transparency Mauritius for the future.

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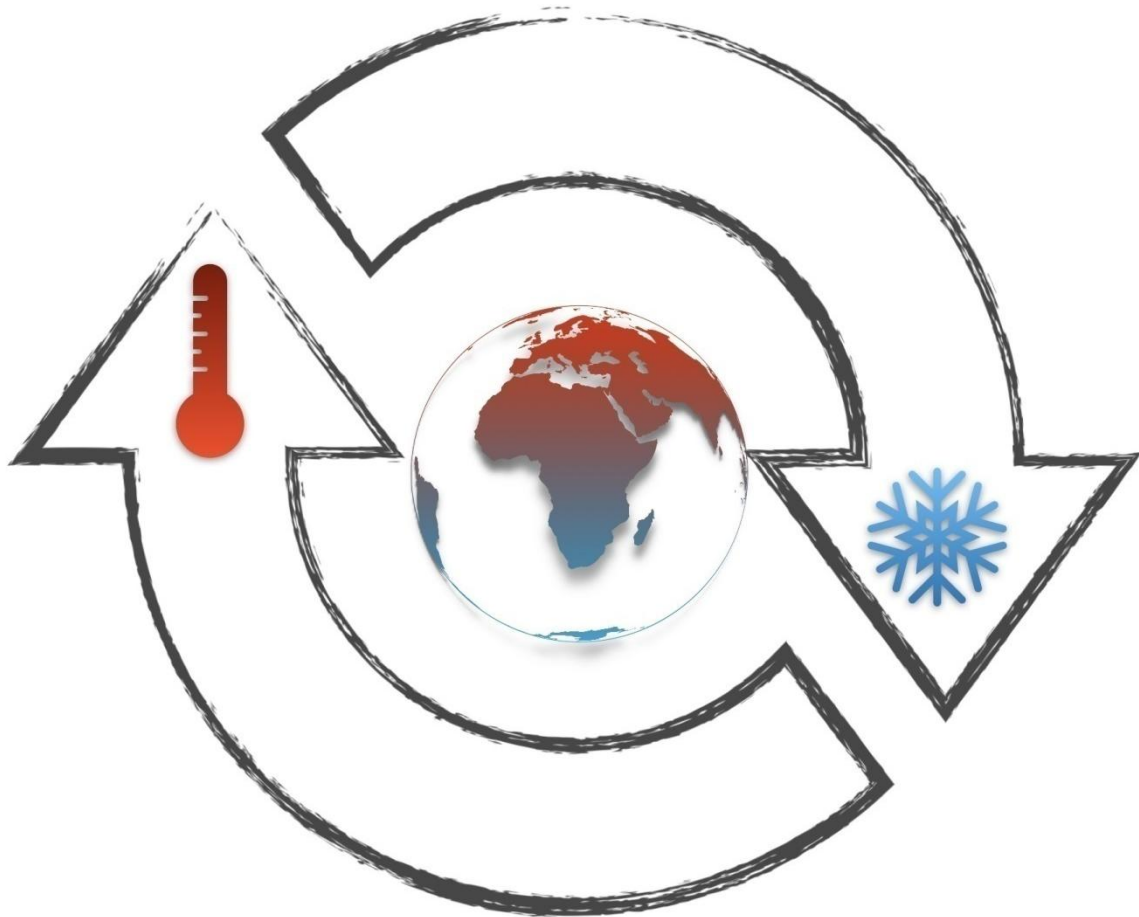
<sup>3</sup> For a detailed overview, refer to Section 5 including Transparency Mauritius' proposed Roadmap for Mauritius under 'Recommendations' Section.

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## Section 1

### Snapshot of Climate Disasters and Climate Finance in Mauritius



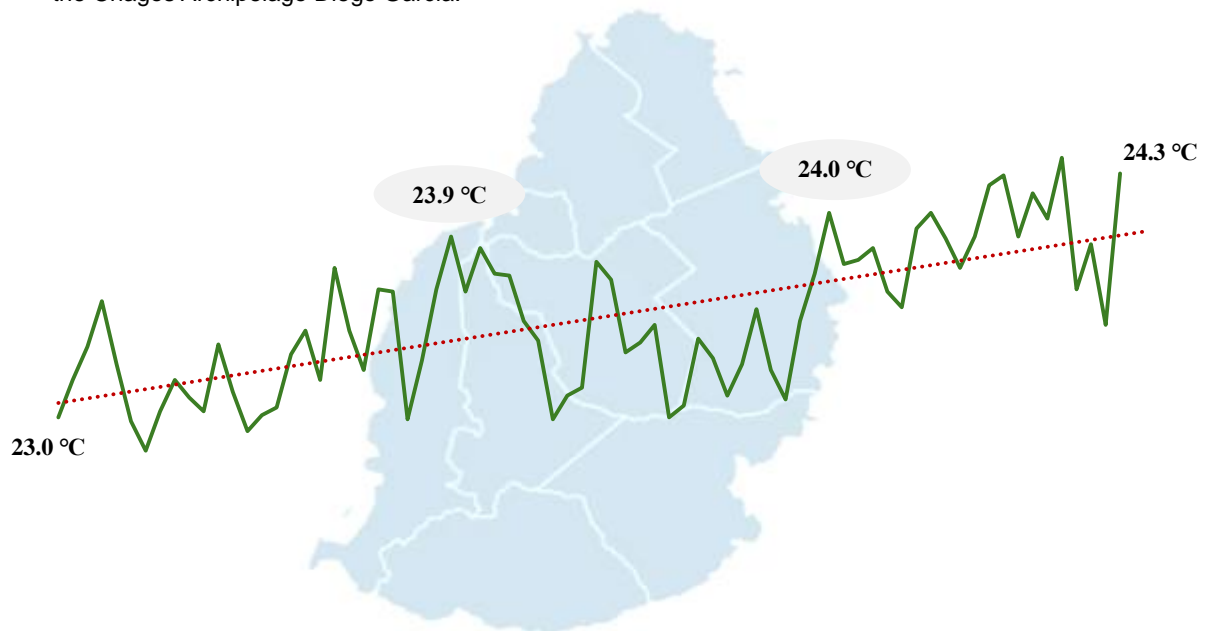
### 1.1 Climate Risks and Disasters

A critical feature of the Mauritian economy is its “smallness,” which means a limited territory with a narrow resource base, limited labour, including its remoteness from international markets. Natural disasters like floods, cyclones, and other extreme weather events are no longer viewed as a risk, but are rather seen as an expectation, due to increased frequency and intensity. The potential for more frequent extreme weather events implies they must be planned for and mitigated against through greater focus on policy availability and exclusions.

**Figure 1: Climate Risks and Key Disaster Conditions in Mauritius**

The Republic of Mauritius consists of a main island, Mauritius, and a group of small islands scattered in the South West Indian Ocean namely: Rodrigues, the Cargados carajos St. Brandon, Agalega, Tromelin and the Chagos Archipelago Diego Garcia.

The total land area of the Republic of Mauritius is 2040 km<sup>2</sup> (consisting of the island of Mauritius itself (1 865 km<sup>2</sup>), with a coastline length of 330 KM.



1950	1980	2010	2023
<b>Climate Disasters</b>		<b>Impact</b>	
Drought	Mauritius is projected to become a water scarce region by 2030 with a 13 percent decrease in utilizable water by 2050.		
Rising Sea Level	Coastal flooding and accelerated beach erosion with loss to coastal infrastructure. The projected fall in income from the tourism sector is estimated up to USD 50 million per year by 2050.		
High Rainfall Variability	Cash crop production with implications on food security and decrease in sugar cane yield of up to 48 percent		
Cyclone	Local agricultural production suffers - impacting large share of food crop production with considerable damage reaching to 75 percent or more for fragile vegetable crops.		

Source: Author’s Own Representation, based on data from Stimson Center, World Resources Institute - Climate Watch, and Mauritius Nationally Determined Contribution (NDC 3.0)

Owing to its status as an upper-middle-income country, Mauritius does not qualify for concessional finance from Development Finance Institutions (GIS, 2025), resulting which it faces a fiscal affordability gap that deters both public and private investment. The growing public debt is a major barrier to financing that the government is presently facing with. Mauritius faces a high public sector debt representing 90 per cent of Gross Domestic Product (GDP). The budget deficit amounts to 9.8 per cent of GDP and there is a huge trade deficit representing 29.4 per cent of GDP.

**Table 1 – True Costs of Climate Disasters**

Sub Region	2005		2023		Average 2000 - 2023	
	Total Direct Losses (USD Billions)	% of Sub region's GDP	Total Direct Losses (USD Billions)	% of Sub region's GDP	Average Direct Losses (USD Billions)	Average % of Sub region's GDP
Northern Africa	0.60	0.160	13.20	1.335	1.18	0.238
Sub-Saharan Africa	0.04	0.005	1.20	0.062	1.25	0.090

**Northern Africa: + USD 12.6 Billion**  
**Sub-Saharan Africa: + USD 1.16 Billion**

**Total = USD 2.43 billion**

*Source: Author's Own Representation, based on data retrieved from UNDRR Global Assessment Report 2025*

For long enough, the true costs of climate disasters have been chronically underestimated and undermeasured on sustainable development progress. As indicated by the United Nations Office for Disaster Risk Reduction (UNDRR, 2025), while the direct costs of disasters averaged between USD 70-80 billion annually from 1970 to 2000, these yearly costs grew exponentially to USD 180–200 billion from 2001 to 2020. It is estimated (as per Table 1 above) that annual losses arising from multi-hazard events in Africa costs around USD 2.4 billion on average between 2000 and 2023. A breakdown of the total direct losses from 2005 to 2023 indicates an increase of around USD 12 billion in North Africa, while that in Sub-Saharan Africa by USD 1.16 billion. Mauritius alone experienced losses equivalent to 0.014 percent and 0.079 percent of its Gross Domestic Product in 2023 and 2024 respectively from climate-related disasters (Mauritius NDC 3.0, 2025). Together, inland flooding and high winds from tropical cyclones cause annual direct damages equivalent to USD 113 million (on average).

It is clear that Mauritius must build resilience through greater diversification to overcome vulnerability across multiple dimensions like economic, climate and environmental, underscoring the need to also upscale the overall governance of institutions (CPI, 2024). Examples include fiduciary responsibilities and principle-based regulation in the management of climate funds. Key recommendations mostly focus on incorporating climate-related financial risks into investment strategies, devising risk management frameworks, maintaining integrity by implementing accountability and transparency measures, and conducting regular audits that would be mostly guided by the fiduciary principles and standards of the Green Climate Fund [*Annex II: Initial fiduciary principles and standards of the Fund (GCF/B.07/11)*]

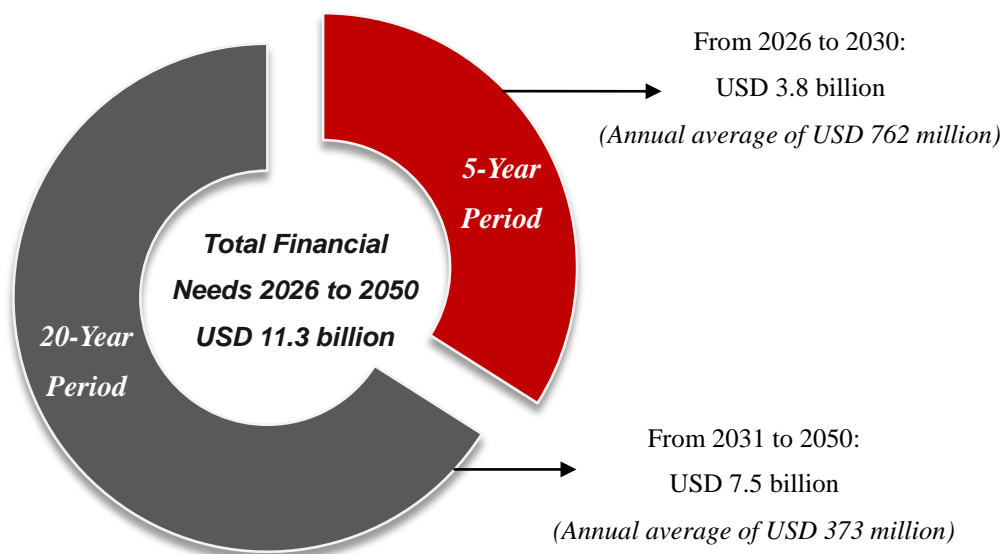
A particular challenge that was recently highlighted by the Climate Policy Initiative (October 2025), is the missing standardization in NDCs or National Adaptation Plans (NAPs) in the form of varied articulations in costed adaptation needs and national plans. This particularly concerns 22 SIDS (including Mauritius). Examples of variations would typically include different timelines, inconsistent costing methods for adaptation needs, some countries disaggregating at the sectoral level while others only reporting aggregate data, including the lack of clarity from certain countries when it comes to distinguishing between financing needs classified as conditional or unconditional.

Additionally, weaknesses in Mauritius remain at the legislative level, particularly with regard to its regulatory framework. This has been well documented by the World Bank's recently published Business Ready Report (2024), in which Mauritius scored lowest in terms of Utility Services, with a total score of 41.48 out of 100. A granular look at the findings indicates that, out of the three pillars, 'Regulatory Framework' was the most impacted one – with a score well below average, relative to the other two – Public Services and Operational Efficiency.

## 1.2 How the Shifting Climate Finance Landscape is Impacting Governance?

Based on the Climate Policy Initiative’s analysis, the total financing needs for Africa by 2035 is estimated at USD 845 billion. The total financial needs to mitigation and adaptation measures are estimated at USD 11.3 billion for the period 2026 to 2050 – as depicted in Figure 2 below.

**Figure 2 – Climate Finance Needs for Mauritius (2026-2050)**



*Source: Author’s Own Representation, based on information retrieved from the Mauritius NDC 3.0*

The implementation of NDC 3.0 will depend at the national level on public and private sector commitment with an additional USD 5.7 billion required from 2026 to 2035 for the implementation of the various measures and even more crucially, on the support of international development partners. While the financing needs and dependence on foreign aid continue to grow, it is projected that climate and environment-related Official Development Assistance (ODA) will gradually decline as from 2025. Countries in Sub-Saharan Africa (including Mauritius) are expected to be highly exposed to significant funding cuts in a range of projects, whereby cuts in official concessional financing could range between 16 and 28 percent (OECD, 2025). This is primarily due to the shutdown of the U.S. Agency for International Development (USAID).

The USAID, which had been the largest contributor of ODA and played a critical role in supporting vulnerable countries in Africa in achieving the Sustainable Development Goals

(SDGs), is terminating almost 90 percent of its global funding. As per official statistics, in 2024, USAID spent nearly USD 12 billion in Sub-Saharan Africa alone – equivalent to roughly 0.4 percent of the entire continent’s GDP, representing less than 0.1 percent of the U.S. Federal budget. The move to freeze foreign aid – via the executive order on ‘*Reevaluating and Realigning United States Foreign Aid*’ of 20 January 2025, is a huge blow for Mauritius’ (and Africa in general) future climate finance landscape.

A look at Project 2025 report – Chapter on the USAID, highlights the conservative disagreement with regard to the US supporting global policy to “*Transition from Fossil Fuels to Renewable Energy*” pertaining to the Administration’s climate leadership on climate change funding and policies related to environmental, social, and governance. The report further stipulates that there is the need for USAID to abandon anti-fossil fuel stance to consider the responsible management of oil and gas reserves, whilst limiting climate funding to strengthen the resilience of countries that are most vulnerable to climatic shifts.

This even goes beyond climate finance to impact anti-corruption efforts and governance structures. The Foreign Corrupt Practices Act (FCPA), for example, plays a critical role in holding companies accountable, in ensuring they face consequences for their corrupt acts and a sense of justice for victims. Since 1977 to the present day, a total of USD 14,177,875,356 has been paid to foreign governments in FCPA-related enforcement actions in the form of monetary sanctions. Out of these, around USD 4 billion of monetary sanctions relates to the ‘*Odebrecht (Brazilian conglomerate) and Braskem's Involvement*’ case in Africa in which the Brazilian conglomerate was engaged in a scheme to make improper payments to government officials in Angola (and other countries). Since the company was U.S.-listed, concerned authorities were able to take action for violating the anti-bribery provisions of the FCPA. Such global forces influence U.S. companies' ethical conduct in Africa, potentially impacting climate initiatives by reducing corruption that can hinder progress.

However, the suspension of foreign bribery enforcement – through the executive order on ‘*Pausing Foreign Corrupt Practices Act Enforcement to Further American Economic and National Security*’ in February 2025, sparked huge concerns and uncertainty especially for the Global South. African countries, especially Small Island Developing States (SIDS) like Mauritius, are likely to be more exposed greater climate-related risks impacting the following five principle elements to ensuring effective governance in climate funds : (i) Policy and

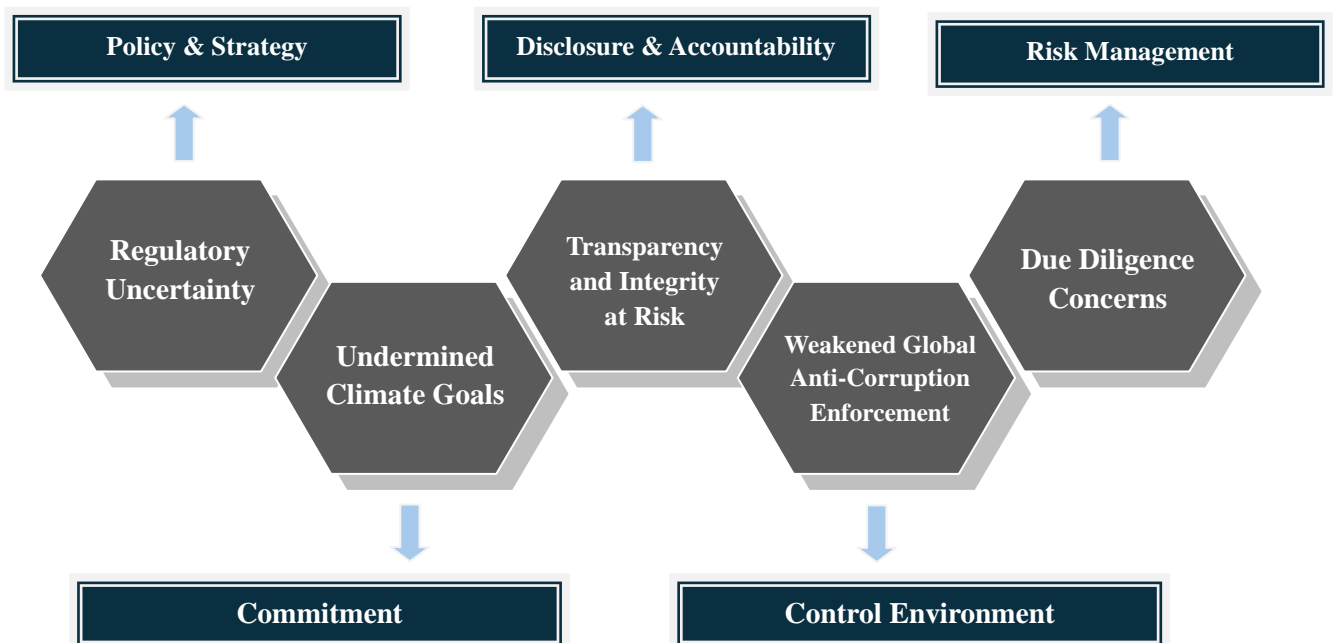
Strategy, (ii) Disclosure and Accountability, (iii) Risk Management, (iv) Commitment; including (v) Control Environment.

**Figure 3: The Ripple Effects of the Suspension of FCPA Enforcement in Africa (& Mauritius)**

Most African countries are viewed as vulnerable jurisdictions, mainly due to their limited resources and lack of climate expertise. As the global enforcement landscape becomes quiet, such economies fail to leverage on foreign assistance which eventually results in regulatory uncertainty - translating into delayed/reduced climate investment.

The shifting geopolitical landscape necessitates a collective global responsibility towards ensuring coordinated efforts to mobilise new knowledge, sharing of data, and adopting transformative strategies (to ensure transparency and accountability) in the fight against environmental crimes.

Weakened risk-based due diligence implies an erosion of ethical values, in the form of a loss of public trust and unfair competition in climate projects, including integrity in climate finance and action. This impact the identification, prevention and mitigation of adverse human rights and environmental risks.



The growing disconnection between international anti-corruption laws and sustainability objectives threatens to undermine previous progress and complicate efforts to implement climate-aligned policies in curbing illicit finance. This particularly applies in the case of Mauritius which relies on climate finance, access to global markets, and cooperative frameworks to achieve sustainable development.

Declining rule of law weakens climate ethical values. This is likely to further widen the existing “design-reality” model in anti-corruption initiatives – as advanced by Persson et al. (2010). Consequently, this delays the implementation of robust whistleblowing protection laws – acting as a deterrent factor to would-be climate whistleblowers.

*Source: Author’s Own Representation, weaknesses identified following survey interviews and discussion with stakeholders*

As per the 2024 Africa Sustainable Development Report it was estimated in 2019 that Africa was losing around USD 89 billion annually – representing 3.7 percent of the region’s GDP,

in 2019, in high illicit financial flows owing to weak governance structures and corruption. This is expected to further worsen.

### ***1.3 Climate Governance and Integrity to the Rescue***

Transparency Mauritius' position is that efficient, effective and equitable governance and finance requires that appropriate levels and mechanisms to assure accountability, transparency, and oversight, anticorruption and public participation are incorporated. With regard to climate change, this implies:

- a) The institutional and operational governance of public institutions bearing responsibility for climate change adaptation and mitigation, including the monitoring, reporting and verification of emissions reductions;
- b) The institutional and operational governance of financial institutions, private sector actors and public-private partnerships engaged in climate finance and MRV arrangements such as climate funds and carbon markets, and;
- c) The climate governance frameworks, systems, and/or processes involving a number of actors, public, private and/or civil engaged in adaptation and/or mitigation efforts.

As such, TI-CGIP strategic goals 2030 are as follows:

1. Make climate action transparent and inclusive – working in partnership with communities and civil society to ensure participative policy making processes and the highest standards of transparency.
2. Improve climate accountability – ensuring national and global level accountability measures are linked and safeguards are in place and appropriately enforced.
3. Safeguard climate funding – supporting indigenous and local communities, civil society actors and independent accountability agencies to actively monitor climate investments.
4. Protect communities against impunity – protecting environment defenders and whistleblowers and seeking justice.

### ***1.4 Mismanagement of Climate Funds at the Sub-National Level***

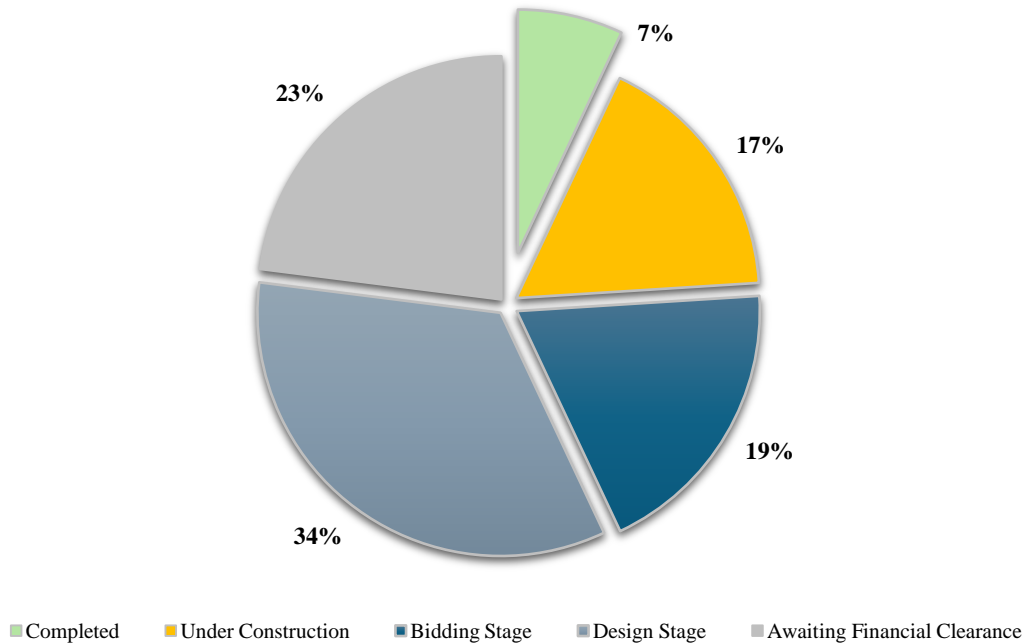
Commitment to climate policy objectives is relatively low in the context of local government in Mauritius. For instance, the scope and financing of the 12 local authorities (municipal and district councils) in mitigation programmes is limited only to cleaning and desilting of rivers, rivulets, and canals, along with embellishment programmes within each council's respective jurisdiction. This is due to the fact that sub-national financing for climate commitments is in

the hands of a single entity, more specifically within a centralised distribution system controlled by the Land Drainage Authority – the coordinating body for the National Flood Management Program under the aegis of Ministry of National Infrastructure. Such centralised financing system is likely to focus more on mitigation efforts (over adaptation) due to clearer financial returns, while crucial adaptation strategies for high-risk and flood-prone areas/communities remain underfunded – as identified within the Land Drainage Master Plan report (2022). When it concerns climate finance, two specific forms of funds mismanagement (as per Figure) have been identified: (i) voluntary and (ii) involuntary.

The Drains Infrastructure Construction Ltd (DICL) a Special Purpose Vehicle (SPV) established in 2021 with the aim to facilitate drains projects over the island. However, just weeks after its creation, DICL found itself in the limelight. Questions were raised with regard to the opacity surrounding DICL – specifically relating to opaque ownership structures, diligence challenges, accountability issues, and complete laxity of procedures, that would allow the company to obscure the true source of funds and decision-making authority. Although this is not affirmative yet, DICL quickly caught the attention of the media as being a mechanism set-up by the government to “allegedly” profit from fraudulent activity in climate actions. In the absence of a robust climate finance governance framework, it is difficult to determine whether such SPV was intentionally (or not) set-up to take advantage of its opaque structures rendering it susceptible to abuse for illicit activities. This is clearly a loophole in the climate system that needs to be addressed.

As evidence, official statistics revealed by the National Assembly in December 2024 (as per Figure), indicate only 4 projects (merely 7 percent) out of 58 drains projects awarded to DICL were completed. Almost 70 percent of projects were still found to be inactive or being delayed – that is either at the ‘design stage’, ‘bidding stage’, or ‘under construction’, while the remaining 23 percent (13 projects) were still ‘awaiting for financial clearance’. Consequently, DICL did not meet its objectives in mitigating the flooding problem and failed in its overall objectives. Such climate inaction easily translates into rising costs. These costs not only strain the budgetary resources of local authorities but also impact the overall economy through reduced productivity and increased service provision costs. This is harder to determine as it involves many uncertainties such as the scale and timing of damaging climate events, what is at risk and what the economic losses may be if those risks are realized.

**Figure 4: The Case of Drains Infrastructure Construction Ltd**



*Note: It should be reminded that information presented in this report are based on publicly available information and intended to raise awareness.*

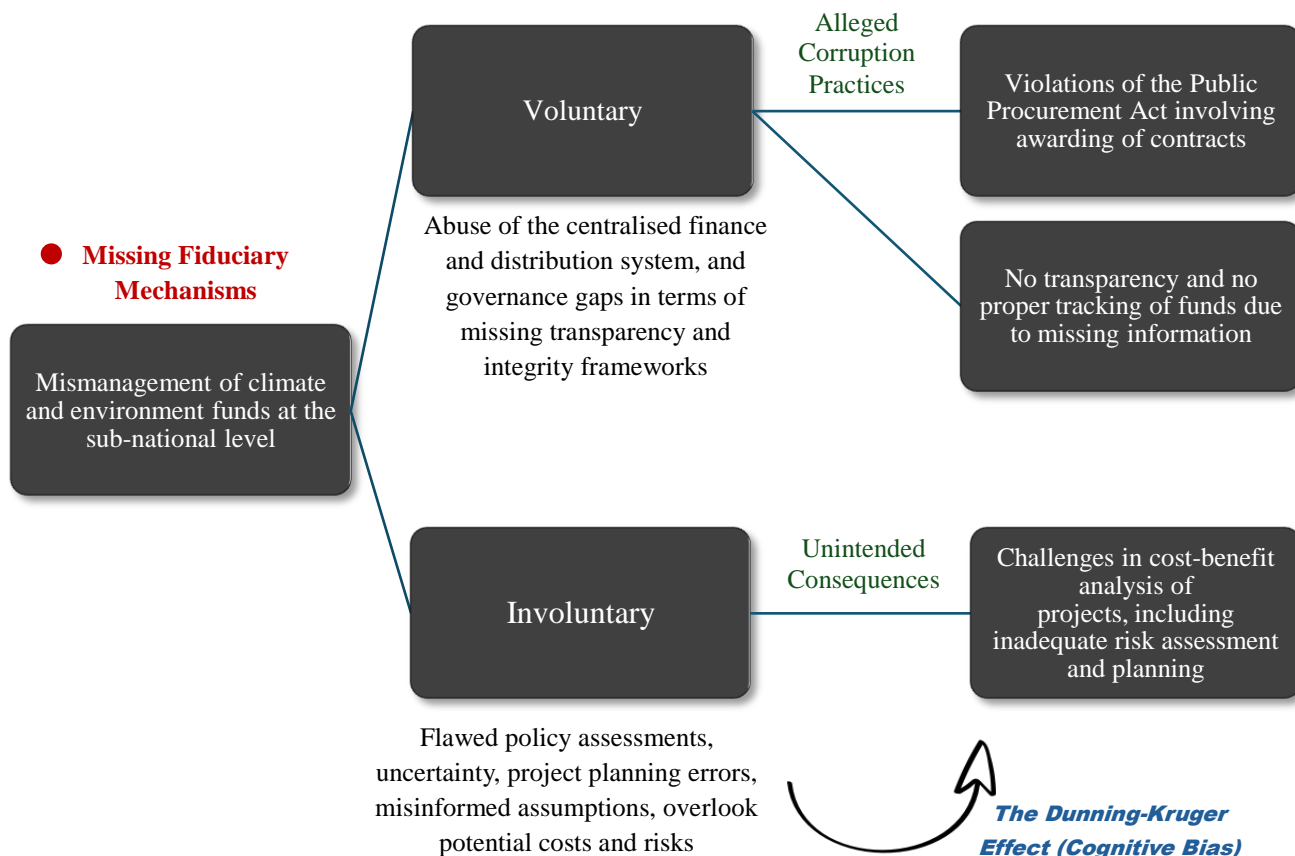
*Source: Author's own representation, based on information retrieved from eighth National Assembly parliamentary debates (Hansard) (unrevised) first session Tuesday 17 December 2024*

This is further complicated by the current mismatch between local authorities, which generally favour a stronger response to climate change, and the timid policies emerging from the LDA. Such bureaucratic complexities in the form of delays in financial approvals and project implementation - as highlighted by the National Audit Office (2024), along with limited participation power of district/municipal councils in high-level climate decision making, result in technical and institutional restrictions. Also, centralised decision-making may not fully account for the diverse and specific needs of regions and communities, leading to a disconnection between funding priorities and local climate challenges, and fragmented approach to governance.

There is a coherent demand coming from local authorities for more powers around climate-related policies and responsibilities to act on climate change. One of the key questions that remain unanswered is: Why is the government not devolving more of these powers to local authorities? And why is climate finance so top-down? Mauritius is in urgent need to revamp

its institutional coordination mechanisms to reflect an all-of-government approach and partnership with local authorities with diverse capabilities and expertise.

**Figure 5: Portraying the Weak Enabling Environment at the Sub-National Level**



Source: Author’s Own Representation, based on survey meetings with key stakeholders at local authorities and through a review of published audit and annual reports of local authorities

Yet many of us still ask whether local authorities, including the Ministry of Environment, Solid Waste Management and Climate Change, are equipped with the right leaders to lead climate-related projects? No wonder that Mauritius is faced with a severe shortage of local expertise that further hinders the country’s ability to manage climate funds equitably at all levels – be it at the national, regional, or institutional level. In the absence of open-ended consultations amongst all actors, institutions run the risks of facing ‘unintended consequences’, such as the miscalculation of climate change impacts, failure to properly identify effective adaptation strategies, coupled with overestimated costs arising from flawed decisions. A possible explanation to such imbalance may be due to the presence of a cognitive bias – or most commonly referred to as The Dunning-Kruger (D-K) effect in climate change due to “involuntary” intentions.

From the standpoint of a behavioural economist, the D-K effect has the capacity of “blinding” those individuals with low climate expertise to (i) overestimate their ability to perform specific tasks, (ii) underestimate the complexity of the project, and (iii) fail to recognise their own shortcomings incompetence. Common examples of the D-K effect in climate decisions include misjudgment in complex issues, difficulties in conducting accurate assessment of scientific consensus on climate change, and promoting misinformed opinions on policy and financing solutions. Accordingly, owing to the presence of such cognitive biases in decision-making, individuals are more likely to rely on heuristics (through the ‘trial and error’ method) than systematic evaluation, resulting in a deviation towards errors in information processing. The main issue is that individuals become overwhelmed with information that are unhelpful, too complex to interpret, or lengthy - containing dense documents, which can scarcely help in their decisions. In this regard, information being less meaningful decreases the quality of information-processing and leads to ‘unintended consequences’.

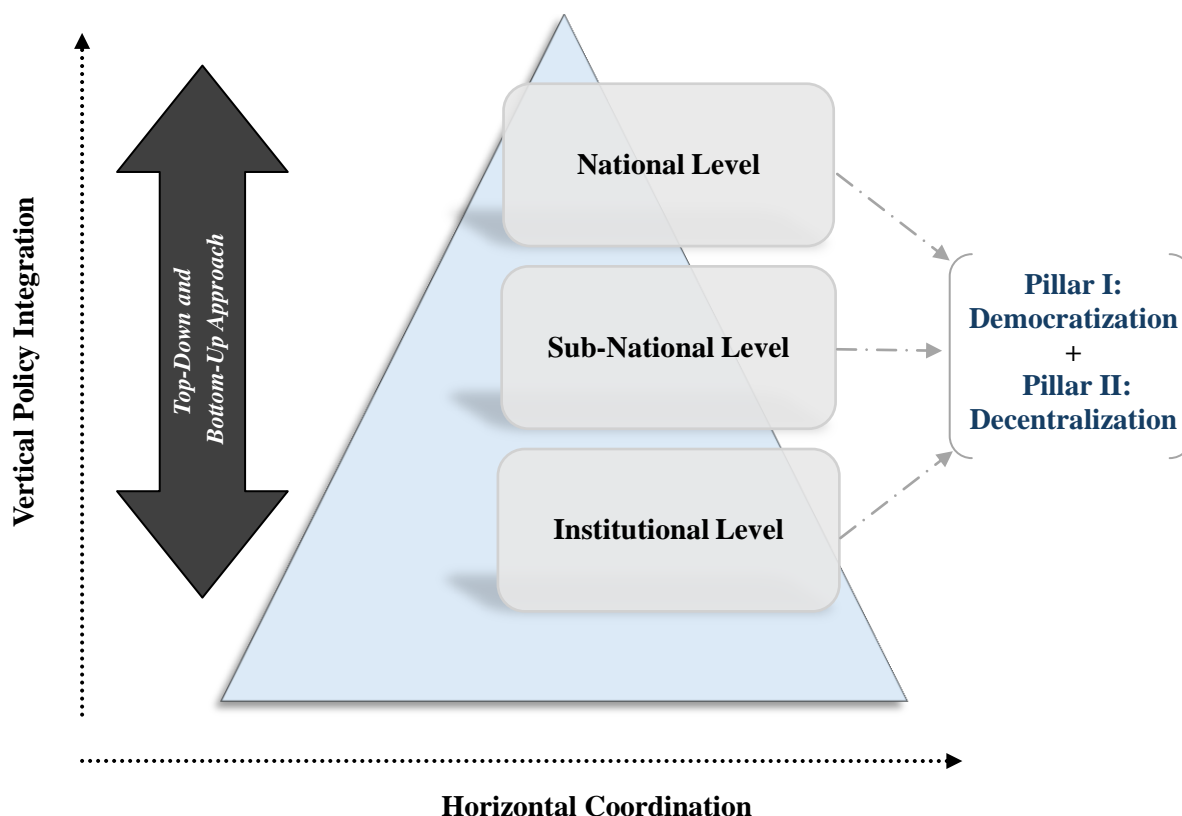
The main issue is the lack of policy network approaches in climate finance which explains as to how Mauritius struggles to achieve both (i) horizontal coordination – capacity-building amongst various ministries as well amongst non-state actors, and (ii) vertical integration policies – establishing a hierarchical steering of climate policy objectives from higher levels of government down to the lower levels of government. This leaves us with the following questions: Which approach or method should Mauritius adopt to enable the combination of institutional and policy network approaches in the advancement of policy innovation and knowledge sharing at all levels? How to bridge the current gap between financing and policy? The answer lies moving towards an ‘open-system’ perspective, more specifically by advocating for multi-level climate governance that would activate mechanisms for mitigation and adaptation action plans, and contribute to achieving its NDC 3.0 targets.

### ***1.5 Multi-Level Governance Approach in Climate Finance***

Mauritius is in need of renewed aspirations at both sub-national and institutional levels, in a bid to unlock two fundamental pillars of governance, precisely; Democratisation (Pillar I) and Decentralisation (Pillar II) of climate funds. Per se, these pillars are essential to complement the countries’ existing finance systems, and also are consistent with public finance policy and law. This may be achieved by re-imagining the current state of horizontal coordination and

vertical policy integration. It is important to keep in mind that the vision of such model is to unlock and facilitate the delivery of climate finance based on knowledge, innovation and collaboration, and hence improve the management of climate projects in the public sector (Figure 6).

**Figure 6: Reinforcing Political Commitment to Unlock Climate Finance**



*Note: The objective is to incorporate extrinsic policy objectives into multiple sectors' policies by a high-ranking governmental body to the respective lower level.*

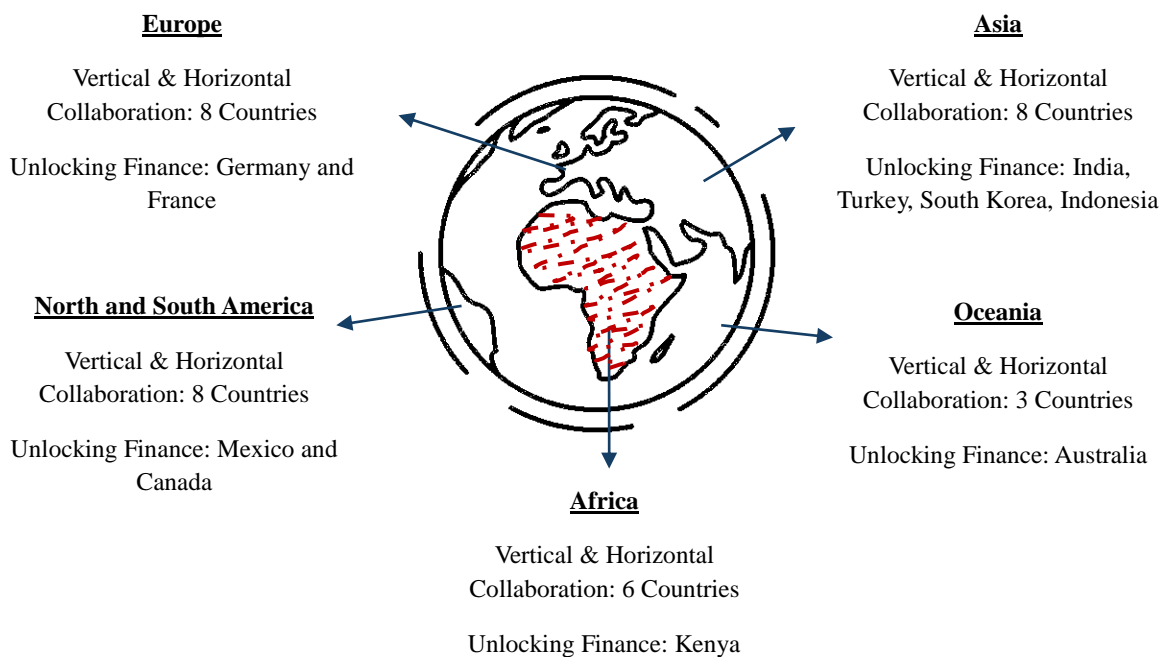
- ❖ *Horizontal Coordination: by partnering up with other authorities, it is possible for Mauritius to establish more favorable financing mechanisms: creating more secure and stable conditions to attract investment*
- ❖ *Vertical Policy Integration: establishes dialogues and encourages information sharing in both directions (top-down and bottom-up) in the domains such as climate data reporting, policy development and implementation, and in finance.*

*Source: Author's Own Representation*

Following a review from the World Resources Institute – as per Figure 7 below, it is being observed that over 30 countries across various regions have already established multi-level

governance enablers in their climate systems, out of which only 10 of them have successfully utilized vertical and horizontal coordination to unlock climate finance. Noteworthy mentioning here is Kenya’s multi-level climate governance aspired by the Financing Locally-Led Climate Action (FLLOCA) Program to unlocking finance. As at November 2023, the Government of Kenya secured a total financial support of USD 297 million from the World Bank, Danish International Development Agency (DANIDA), Swedish International Development Cooperation Agency (SIDA) and Kreditanstalt für Wiederaufbau (KfW) over a period of 5 years with effect from February 2022. The detailed breakdown of the financing indicates that USD 150 million is from IDA credit, approximately USD 75 million from the Government of Kenya, and over USD 62 million in parallel (from KfW) and co-financing bi-lateral donors - from Denmark, the Netherlands, and Sweden (World Bank, 2024).

**Figure 7: Unlocking Climate Finance via Vertical and Horizontal Coordination<sup>4</sup>**



*Note: Unlocking Finance implies collaboration between national and regional and/or local levels to increase access to finance from a multitude of sources including international donors, climate funds and/or the private sector.*

*Source: Author's Own Representation, based on information from the World Resources Institute as of November 2023*

<sup>4</sup> Vertical & Horizontal Collaboration sample of countries include: Spain, France, Norway, Germany, Latvia, Austria, Tunisia, Moldova, Georgia, Canada, United States, Mexico, Costa Rica, Columbia, Brazil, Chile, Argentina, Cote d'Ivoire, Togo, Kenya, Malawi, Zimbabwe, South Africa, India, Nepal, China, Myanmar, Vietnam, The Philippines, Indonesia, Fiji, Papua New Guinea, Australia

Such programme incentivizes help governments to (i) strengthening the country’s climate finance framework, and (ii) implementing better solutions for better tracking of funds being a crucial component for effective finance flow and accountability. Yet, to achieve the full potential of multi-level governance approach, three policy reforms (as per Table 2 below) would be needed: (i) decentralisation of climate finance, (ii) reinforcing technical assistance at the sub-national level, and (iii) public management dimension.

**Table 2: Policy Reforms for Renewed Trust in Climate Actions**

<b>Policy Reforms</b>	<b>How to do?</b>	<b>What can be achieved?</b>
<b>Decentralization of Climate Finance</b>	Effective coordination and policy synchronization between the Ministry of Environment, Solid Waste Management and Climate Change, Ministry of Finance, Ministry of Local Government, the Land Drainage Authority, including local authorities.	To bridge the policy-financing gap and enabling the Mauritian government to effectively translate national climate targets into locally-led climate actions. As such, the decentralisation process may be achieved at 3 dimensions: political, administrative, and fiscal levels
<b>Reinforcing Technical Assistance at the Sub-National Level</b>	Addressing structural inequalities by strengthening the capacity of sub-national authorities to plan, track, and implement climate resilience projects.	This serves as a basis for district and municipal councils to develop their local mid-term development plans on adaptation, mitigation, and resilience, with a focus on strong citizen engagement - a key pillar in Mauritius’ constitution.
<b>Strengthening Public Management Dimensions (structure, culture, skills)</b>	The provision of accurate data, information and decision support systems in both directions in the domains such as climate data reporting, policy development and implementation, and access to climate finance.	Improving democratisation at all levels (national, sub-national, institutional) to achieve greater openness, accountability and transparency in climate funds. This would serve as a legal protection, guaranteeing that mitigation and adaptation actions conducted by the local government are legally legitimate

*Note: The proposed policy reforms are practical and cost-effective recommendations to help address the current weaknesses instantly*

*Source: Author’s Own Representation, based on the success stories of multiple countries under the Financing locally led Climate Action (FLLoCA) project of the World Bank*



## 2.1 Methodological Approach

Transparency Mauritius ran both an online (and in-person)<sup>5</sup> ‘Climate Finance Governance Survey’ from 15 June to 10 September 2025 to collect key information from various stakeholders; the public sector, banking institutions, insurance companies, academia, local and international climate researchers, youth-focused non-governmental organizations (NGOs), *inter-alia*, anti-corruption agency. A total of 25 climate decision-makers and experts were polled. The survey comprised of 21 questions – in terms of both quantitative and qualitative evaluations, classified into 6 parts (as listed below):

- I. Awareness – “What is the level of awareness (general, intermediate, specialized) in Mauritius amongst climate leaders?”
- II. Prioritization – “Are climate financial needs well articulated in Mauritius to position climate finance governance and integrity as a top priority?”
- III. Accessibility – “Is there a need for Mauritius to identify the next high-productivity sector(s) in climate financing?”
- IV. Delivery – “What should be done to ensure that there is sustainable utilization of climate finance resources?”
- V. Monitoring – “Which type of monitoring and evaluation framework would be ideal to enable Mauritius to enhance accountability and transparency, along with the management of climate finance?”
- VI. Diversity and Inclusion – “How to support the most vulnerable groups (such as women and the youth) to ensure their full participation in climate-related decision-making process?”

## 2.2 Aim and Objective

The online survey questionnaire is best suited for gathering quick response, which provides a scientific way to acquiring information used to inform policy decisions, guide concerned authorities, clarify the expectations of key stakeholders, help the public in general understand the climate finance landscape in Mauritius, and most importantly serve as an awareness-raising campaign on aspects of governance in climate finance. The insights gained through this survey aims to inform Transparency Mauritius’ ongoing efforts to lift governance and integrity in climate finance, as well as create an advocacy for well-targeted policy settings that reflect today’s complex market dynamics at play.

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<sup>5</sup> Those responses recorded in-person and presented in the survey findings are mostly in the form of verbatim comments.

### ***2.3 Key Takeaways of Survey Findings***

The element of integrity fails to be an integral part of climate finance in Mauritius. It is being noted that none of the respondents recognized transparency, accountability, disclosures/reporting, or even anti-corruption measures - in terms of tracking and oversight, to be core components of the overall notion of climate finance. It is likely that the view of climate finance is mostly tied to the mobilization of local and global funds which is an oversimplification as it only captures its core functions. Thus, it is important to recognise that climate finance is a multifaceted concept whereby effective governance is the backbone to ensure sound climate finance management.

Over 30 percent of respondents said they are extremely concerned – both as per their role and at the level of their organization, about climate change risks in Mauritius. This is evident that organizational awareness of climate risks is high, in which leaders are increasingly taking steps to understand and manage climate risk. However, when it comes to the misuse or management of climate finance, most respondents are ‘somewhat’ concerned. Based on the interview sessions, it was understood that weak governance structures in climate finance ecosystem along with systemic vulnerabilities - characterized by a lack of transparency, accountability, institutional capacity, and fragmented regulatory framework, contributed to such low awareness among respondents. For this reason, TI-CGIP has a role in raising awareness on how transparency goes beyond reporting obligations to become a strategic tool for managing finance, from the public and private sources.

84 percent of respondents view corruption as the most significant threat to the effectiveness delivery and facilitation of climate finance in Mauritius. This is closely followed by the lack of political commitment/will and scarcity of resources as second and third major obstacles. The perception of climate financing gaps is further complicated, with evidence pointing to significant problems with regulatory uncertainty, debt sustainability issues, supply chains disruptions, and greenwashing. 4 percent of respondents identify lobbying issues and the lack of climate experts as barriers. Mauritius needs to seriously consider these factors as potential emerging problems in climate finance.

92 percent of respondents overwhelmingly indicate that a relatively high Corruption Perceptions Index (CPI)<sup>6</sup> directly impacts climate finance. Accordingly, a high corruption perception signals the level jurisdictional risks in a country – implying that it is vulnerable to higher risk for corrupt practices within the public sector. Such indicator is in all likelihood to threaten funding allocated for both mitigation and adaptation initiatives, and erodes public trust.

Interestingly, the survey gathered valuable inputs from the stakeholders in terms of other potential barriers that are likely to impede the mobilization and access to climate finance in Mauritius, as follows:

- (i) Lack of communication will from the international organizations in Mauritius, who limit their communication strategy to a ticking-the-box exercise with the national television services including government information services.
- (ii) Weak political participation and commitment, along with limited stakeholder engagement and public consultations.
- (iii) Missing climate technical team and experts (local and international) to allow the smooth accreditation process of local entities and programme/project proposal reviews and submissions.

There is a need to bridge the current mismatch between economic projections and climate science. With regard to risk assessment and management, 36 percent of respondents reported have no internal climate scenarios, while 44 percent of respondents rely on industry-level scenarios to model uncertainties. Only 4 percent of respondents have internally-created scenarios. This indicates that organizations struggle to accurately estimate the costs of climate change, which partly explains to why climate-related financial risks are inadequately managed. In this view, Mauritius requires a stronger approach to micro- and macro-prudential approaches to enable organizations to (i) better understand the vulnerabilities associated, (ii) fill in the missing climate risk drivers devising their own risk assessment tools, and thus (iii) compensate for the underestimated economic costs..

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<sup>6</sup> Transparency International's Corruption Perception Index ranks countries and territories based on how corrupt these countries' public sector is perceived to be.

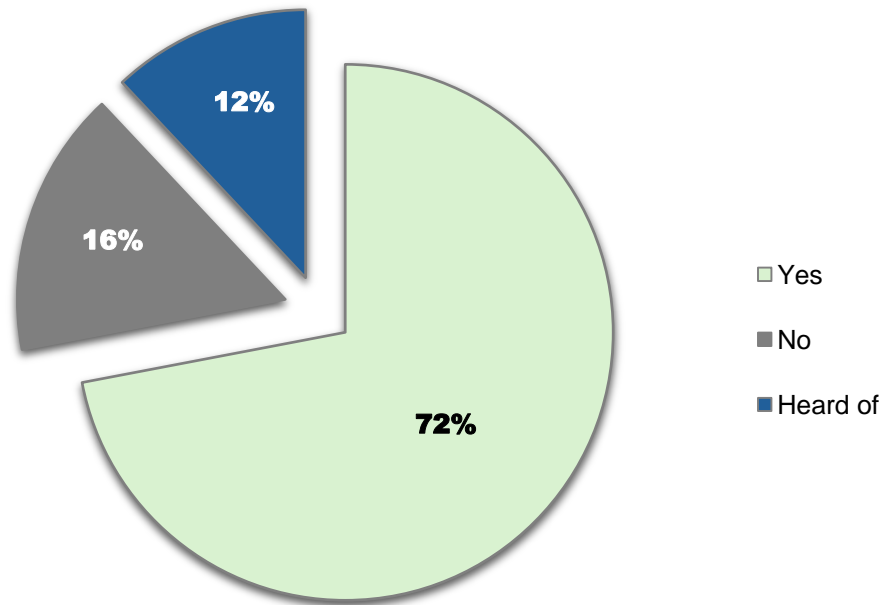
With regard to Mauritius' preparedness plan in its Information, Communication and Technology (ICT) sector to leverage on climate digital tools, a high number of responses were recorded at the lower end of the scale between 'neutral' and 'disagree' – with 32 percent of respondents indicating their disapproval to funding innovations to boost climate finance. Given Mauritius' remoteness, it relies heavily on historical climate data which limits re-analysis and disables researchers to make insightful projections. In order to fully harness the potential of digitization in climate finance, current inconsistencies and gaps in information will need to be addressed require by re-inventing how climate-related data are collected, managed, and shared.

Most of the respondents 'strongly agree' that embedding anti-corruption measures into national climate policies and strategies create a legal and institutional basis for governance measures. Examples include:

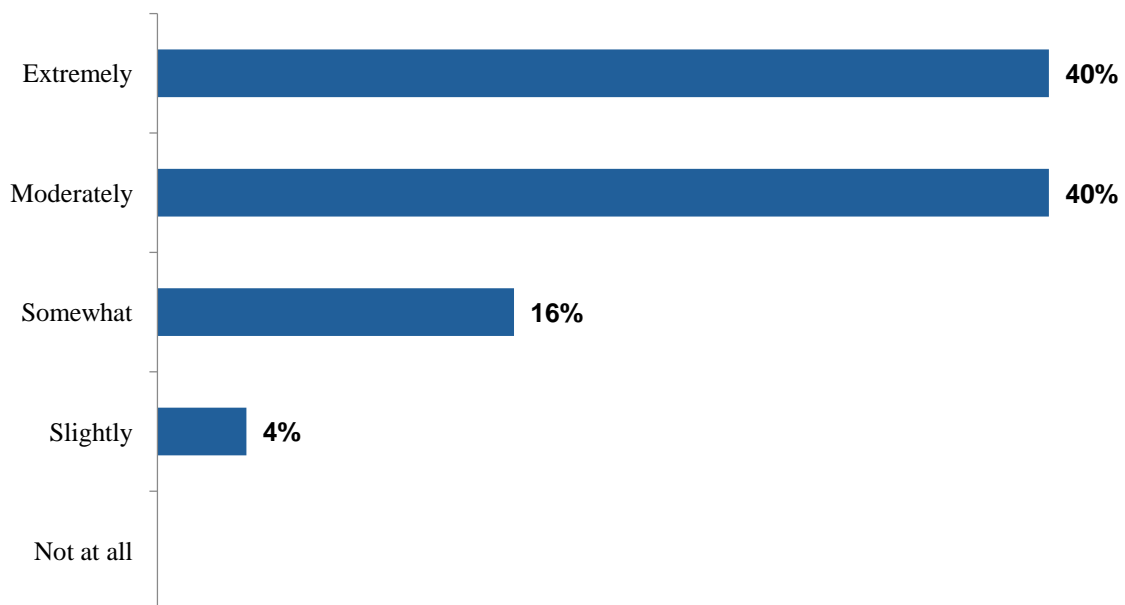
- (i) 80 percent of respondents indicate that strengthening enforcement and oversight bodies – including anti-corruption bodies, has the objective of reducing informational asymmetries and enhancing transparency in climate initiatives
- (ii) 76 percent of respondents strongly agree that there needs to be better access to grievance mechanisms, climate and environmental defenders, including whistleblowers in the pursuit of climate integrity in Mauritius. Whistleblowers should not be easily be swept under the rug or misidentified.
- (iii) 72 percent of respondents concur with the fact that strong collaboration between climate and anti-corruption actors is essential, either implicitly or explicitly, to strengthen governance and oversight of the management and use of climate finance funds.
- (iv) 60 percent of respondents support the fact that more independent oversight mechanisms, through lobbying registers and declarations of interests, need to be established for the detection of conflicts of interest and better monitoring in the use and management of climate funds.
- (v) 88 percent of respondents indicate that there should be better information openness on climate finance, projects and contracts in Mauritius. Financial agility may be achieved only when organisations are able to respond in a timely manner to: (a) any unplanned or unpredicted event, and (b) build adaptability and resilience.

**2.3.1 PART I - Awareness**

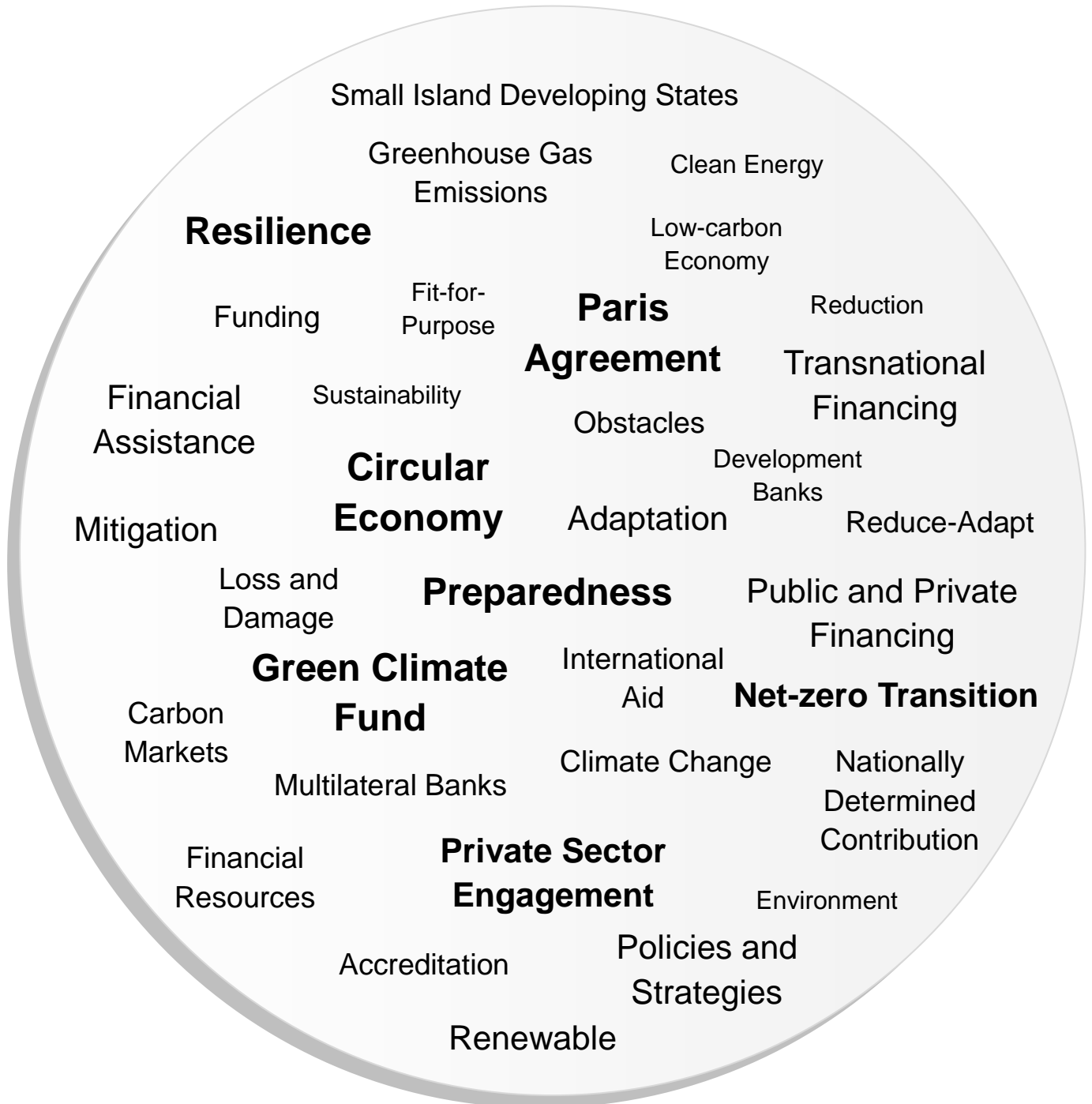
**Question 1** - Are you aware of Transparency International Secretariat's (TI-S) Climate Governance Integrity Programme (CGIP)?



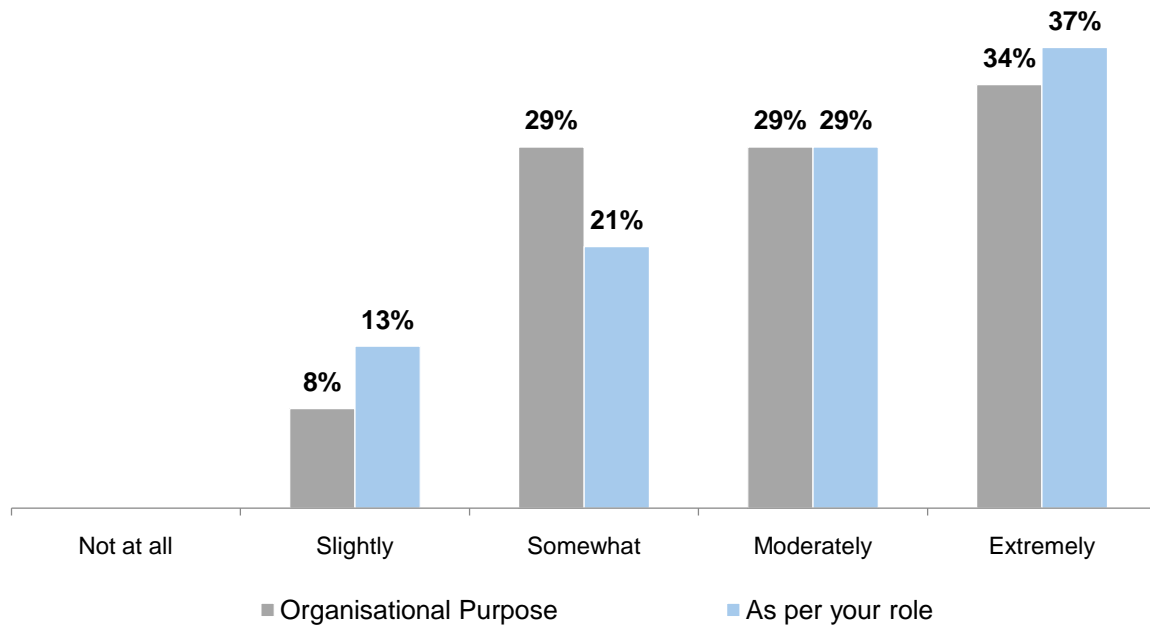
**Question 2** - Indices for corruption and governance confirm that inconsistent integrity controls in climate finance remain ongoing problems in African countries, including Small Island Developing States (like Mauritius). How familiar are you with the concept of 'Climate Finance'?



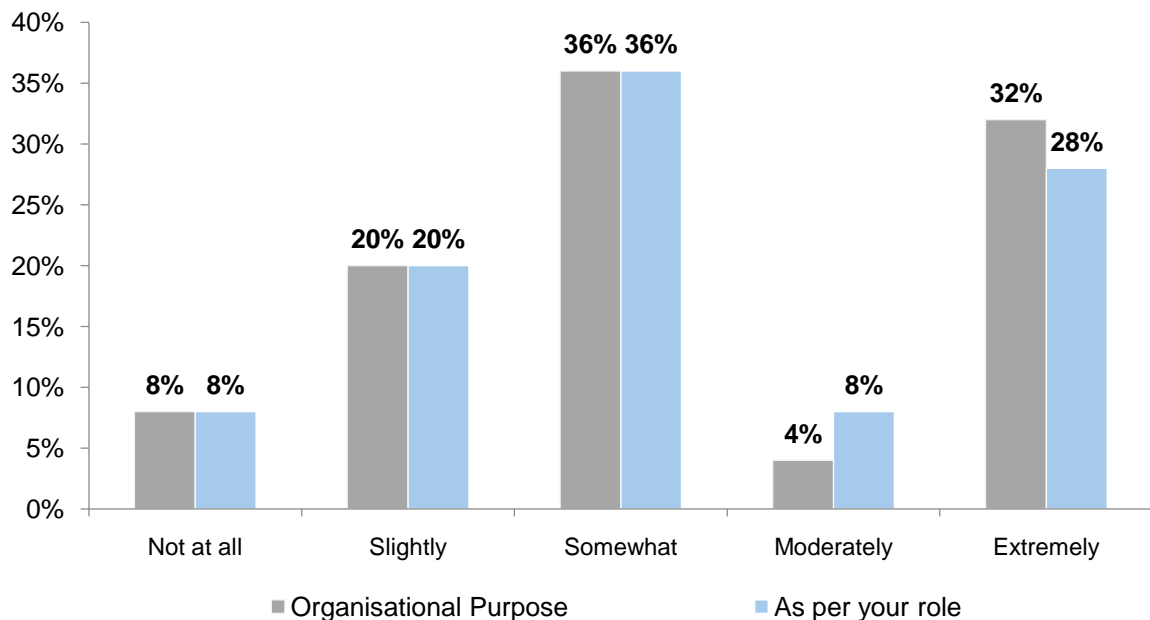
**Question 3** - *What does 'Climate Finance' mean to you? Please state your answer using 3 keywords.*



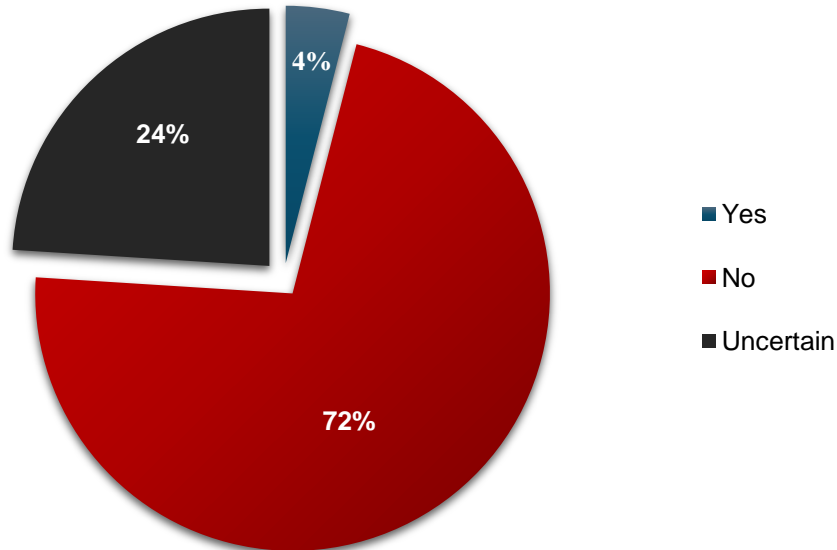
**Question 4 (a)** - *How concerned are you about climate change risk?*



**Question 4 (b)** - *How concerned are you about the misuse or mismanagement of climate finance?*

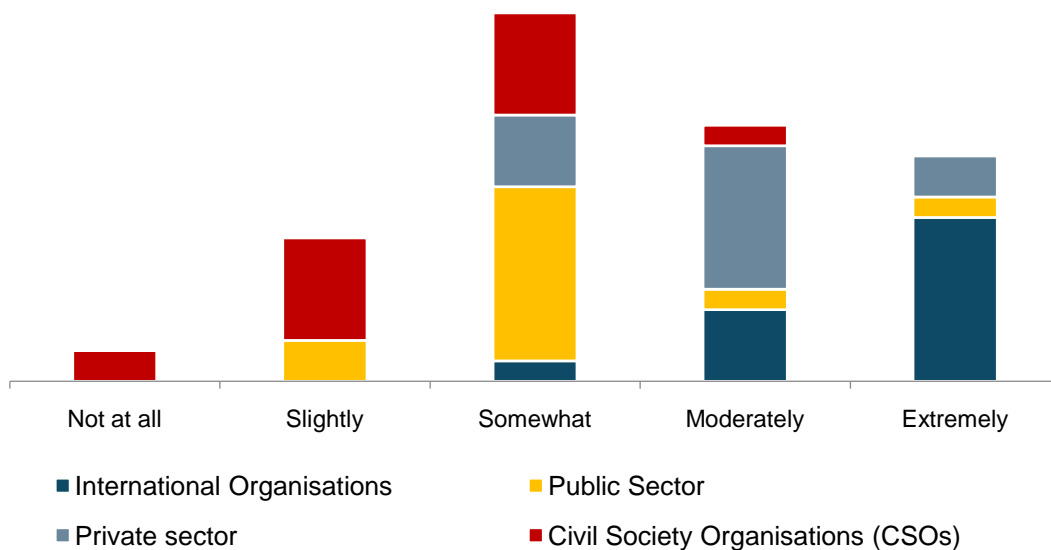


**Question 5** - Civil society and community stakeholders have a critical role in monitoring climate financing initiatives for integrity breaches. According to you, does Mauritius have well-established processes to periodically conduct civic engagement related to how money is raised and spent to address climate change?

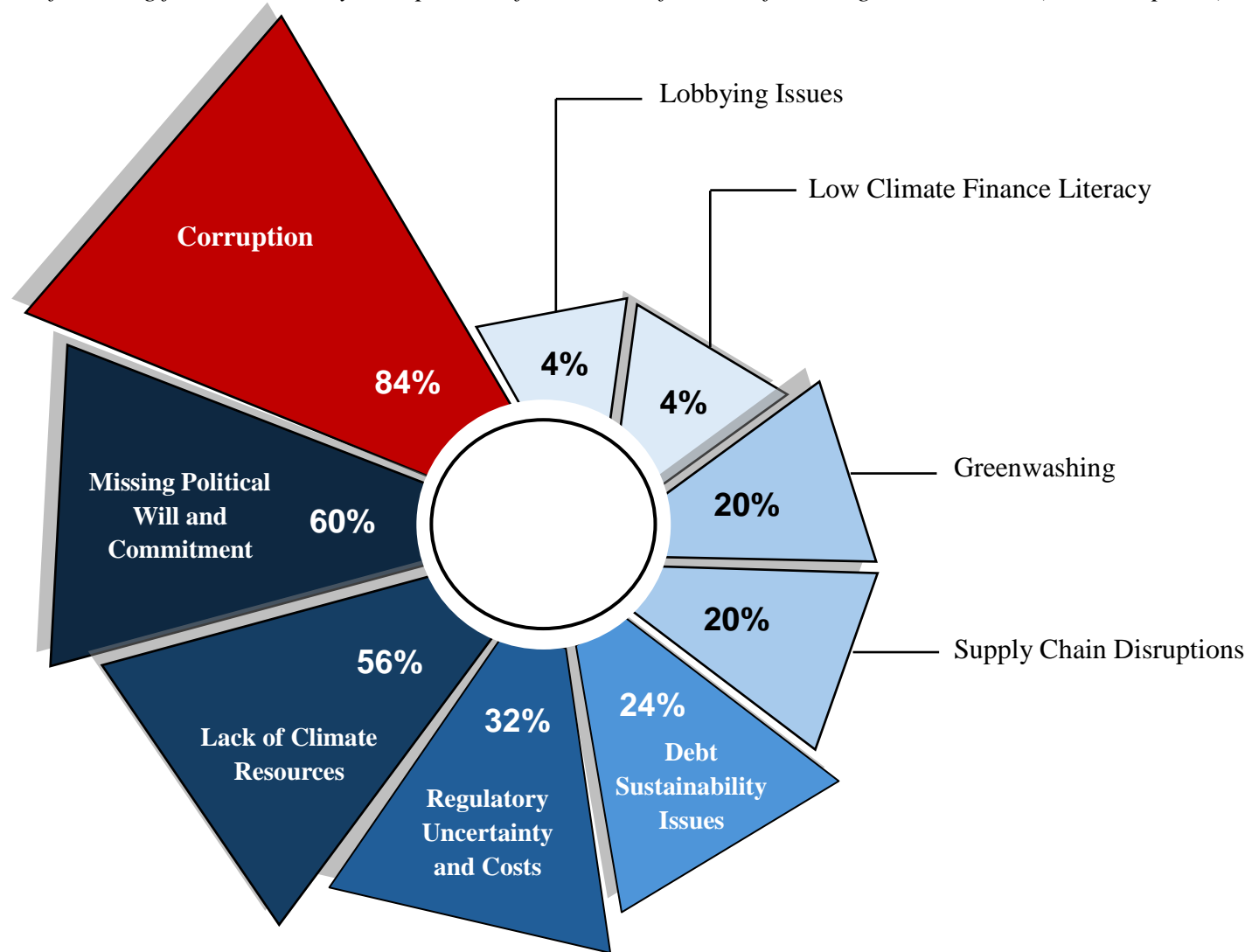


### 2.3.2 PART II - Prioritization

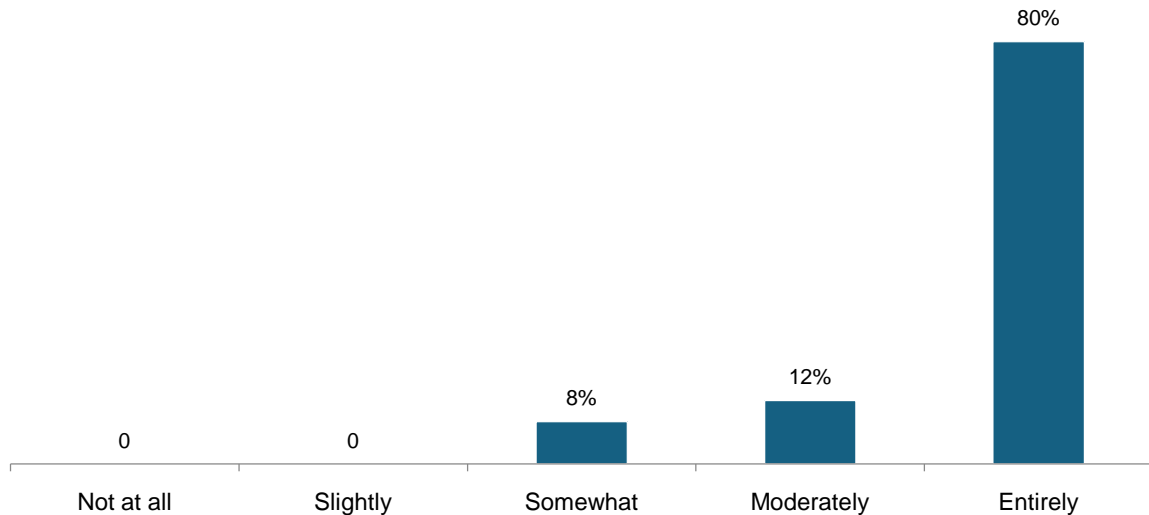
**Question 6** - To what extent do you think that climate governance standards\* are achieved within the following group of stakeholders in Mauritius?



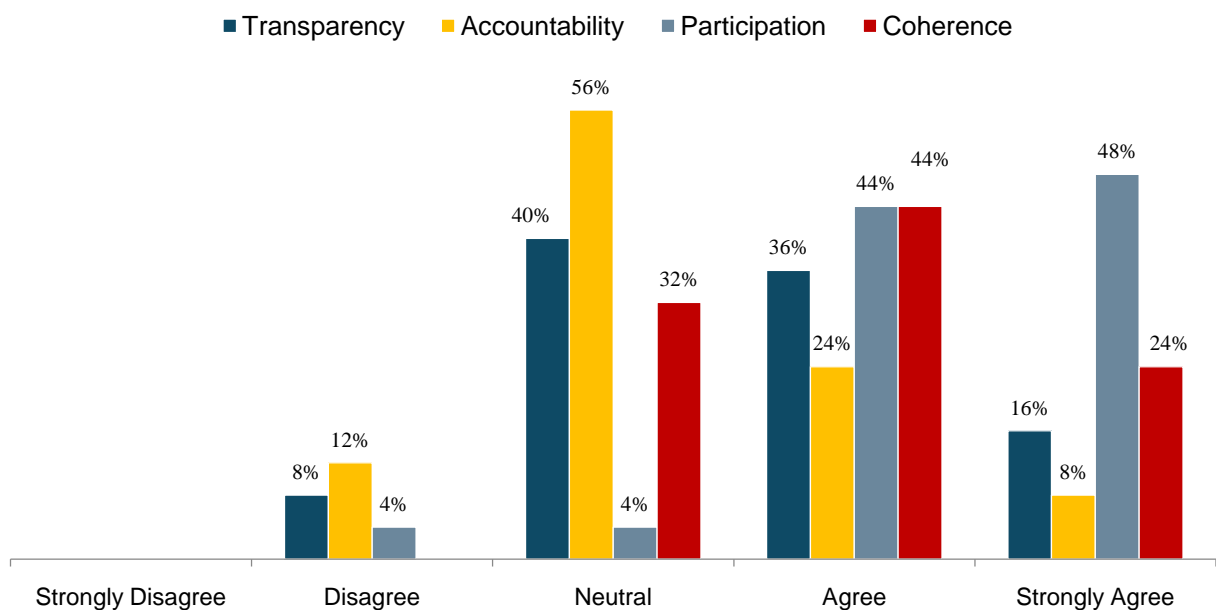
**Question 7** – Which of the following factors are likely to impede the facilitation of climate financing in Mauritius? (Choose up to 3)



**Question 8** - In 2021 it was found that Mauritius' contribution to Global Greenhouse Gas (GHG) emissions is relatively small, around 0.01% - positioning the country 148th (between 1990 and 2021) globally in terms of GHG. To what extent do you think that climate governance and integrity should feature as a priority into national efforts?

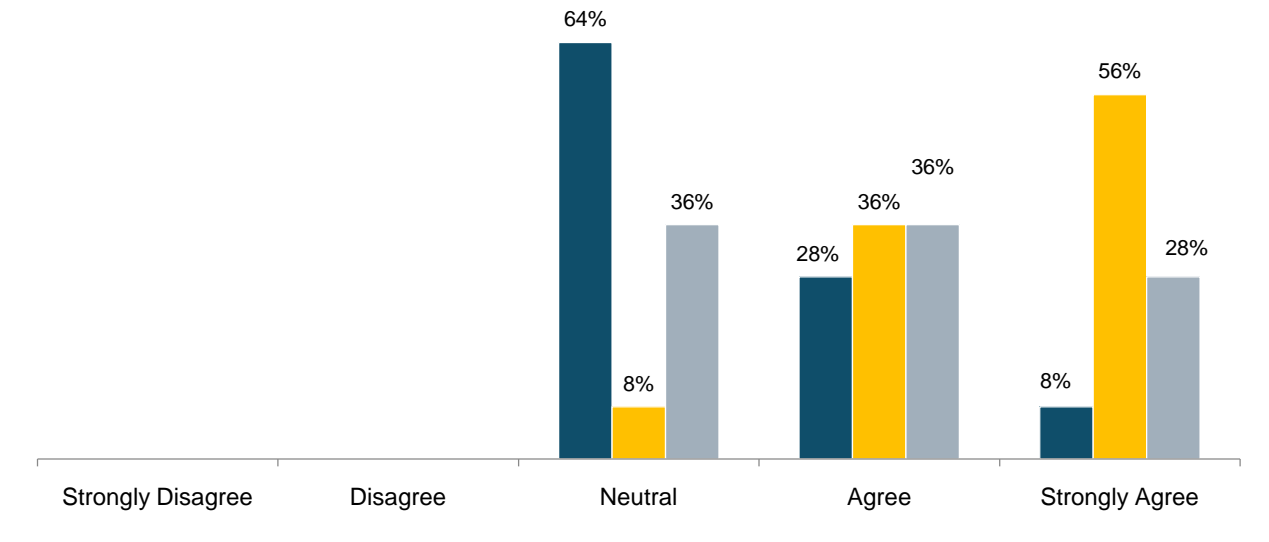


**Question 9** - The National Budget Speech (2025/2026) on 05 June 2025, announced the establishment of a Climate Finance Unit within the Ministry of Finance to enhance the mobilization and better management of climate finance for adaption, mitigation and resilience. To what extent do you think the set-up of a Climate Finance Unit in Mauritius will enhance the following?



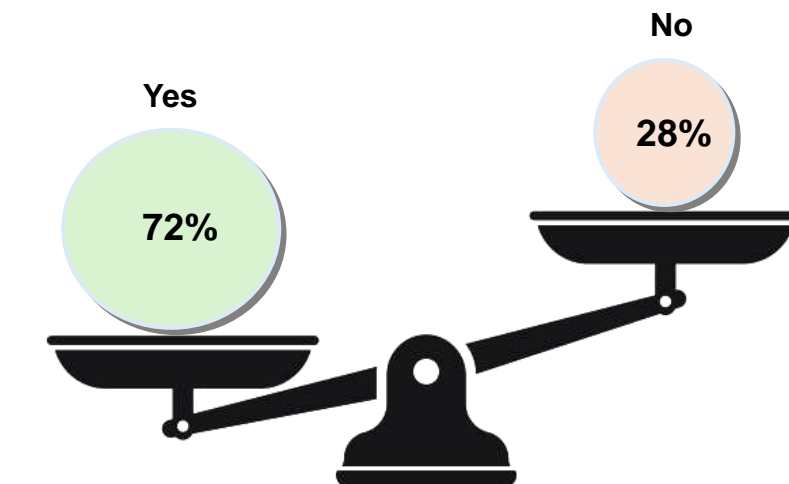
**Question 10** - *The integration of green considerations into fiscal frameworks aim to protect green public investments during times of fiscal tightening and deficit reduction. Some examples include green bonds, green public procurement, carbon taxes, inter alia, fossil fuel subsidy reform. How far do you agree that future considerations for the establishment of a green fiscal incentives policy framework in Mauritius should be given for the:*

- Integration of climate/environmental strategies in tax and spend decisions
- Regulation of how budget measures are likely to impact climate/environment
- Leverage financial assets and liabilities to fund the low-carbon transition



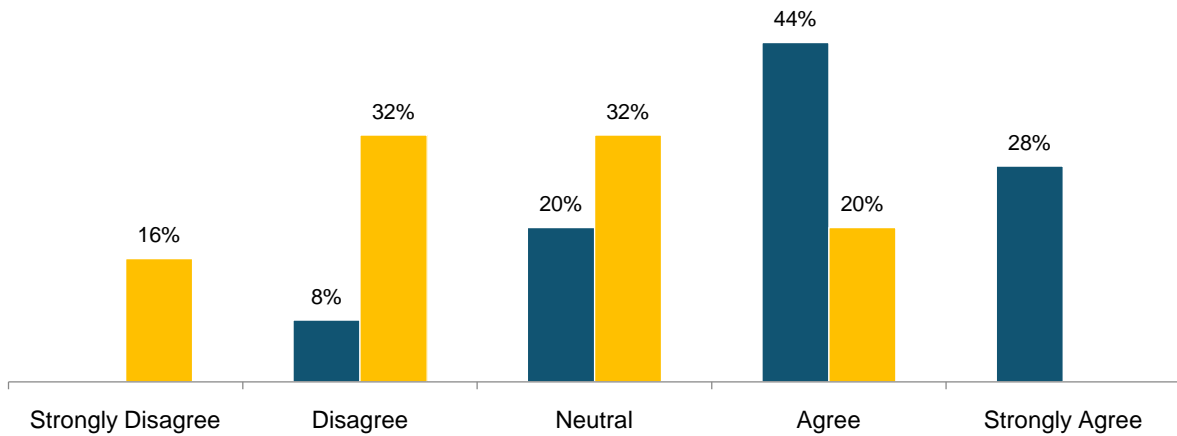
### 2.3.3 PART III - Accessibility

**Question 11** - *Have you heard of the 29th Conference of Parties (COP29) Declaration on Green Digital Action?*



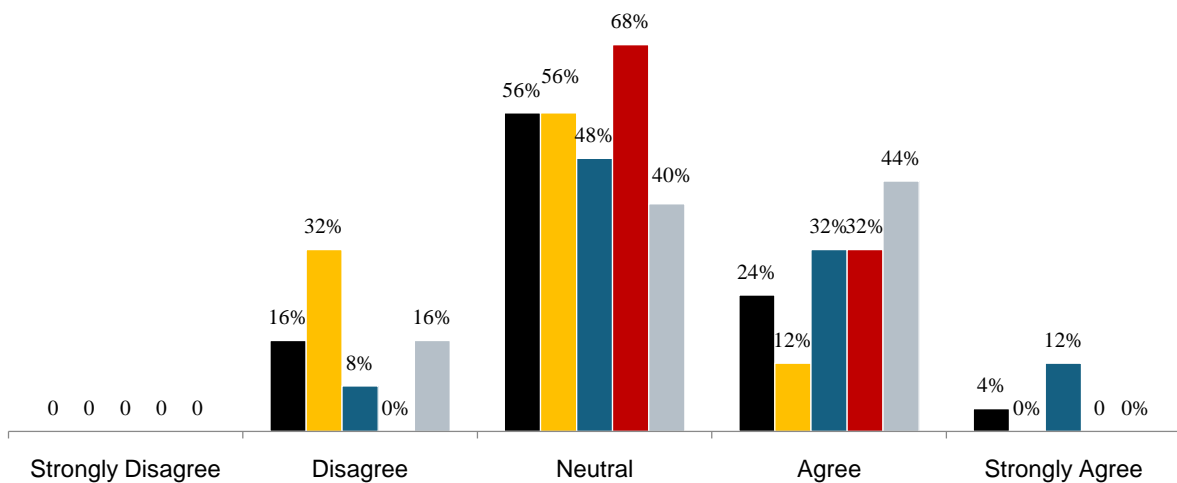
**Question 12** - *The 29th Conference of Parties (COP29) emphasized on the need to leverage digital solutions and technologies to accelerate climate action and improve access to climate financing via the Information and Communication Technology (ICT) sector - which is likely to emerge as the next high-productivity industry in climate matters. To what extent do you agree that?*

- The ICT sector has (or will have) a major role in strengthening transparency, accountability, and integrity in climate finance governance
- Is Mauritius' ICT sector prepared to leverage on digital tools?

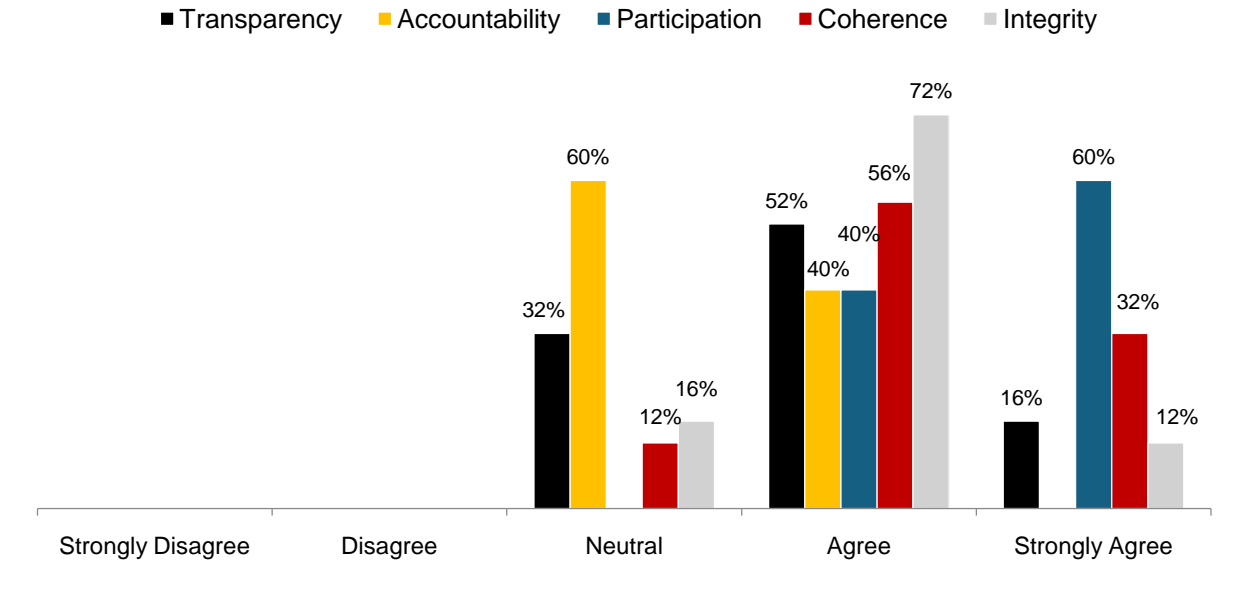


**Question 13 (a)** - *Mauritius aspires to become a regional innovation hub. How far do you agree that digitalization in climate actions and financing will enhance the following in the short-term (that is now)?*

- Transparency
- Accountability
- Participation
- Coherence
- Integrity

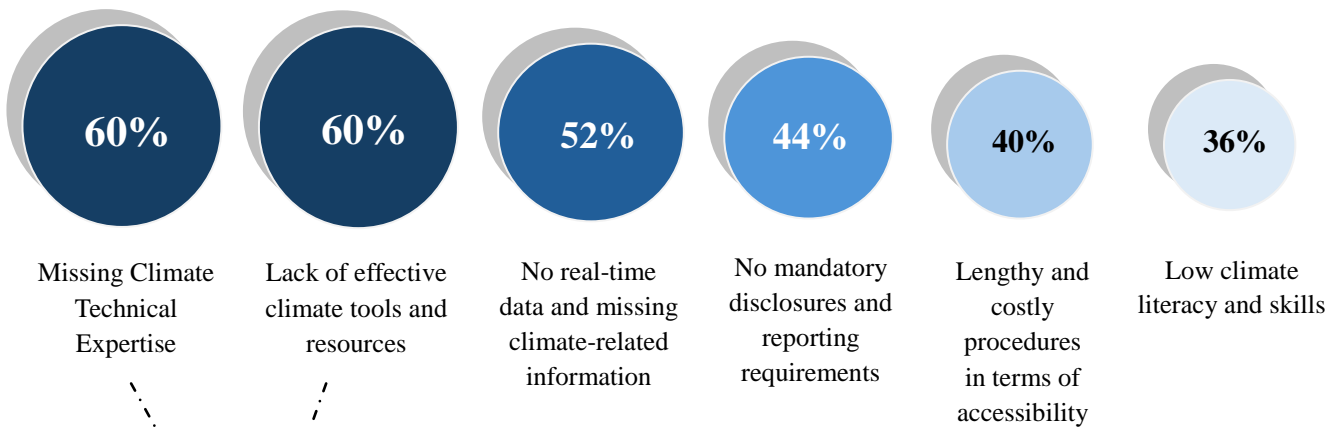


**Question 13 (b)** - *Mauritius aspires to become a regional innovation hub. How far do you agree that digitalization in climate actions and financing will enhance the following in the near future (in the long-run)?*



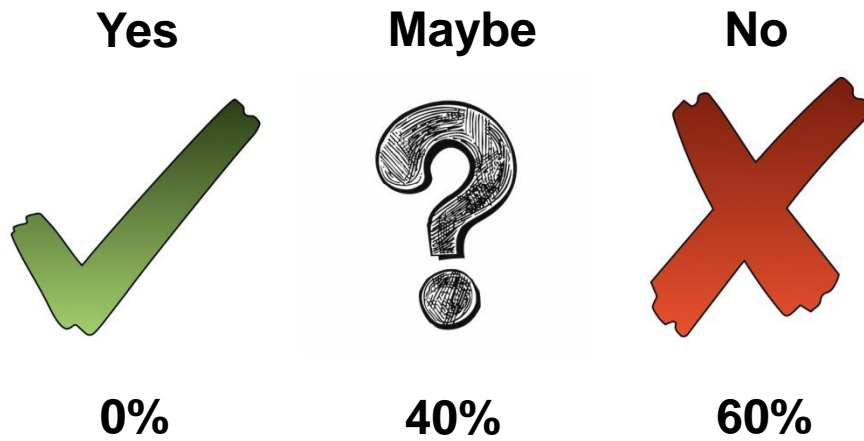
**2.3.4 PART IV - Delivery**

**Question 14** - *According to you, what are the main barriers that are likely to impede the effective delivery of climate financing governance initiatives in Mauritius?*



*These render it difficult to build and maintain strong, specialized bodies like a national designated authority (NDA) in Mauritius, which require a high level of institutional capacity, technical expertise, and reliable human resources to: access climate finance, support the appraisal of climate projects, and to further monitor and evaluate their implementation.*

**Question 15 (a)** - Are you confident that Mauritius will fulfill its national efforts - as per its Nationally Determined Contribution (NDC) aiming to reduce greenhouse gas (GHG) emissions by 40% by 2030?



**Question 15 (b)** - Based on your answer above [in question 15 (a)], please briefly explain why you have chosen this.

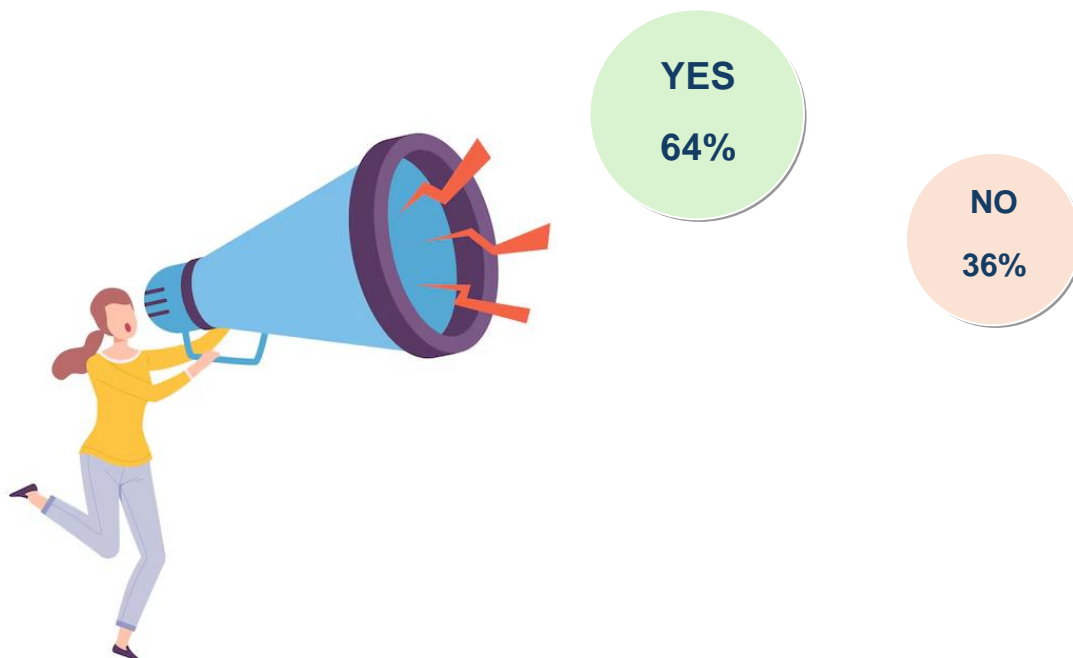
**According to Respondents (verbatim comments):**

1. An effort is required to anticipate future issues and to prevent an abuse from polluting industry operators
2. Small Island Developing States (SIDS) are not prioritised enough globally (and at regional level) in terms of financial assistance
3. To protect against, and keep the public constantly informed of, the mismanagement of public funds and reinforce trust
4. Mauritius struggles with weak enforcement mechanisms where funds are concerned, including inadequate capacity of climate laws.
5. gain public trust through transparency and accountability in all aspects of climate finance operations
6. To ensure greater accountability for actions and decisions related to climate finance and for better risks assessment and management
7. Governance and integrity help in monitoring loans, grants, finances of the country - which is currently missing in Mauritius
8. Mauritius should work in a solution together with the largest emitter as they are the biggest contributor. Their decisions affect us more than our own decisions. We suffer more from climate change than them.
9. Weak climate laws on financing

10. To enhance transparency and more disclosures to clearly inform the public on the flow of climate funds
11. To prevent corruption practices in climate funds
12. SIDS are most vulnerable to climate-related shocks and disasters, in the form of extreme weather conditions, rising sea levels, and food insecurity.
13. Climate governance and integrity is needed as a control mechanism to mitigate, and prevent, abuse of procurement processes.
14. Mauritius is a SIDS which is highly vulnerable to climate change and depends mostly on external support. It is important to include this as a priority in government agenda.
15. The public must be able to ask questions and track both external and internal flow of climate funds
16. The current climate finance framework in Mauritius is not sustainable and robust enough

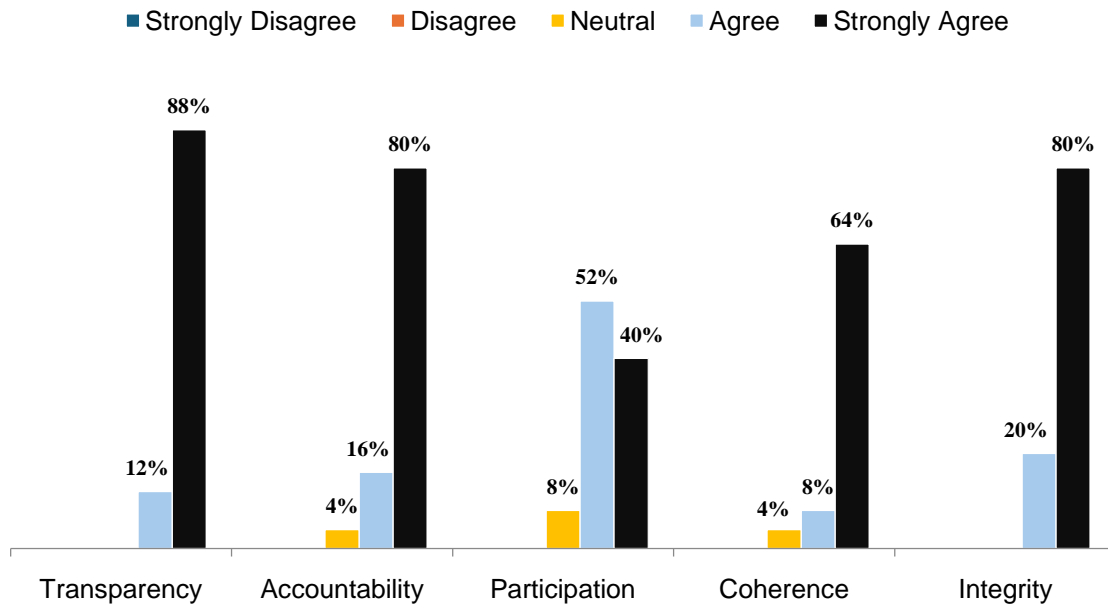
**Question 16** - *Since 2022, the Climate Protest Tracker has identified nearly two dozen climate protests in at least 41 countries - relating primarily to climate policy, governance, and funding. As climate politics become more salient and civic engagements fail, climate-related demonstrations are likely to multiply and expand in influence.*

*Do you believe that public climate demonstrations can play a meaningful role in holding decision-makers accountable in Mauritius?*

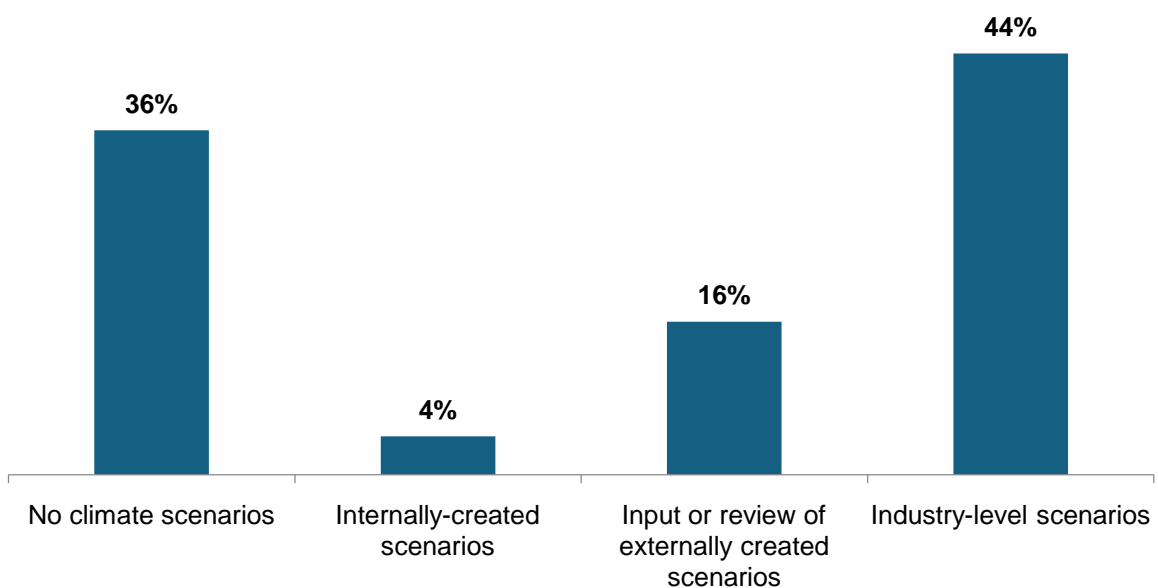


**2.3.5 PART V - Monitoring**

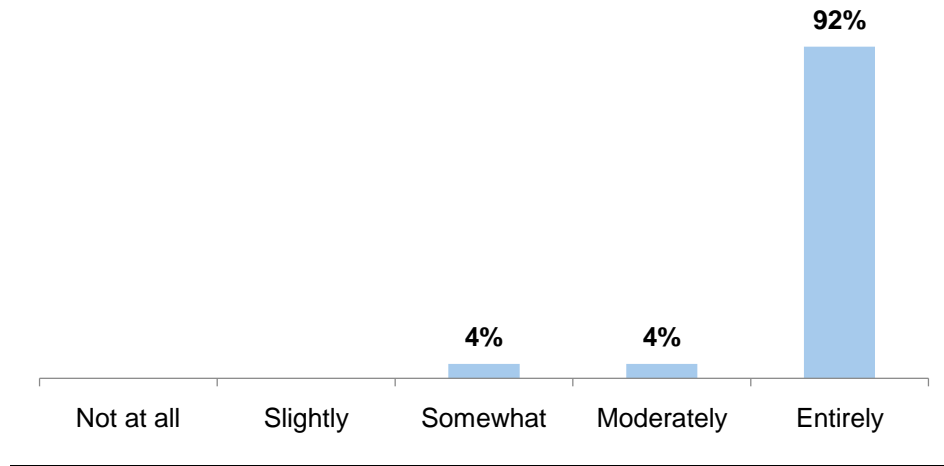
**Question 17** - *To what extent do each of the following governance aspects assist in overseeing how funds are spent, in reporting results, and in verifying the accuracy of the reported information?*



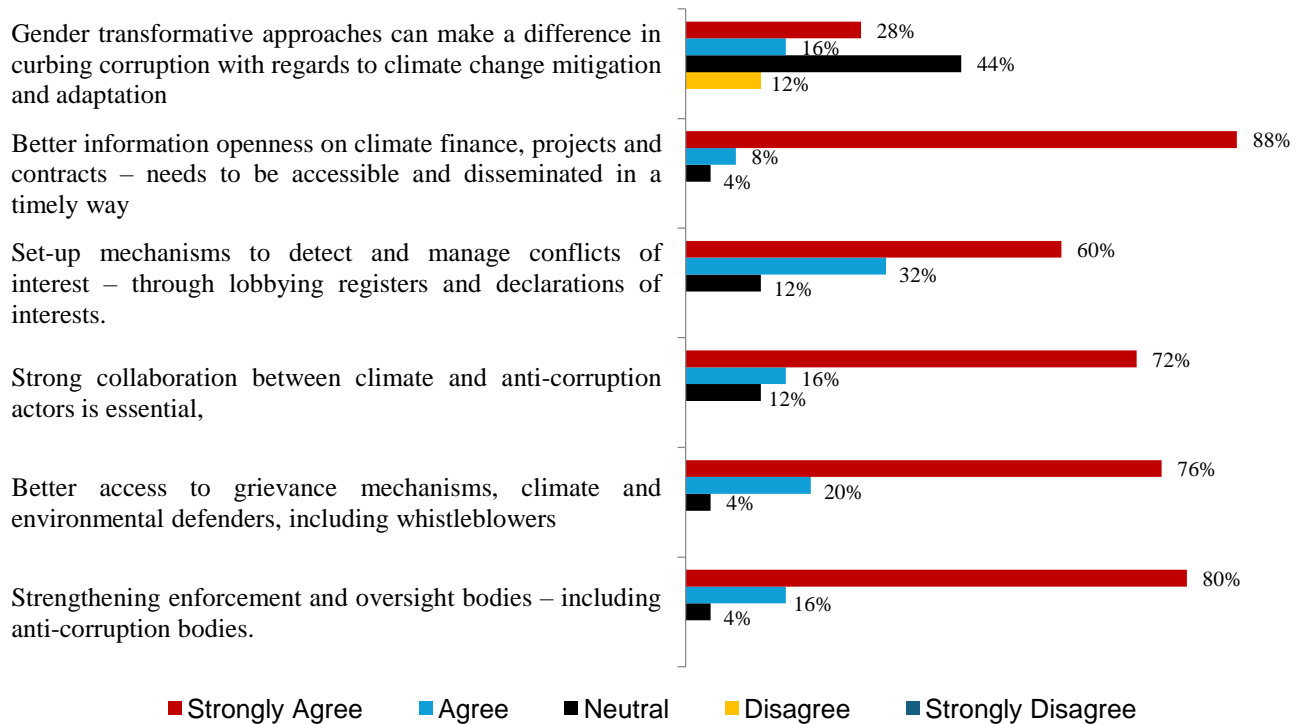
**Question 18** - *Do you (or does your organisation) utilise Climate Scenario Analysis and Planning framework for climate-related risk and opportunity assessment?*



**Question 19** - As per the Corruption Perception Index 2024, out of 180 countries, Mauritius finds itself with a score of 51 out of 100 in terms of public sector corruption - ranking 56 out of 180 countries. To what extent do you think corruption is a barrier to effective climate governance and integrity in Mauritius?



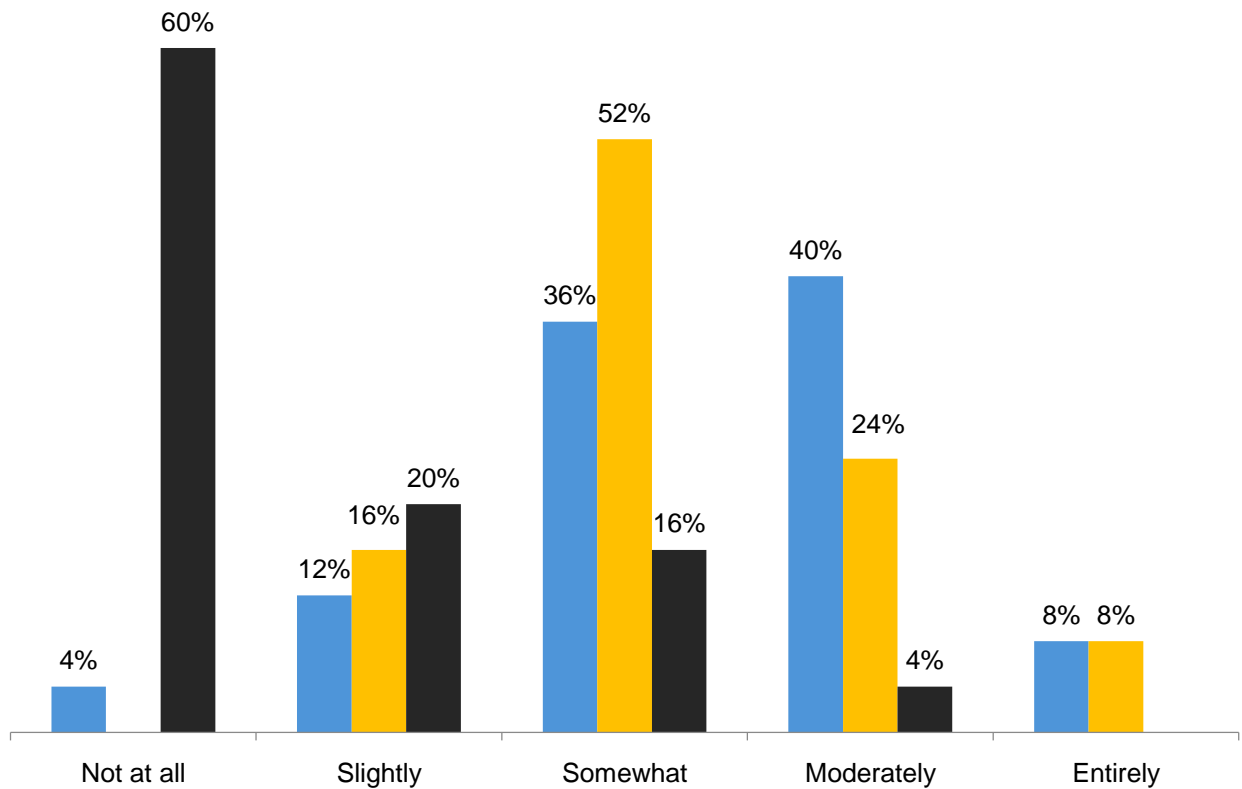
**Question 20** – To what extent do you agree that the integration of the following anti-corruption measures into climate policies and projects is a way to strengthen climate finance governance in Mauritius?



### 2.3.6 PART VI - Diversity and Inclusion

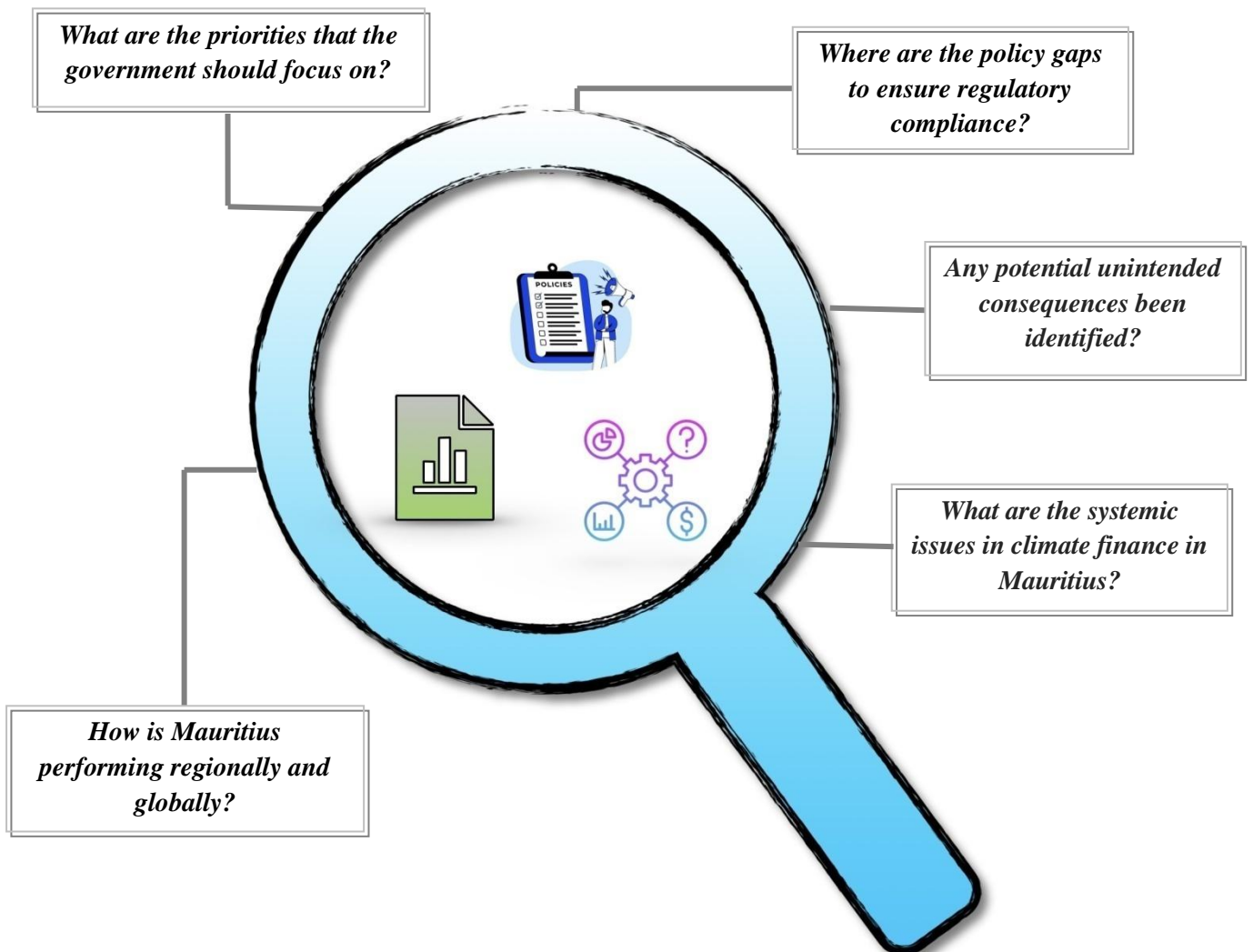
**Question 21** - A study conducted by Transparency International, entitled "Climate Change, Gender and Corruption", found that gender equality and corruption are closely interlinked. The integration of gender considerations into all stages of climate-related projects and policies is said to strengthen climate finance governance, sustainable growth, and financial development in a country. In this respect, to what extent do you agree with the following statements:

- Gender blind climate actions that ignore diversity and inclusion could result in climate change adaptation and mitigation interventions being vulnerable to corruption
- Incorporating gender awareness and gender criteria into climate financing mechanisms and strategies would likewise constitute 'smart climate finance'
- The climate finance policies in Mauritius adequately consider the needs and perspectives of women and marginalized groups?



## Section 3

### Shortcomings of Mauritius' Climate Finance System



### ***3.1 The Rise of Climate Lobbying***

Lobbyists, often coined as corporate climate lobbyists, are increasing their influence in public policy spaces to alter government action and decision-makers to retrench national regulations related to climate, by maintaining ‘business-as-usual’ scenario. In the area of climate-related development finance (CMI, 2021; Fraser and Ramos, 2024), this is an alarming issue whereby there is constant controlling, delaying or blocking binding climate-motivated policy and climate-related financial disclosure reforms by “powerful” players<sup>7</sup> - which tend to remain anonymous. Based on an industry-analysis by InfluenceMap (in 2019), it was found that five oil and gas giants<sup>8</sup> would engage in direct lobbying by earmarking over USD 200 million annually as lobbying expenditures for blocking climate change policies.

Small Island Developing States characterized by their isolated framework and having low economic importance do face opposition to their position when it comes to unlocking vital funding. Between 2018 and 2023, as per the Climate Policy Initiative Report (2025), it was observed that 79 percent of global climate finance was concentrated in the following three regions – East Asia and the Pacific, Western Europe, and the US and Canada, while the African region (including Mauritius) obtained a share of less than 3 percent – with only USD 47 billion of global climate finance mobilized.

Information pertaining to regional distributions remains crucial in climate finance governance as a means to constantly raise awareness. However, statistical information collected by geographical regions, especially for Global South countries, is unevenly resourced and fragmented. Unfortunately, it does not stop here. This is an issue transcending both local and regional boundaries reaching global platforms.

November 2022, the United Nations Climate Change Conference COP27, was dubbed as the commencement of climate finance lobbying at the international level. While climate finance talks was key during COP27 negotiations; precisely on the need to establish (i) a fund for ‘Loss and Damage’ and (ii) new funding arrangements, however, the conference’s attention quickly deviated towards the presence of fossil fuel proponents in the summit - with over 600

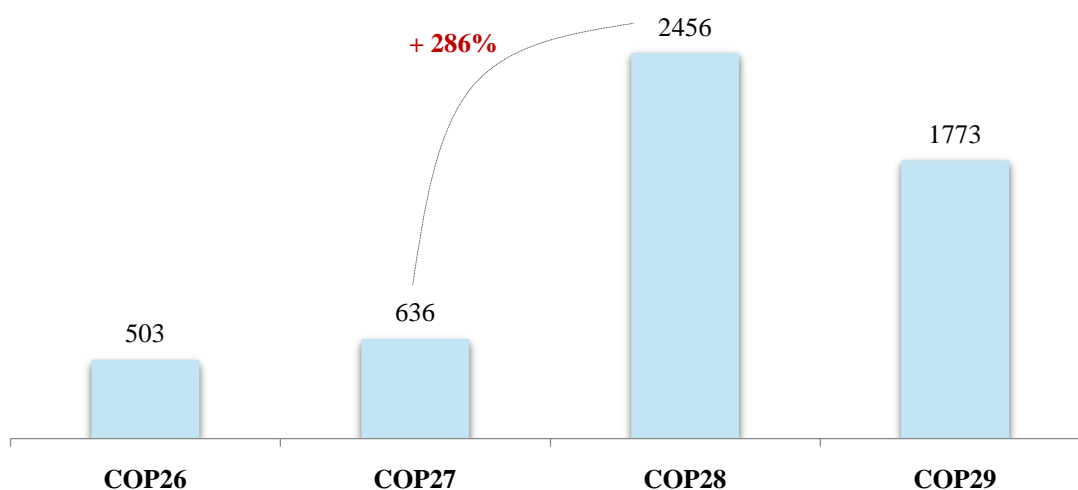
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<sup>7</sup> Based on research findings by the London School of Economics and Political Science in February 2023, these actors usually constitute of trade associations, industry alliances and coalitions.

<sup>8</sup> These include: BP (USD 53 million annually), Shell (USD 49 million annually), ExxonMobil (USD 41 million), Chevron and Total around USD 29 million annually.

fuel industry representatives attending COP27. By comparison to COP26, this represented an increase of 26 percent. Over the years, this figure eventually exploded to over a thousand of fuel lobbyists accredited in COP28 and COP29<sup>9</sup> (as depicted below in Figure 8), due to the effect of COVID-19 lifting restrictions.

**Figure 8: Number of Fossil Fuel Lobbyists Attending Conference of the Parties (COP) of the UNFCCC**



*Source: Own representation based on findings from Global Witness (2024) and The Guardian (2022, 2024)*

While companies are not allowed to register directly, lobbyists would simply circumvent this rule by going through those organisations admitted to the COP, basically as observers. The question here is: was this an illegal or unethical practice? In reality, the answer is no. There is no obligation, any mandatory requirement, or even to publicly declare, the true affiliation during the registration for delegates. This was (and is still) the missing piece of COPs.

As a response to allow the global community to confront the climate crisis with integrity and ambition, Transparency International in March 2025, along with 250 civil society organizations (CSOs), addressed an open letter to UNFCCC and Brazilian COP30 leadership to ensure that; (i) a conflict of interest policy be implemented; (ii) the identity/information of all participants be displayed on a publicly centralised platform; and (iii) the need to adopt a reform to ensure that COP Presidencies be free of lobbyists from high polluting industries. As a beginning, these are some recommendations that Mauritius should consider implementing

<sup>9</sup> This comprised of nearly 500 Carbon Capture (CC) lobbyists that were present at COP29.

during high-level meetings pertaining to climate financing – especially with the upcoming national Climate Finance Unit within the Ministry of Finance, in a bid to mobilise financing for adaptation, mitigation and resilience with enhanced transparency and ensure ethical conduct between interest groups and public officials is respected at all times.

There is a need for publicly published information, including some sensitive information, in Mauritius to enable the proper identification of those business and industry groups that gain ‘privileged assesses’ in the climate decision-making process. If this is left unchecked, then it is likely to give rise to climate finance risks at two levels – policy and execution, in the form of undue lobbying, conflict of interest, bribery, nepotism, embezzlement (as depicted in Figure 9 below). The goal here is to have policy-focused solutions, by incorporating lobbying activities into a compliance framework, precisely developing national standards on responsible climate lobbying that would require participants to undertake the ‘comply or explain’<sup>10</sup> approach. As such, these policy recommendations would be under three pillars; (i) Policy, (ii) Governance, and (iii) Disclosure.

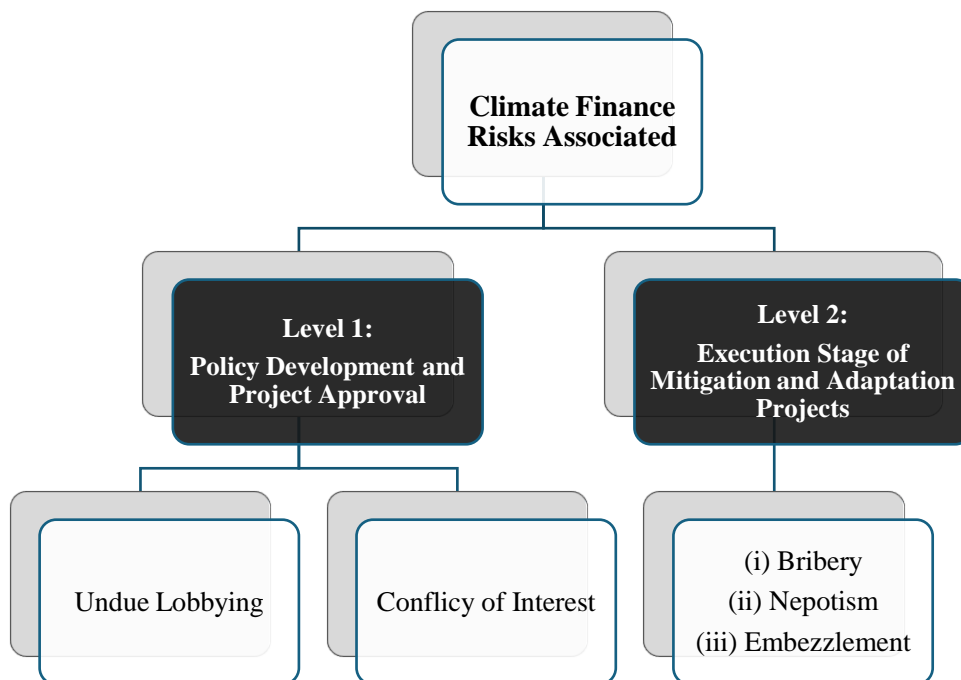
In Mauritius, it has often been reported that banking institutions are the ‘powerful actors’ that hinder the growth and financing of non-banking financial institutions due to multiple competitive reasons - like do not want competitors to use information to their advantage, and for financial reasons. If such claims are proven to be true, then it is a situation of unequal climate finance lobbying. Yet, in reality, there is no detection mechanism to enable strict oversight, or even an established compliance framework for proper verification of such talk. And hence, such rumours quickly translate into climate misinformation and disinformation which erodes public trust. Moreover, as highlighted during the 59<sup>th</sup> Session of the UN General Assembly (May 2025)<sup>11</sup>; climate misinformation practice is becoming a dangerous profit-making activity which is undermining international cooperation on climate finance. This might be a direct threat in Mauritius if no preventive measures are taken, as it relies heavily on climate foreign aid and relations.

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<sup>10</sup> This notion is based on the UK Corporate Governance Code, that was updated in January 2024, to include the ‘comply or explain’ basis. This is segmented into the following five sections: (i) Board Leadership and Company Purpose, (ii) Division of Responsibilities, (iii) Composition, Succession and Evaluation, (iv) Audit, Risk and Internal Control, and (v) Remuneration

<sup>11</sup> 59<sup>th</sup> United Nations General Assembly (May 2025), ‘The imperative of defossilizing our economies - Report of the Special Rapporteur on the promotion and protection of human rights in the context of climate change, Elisa Morgera’

**Figure 9: Climate Finance Risks Associated with Lobbying**



*Source: Own Representation based on findings from U4 Anti-Corruption Resource Centre and Transparency International*

Practices of lobbying activities are legal in Mauritius and provisions are clearly stipulated via (i) The Financial Crimes Commission Act, (ii) Public Procurement Act, and the (iii) Code of Ethics of the Financial Services Commission. But, when it concerns climate financing and activities, there are no legal framework or compliance requirements. Here lies the legal challenge: how to identify and monitor climate lobbyist in Mauritius when no mandatory registration mechanism/tools exist, including no public registers. Would it be safe to simply rely on organizations: “I give you my word, I will ensure ethical lobbying practices and transparency at all times”? Such legal loophole simply allows climate lobbyists to apply the notion of confidentiality as a strategic tool to bypass the need to remain transparent in their doings, including any disclosure requirements.

It is important to remind that lobbying is not an illegal practice, and is recognized as a natural part of the democratic process (OECD, 2021). However, the main concern is that it is not regulated within specific parameters to prevent abuse, undue influence and corruption. Mauritius currently lacks substance in terms of a set of principles or guidelines to ensure more transparency and integrity in decision-making process. Without forgetting the power of

social media to shape policy debates and to persuade the public in pressuring policymakers and indirectly influence government decision-making processes. For this reason, in line with the OECD policy communities (OECD/LEGAL/0379)<sup>12</sup>, Transparency Mauritius strongly recommends the following three key recommendations in shaping public policies in climate finance:

- (i) Code of Conduct: ensure ethical conduct to facilitate dialogue between policymakers and various climate actors – with special considerations to CSOs and NGOs.
- (ii) Public Registers: for the timely collection of climate-related information that would be open and easily accessible to the public
- (iii) Disclosure Requirements: prioritise on shifting to mandatory impact reporting to enable rigorous monitoring and tracking of funds

**Figure 10: Key Policy Recommendations for Future Lobbying Engagement**



*Source: Author's Own Representation, based on the mandate and vision of Transparency International - Mauritius*

In addition this, the recommendations listed in Table 3 (below) are complementary to the above guidelines (in Figure 10), intended to provide valuable perspectives, data and insights in climate decisions. Each key message has been tailored for the local context; classified in terms of policy, governance, disclosure, and regulatory footprint.

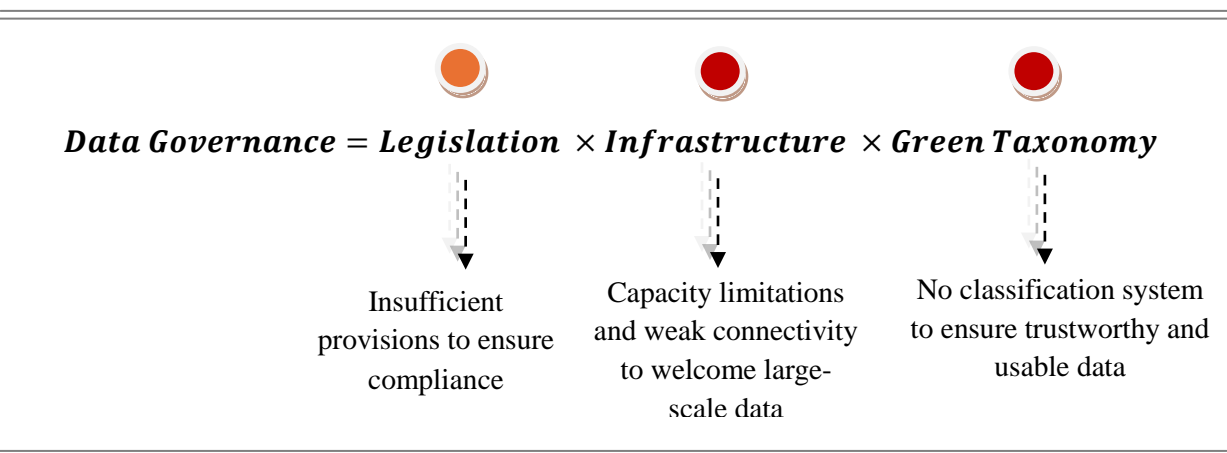
<sup>12</sup> OECD/LEGAL/0379 was adopted in February 2020 (Amended in May 2024) by the Council, establishing a list of recommendations with regard to Transparency and Integrity in Lobbying and Influence. For a detailed overview, see: <https://legalinstruments.oecd.org/en/instruments/OECD-LEGAL-0379>

**Table 3: National Framework on the Standard on Responsible Climate lobbying - in line with Transparency Mauritius' Strategy 2025-2030)**

<b>Policy</b>	Ensure there is a public commitment to align all of the climate lobbying with Mauritius' Nationally Determined Contribution (NDC) aiming to reduce greenhouse gas (GHG) emissions by 40% by 2030
<b>Governance</b>	Assign responsibility at board level for oversight of activities and approach towards climate lobbying and influence activities
<b>Governance</b>	Implement a clear framework for addressing misalignments between climate lobbying and Mauritius' NDC aiming to GHG emissions by 40% by 2030
<b>Disclosure</b>	Public disclosure of details related to membership of, support for and involvement in all associations, alliances and coalitions engaged in climate-related lobbying
<b>Disclosure</b>	Public disclosure of (a) climate lobbying expenditures; (b) details of individuals that lobby on behalf of the organisations, (c) topic of communication, including (d) donations and contributions received by the government.
<b>Disclosure</b>	Climate lobbying assessment on (a) supporting ambitious public climate change policy; (b) the company's ability to deliver its own corporate transition strategy
<b>Regulatory Footprint</b>	The introduction of a regulatory footprint in public decision-making process detailing lobbying and influence actors and stakeholders consulted.

### 3.2 Climate Data Governance: The Missing Piece in the Climate Finance Puzzle?

Despite Mauritius demonstrates relatively strong statistical capacity within the African region – with a score well above the 90<sup>th</sup> percentile, it lost its status as a leader in 2019 to eventually find itself ranked third behind South Africa and Egypt (between 2020 and 2023)<sup>13</sup>. Even worse, the availability and quality of climate-related data in Mauritius remains uneven and scattered across various sources. Climate data governance relies upon three main ingredients, as formulated below, (i) Robust Legal Framework, (ii) Stable and Cost-Efficient Climate Data Infrastructure, and (iii) Established National Green Taxonomy.



Note: - implying “in-progress” and requires further improvement, and signifies “behind schedule” and requires immediate attention

Source: Author’s Own representation

A national climate data governance and statistics structure is existent under the Climate Change Act 2020. While some may argue that elements of governance are present in Mauritius, within the Act, it still lacks substance. For instance, there is no legislative mention of ‘climate governance’, including no explicit goals, which simply makes it free from legal enforcement. This explains as to why the disclosure of climate financial data is still on a voluntary basis. Moreover, the Climate Change Act – Pursuant to Section 8 (PART III), does not delegate sufficient powers or roles in terms of climate data stewardship – a crucial factor to ensuring responsible management and the accessibility of climate-related data, both in the short- and long-run.

<sup>13</sup> Figures are based on the Ibrahim Index of African Governance (IIAG) Statistical Capacity Assessment evaluating the country’s ability to produce and disseminate reliable data.

From a policy point of view, climate data governance should not be entirely tied at the national level and concentrated in the hands of a single entity in a bid to minimize regulatory overload. Due considerations should be given at different stages – that is clearly differentiating the scope of governance at the multilevel and subnational level, to ensure inclusiveness in data governance. This is a way to ensure; (i) the meaningful participation of multiple actors within the framework, and (ii) that these actors have access to climate data. For instance, as a starting point, it would be advisable to allow for greater inclusiveness and participation by expanding the scope of responsible data management to Rodrigues (*Pursuant to Section 20, PART VI*) within the Act – which is currently limited. The goal here is to have policy-focused solutions. Failing to recognise the growing need for well-defined climate data governance – for regular climate and financial stability analysis, will simply delay the process to support policies for climate change mitigation and adaptation.

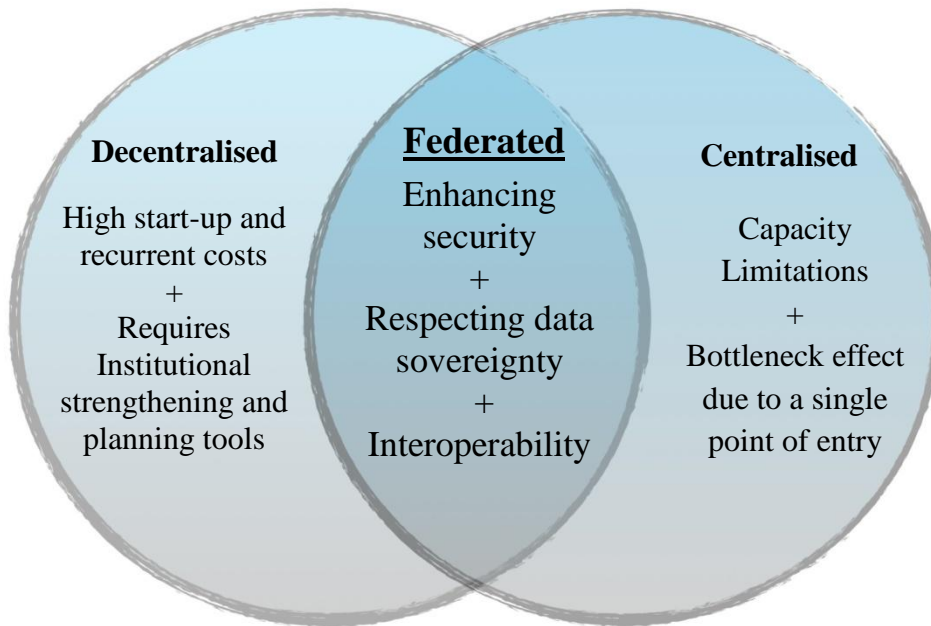
### ***3.2.1 Climate Data Model Transformation***

Green data centers are becoming mission-critical in the context of climate finance governance, whereby countries like Singapore, Hong Kong, Melbourne and Atlanta have rapidly expanded towards this solution for data collection and dissemination to support climate research. But, is Mauritius’ current physical infrastructure prepared to welcome large data centers? Mauritius is still “ill-prepared” – in terms of power grid stability issues along with high reliance on fossil fuel as energy source, and not ready to accommodate large-scale data centres. Also to ensure the critical development of high-quality information, Mauritius will need a long-term national funding strategy for climate data infrastructure and storage for climate modelling, - which currently is missing. Keeping this in mind, Mauritius relies heavily on historical climate financial data (secondary sources) – mostly from annual reports and monthly digest, and climate reanalysis data as there is no established climate data system yet.

As an immediate recommendation, it would advisable for Mauritius to consider a hybrid ecosystem; precisely by moving towards a federated data platform to provide more accurate climate scenario modeling. As illustrated in Figure 11, it is based on a combined system - which integrates elements both from centralized and decentralized systems, thereby enabling to offer a balance between central oversight and distributed autonomy in a bid to implement collaborative networks, encourage data sharing outputs between the state and other organizations, and improve the national research infrastructure. The Federated Climate Data

Initiative (FCDI) in Australia, for example, ensures collaboration between government, various universities, and research organizations, and cost-sharing advantages in terms of data storage solutions. Other examples include the Global Biodiversity Information Facility (GBIF) and Global Earth Observation System of Systems (GEOSS).

**Figure 11: Redefining the Climate Information System: The Move Towards Federated**



*Source: Author's Own representation, based on the GBIF and GEOSS Case Studies*

**Free and Open Access**

**The Global Biodiversity Information Facility (GBIF)** is a federated data platform that promotes and facilitates free and open access to biodiversity data, for use in research and policy. GBIF commits to supporting the achievement of Sustainable Development Goals (SDGs) and making progress towards: SDG 2 (zero hunger), SDG 3 (good health and well-being), SDG 13 (climate action), SDG 14 (life below water), and SDG 15 (life on land), as well as contributions towards all other SDGs.

**Stakeholder Engagement**

**The Global Earth Observation System of Systems (GEOSS)**, a full and open exchange of data, is based on a 'system of systems' framework that facilitates the connectivity to the European and global data centres with new discovery and processing methods. As such, this federated data ecosystem comprises of 9 societal benefit areas: disasters, health, climate, agriculture, water, energy, biodiversity, weather, and ecosystems.

Climate data gaps constrain the government to impose wider climate disclosure requirements (Bank of Mauritius, 2024) on firms, along with efforts to access climate risks via four pillars; (i) Strategy, (ii) Governance, (iii) Risk Management, and (iv) Metrics and Targets. This is part due to the fact that climate-related statistics are complex, multi-domain, and require sophisticated set up, collection and dedicated efforts. For example, the unavailability of credible data on current and projected GHG emissions and their mitigation potential (NGFS, 2024) causes wider concerns about the legitimacy of targets and policies.

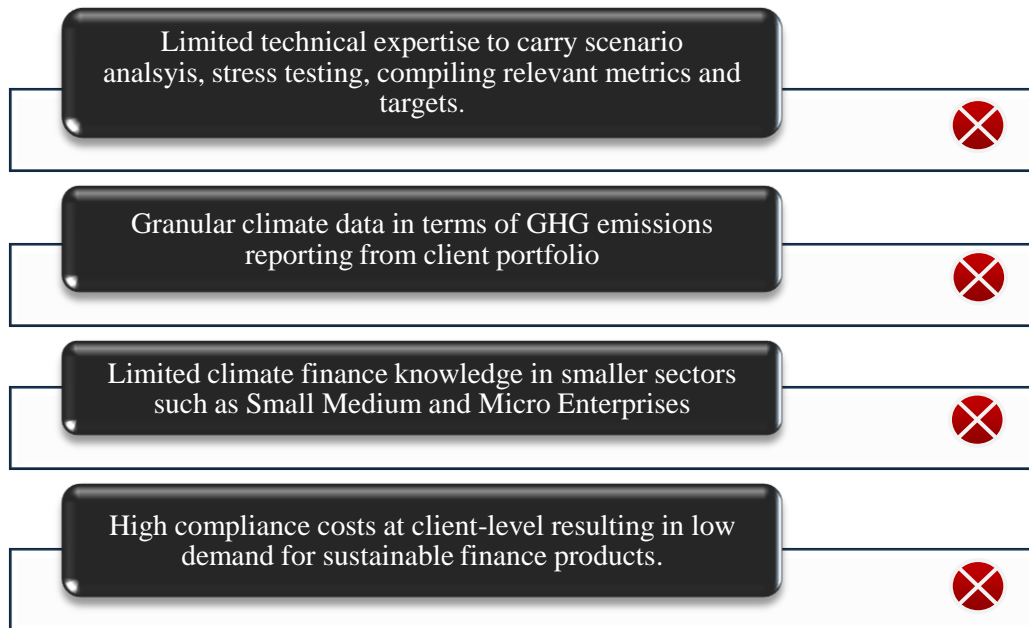
An example here would be data related to climate funding from multilateral development banks (MDBs). MDB climate finance data for Mauritius remains inconsistent due to granularity variations – mostly in terms of unclear annual contributions from MDBs. For instance, official reported figures indicate that Mauritius obtained MDB climate finance of USD 9 million in 2015, USD 1 million in 2018, USD 81 million in 2020, and USD 247 million in 2023 only (with missing data for 2016, 2017, 2019, 2021, 2022). As such, there is no consistent detailed breakdown by year.

It is not all bad news. In 2020, the Bank of Mauritius joined the Network of Central Banks and Supervisors for Greening the Financial System<sup>14</sup> (NGFS). The NGFS has been involved in research related to green finance, instrumental in strengthening the role of central banks across the various regions to manage climate-related risks, and most importantly to mobilise capital for green and low-carbon investments in the broader context of environmentally sustainable development. Further, with the launching of the Climate Change Centre (CCC) in 2021, as a dedicated hub to assess the macroeconomic and financial implications of climate risks, which successfully assisted the Central Bank in identifying the climate data challenges at country-level – as per Figure 12 below.

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<sup>14</sup> The Current composition, as of March 2025, includes 145 members across over 90 countries are part of the Network of Central Banks and Supervisors for Greening the Financial System

**Figure 12: Climate Data Challenges identified by the Climate Change Centre**

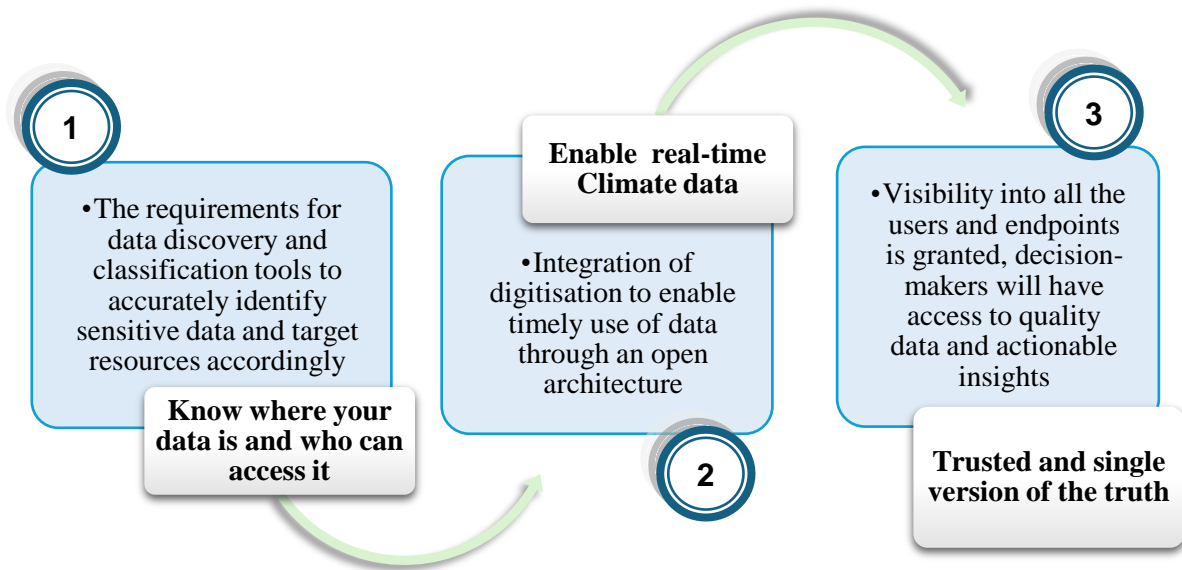


*Source: Author's Own representation, based on data from Bank of Mauritius' Climate Change Centre*

One of the key challenges in Mauritius when it comes to climate finance is obtaining data on disbursements – which is not always available. This concerns primarily data when determining the gap between how much finance is promised and how much is actually being disbursed. As a matter of fact, most climate finance assessments are based on commitments rather than disbursements. This is a practice that is rapidly gaining grounds globally. Based on an assessment conducted by the Stockholm International Peace Research Institute (SIPRI) between 2015 and 2021, it is being estimated that disbursements of climate-related ODA ranging between 40 – 50 percent below the sums committed.

The move towards climate data empowerment in Mauritius to enhance climate data management systems, ensure security and accuracy, address for the missing technical expertise, and most importantly cater for the needs to ensure that it may be used for climate financing measures. Three basic steps to follow to ensure data governance – as per Figure 13 below: (i) have the right tools and expertise to know your source, (ii) leverage on timely and real-time data, and (iii) always rely on quality data for decisions.

**Figure 13: Fostering a Climate Data-Driven Culture in Mauritius**



Source: Author's Own Representation

In July 2025, it was highlighted during the Coastal Risk Management Conference - organised by the Ministry of Environment, Solid Waste Management and Climate Change in collaboration with the Agence Française de Développement, the European Union (EU), in partnership with Business Mauritius, the necessity to open-up for more data/information and be more transparent at the legislative level with the aim to encourage more science-based decision-making – as formulated below:

<b>Data Democratization</b>	+	<b>Research &amp; Development</b>	=	<b>Science-Based Climate Policy</b>
<i>(To enhance trust and transparency)</i>		<i>(Promoting Innovation)</i>		<i>(Impact Assessments)</i>

At its core, Mauritius is in need of a new business model that supports evidence-based governance to unlock scientific productivity through data democratization. There is much urgency to review the current climate data architecture to unlock real business value.

### **3.3 Green Taxonomy: Where does Mauritius stand in term of its reporting regime?**

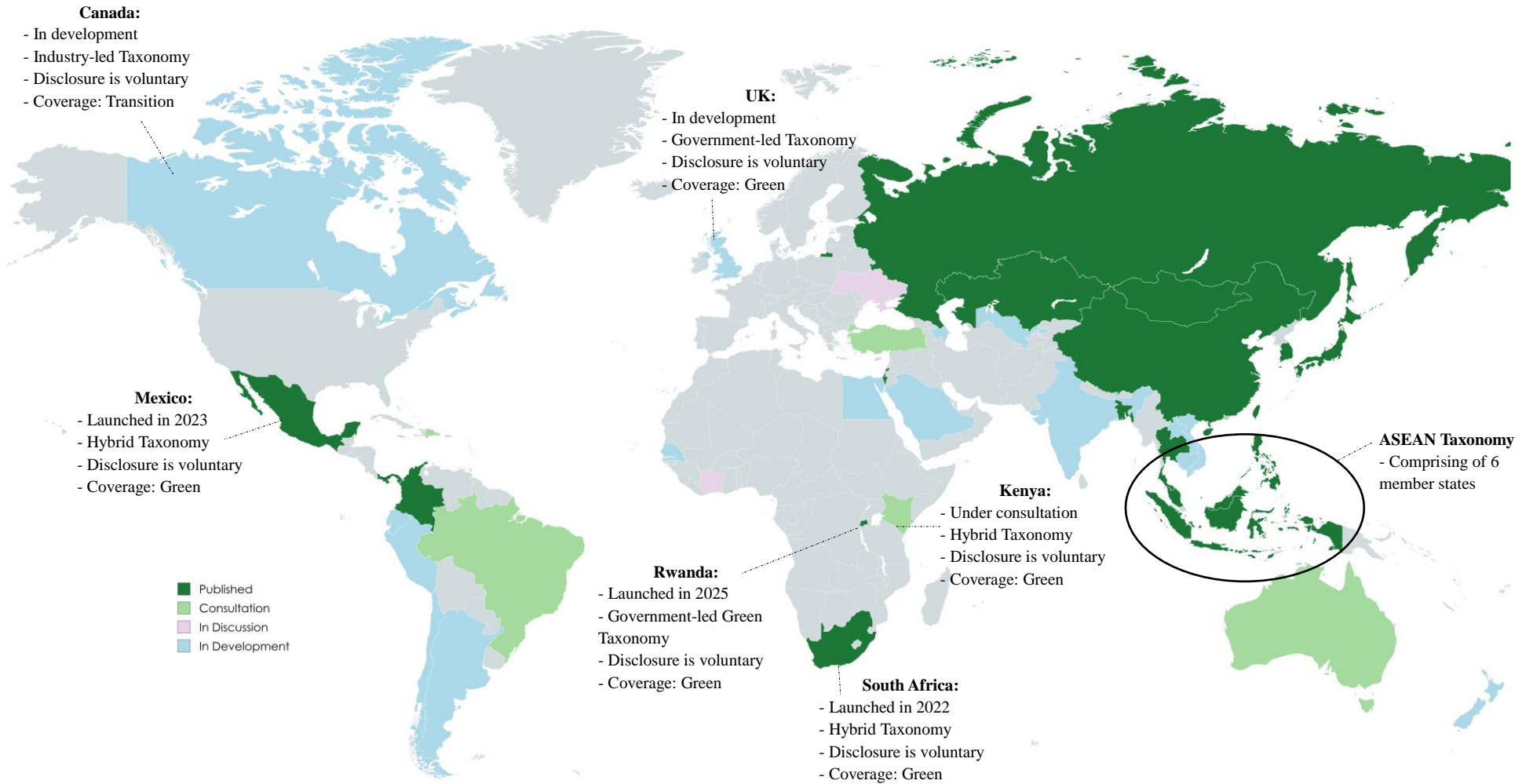
To date, 33 taxonomies have already been published globally (Green Finance Institute, 2025), with some 17 countries still developing their own national green taxonomy - under one of the following classification: (i) government-led taxonomy, (ii) industry-led taxonomy, or (iii) hybrid (a combination of both government and industry). In the case of Brazil, although an industry-led taxonomy is being implemented, consultations are still underway to move towards a hybrid ecosystem – the Brazilian Sustainable Taxonomy (Taxonomia Sustentável Brasileira – TSB), with the aim to expand its climate governance structure via improved technical screening criteria for economic activities in eight sectors: agriculture, livestock, forestry, fisheries, and aquaculture.

There is also the gradual move towards regional green finance taxonomies, as it is the case for Association of Southeast Asian Nations (ASEAN) Taxonomy. It is being noted that most Asian countries' economic activities are taxonomy-eligible as 'transition', which are focused primarily on addressing carbon-intensive economic models. Opting for taxonomy with coverage 'transition' has proven to be helpful for those nations that rely heavily on natural resources. Taxonomies do range from high-level principles-based approaches to strict technical screening criteria. This is something that Mauritius should look out when implementing is national green taxonomy

However, the African state of green taxonomies is far from ideal; with currently only two countries having already established their own national green taxonomy namely, Rwanda and South Africa (being the first in the region). While Mauritius is underway to finalizing its national green taxonomy, Rwanda, on the other hand, has had theirs recently approved by Cabinet in April 2025. This partly explains as to why Mauritius is currently unable to set itself as a regional hub for green finance in Africa. This gap is likely to hinder the development of regulatory frameworks to distinguish the:

- (i) Scope of what activities, investments and assets can (or not) be considered to be supportive of a transition to a low emission and climate-resilient economy, and
- (ii) Ensure tracking and transparency in climate funds.

**Figure 14: Regional Mapping of Green Taxonomies – Based on the Various Stage of Development**

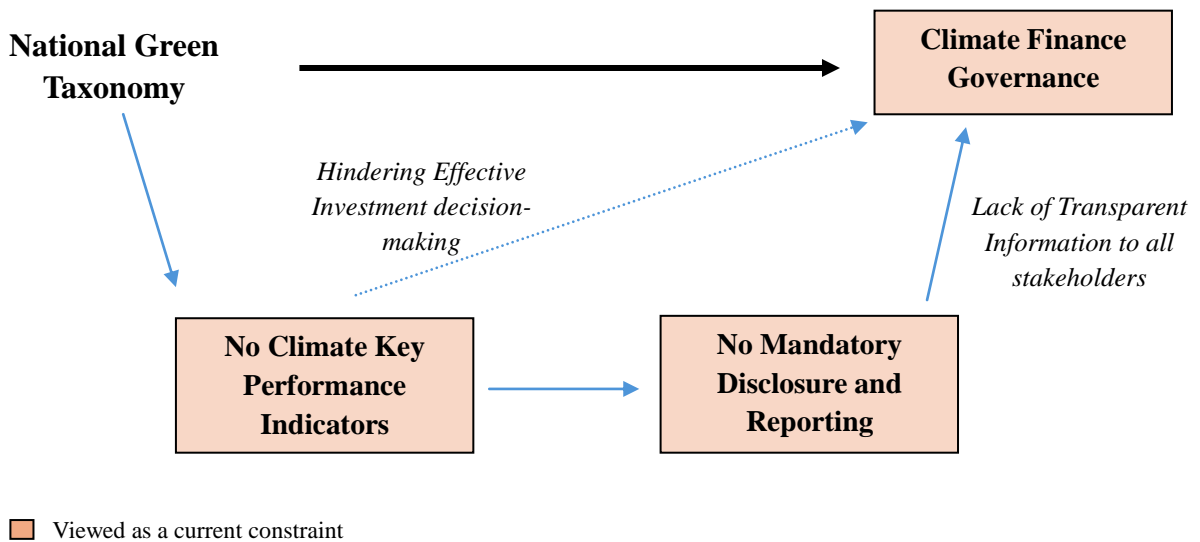


Source: Author's Own Representation, based on data retrieved from Green Finance Institute

In the absence in of a national green taxonomy in Mauritius, it becomes even more difficult for investors to assess which companies need more financing to fund their transition, or monitor which organisations are already walking the walk and investing in their decarbonisation journey. Green taxonomy serves primarily to promote market integrity, consumer protection, avoid ‘greenwashing’, and most importantly proves to be a pivotal tool in raising awareness about green finance – from the part of both consumers and organizational executives, and mobilize capital towards the green economy.

In the EU, for example, it is being observed that consumers are now becoming more concerned about organisations’ sustainability path in which they believe that the practice of misleading the public over environmental claims - via greenwashing, has indeed increased. This is supported with research findings revealed by Capgemini (2024), which found that almost 62 percent of executives surveyed (in 2024) were concerned that their organization’s efforts towards sustainability might appear insincere that undermines public confidence.

**Figure 15: Mauritius’ Green Taxonomy Remains a National Aspiration**



*Source: Author’s Own Representation*

Within the Mauritian context, in the absence of a common language, this raises serious doubts with regard to statements made by organizations which may be false, full of misinformation, or have no reasonable basis, due to vague terms used on green labeling - like

“eco-friendly”, “sustainable”, “recycled”, “carbon neutral” and “zero emissions”. Figure 15 illustrates how the delay in implementing a green taxonomy directly impacts climate finance governance in Mauritius – by hindering transparency and integrity in investment decision-making and climate-related information. Currently the climate framework in Mauritius fails to provide sufficient clarity with regard financial institutions and policy-makers, which partly explains as to why the economy struggles in terms of:

- (i) Ensuring that resources are channeled into climate projects that align with its national efforts, and
- (ii) Mobilising private and public finance for climate action.

Without a classification system in place, sectoral variations and conflicting climatic priorities impact the robustness of Key Performance Indicators (KPIs) in Mauritius. Climate change is a very broad subject and organizations in Mauritius are charting different paths to climate financing and sustainability. As a matter of fact, the set-up of climate KPIs is complicated by issues related to availability and suitability of climate risk information and real-time monitoring, the frequency of data collection at institutional level (and also industry-wise). In addition to data gaps (as per sub-section), institutions fail to keep-up with the evolving market structures and business priorities, thereby rendering it complex for them to strike a balance and distinguish between long-term and short-term KPIs. As a way to maintain a conducive environment for investment, local companies have set up appropriate internal framework, yet not comparable and meaningful enough across sectors, to ensure continuous assessment and monitoring of sustainability KPIs in a bid to maintain investor confidence.

Keeping this in mind, mastering the metrics, mostly in terms of selecting relevant data points for reporting purposes, is another headache. No wonder current Environmental, Social, and Governance (ESG) reporting landscape is complex, and local institutions are exposed to various international frameworks, such as; Sustainability Accounting Standards Board (SASB), International Integrated Reporting Council (IIRC) Integrated Framework, Task Force on Climate-related Financial Disclosures (TFCD), Carbon Disclosure Project (CDP), *inter alia*, GHG Protocol. There can be confusion over various reporting frameworks, coupled with inconsistencies across industries. “What should be the reference points that listed companies use for reporting environmental and social practices?” Although Mauritius

already has ESG-related legal frameworks in place, perhaps the biggest challenge right now is the establishment of a specific ESG legislation to overcome challenges in common quantitative definitions including unclear conceptual boundaries.

Develop a national framework specifically focused on a unified reporting guideline for climate financing, to ensure robust reporting structure and transparent communication. Examples of existing frameworks of reporting guidelines include the ‘Guideline on Climate-related and Environmental Financial Risk Management’ established by the Bank of Mauritius (BoM) in 2022 and recently complemented with Financial Services Commission’s (FSC) ‘Disclosure and reporting guidelines for ESG funds’ (in March 2025). Yet, in the absence of a common structured approach, Mauritius is still unable to effectively assess the financial implications of climate change risks; this should be supported with integrated risk and opportunities assessment. Challenges include aligning and building capacity among stakeholders, maintaining quality standards and efficient service delivery, and addressing public perception and accountability. Mauritius risks missing out on critical private investments and international assistance to help recover from natural disasters and increasing external shocks.

## Section 4

### Climate-Related Corruption Risks Assessment

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*We need an unwavering commitment for robust and ethical governance of all climate funds, be they sovereign or institutional. This upholds our obligations for transparency, accountability, and fulfils our responsibility to future generations*

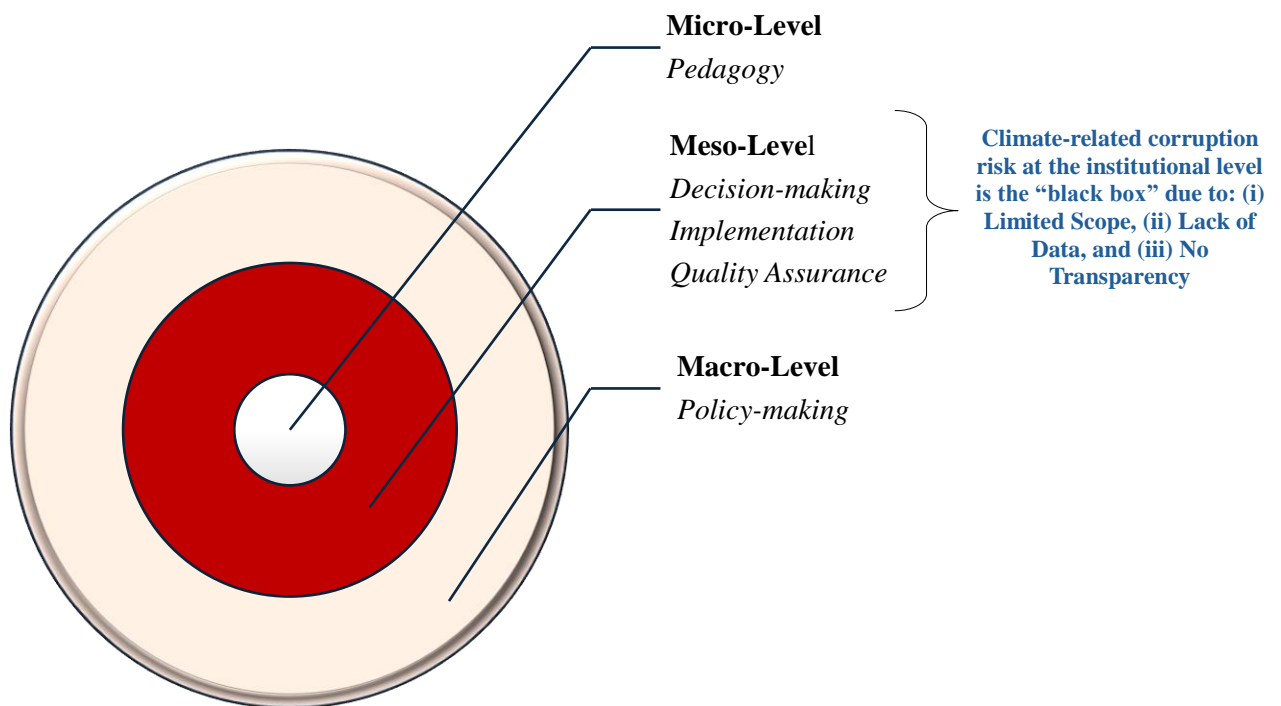
**- Brinda Dabysing,**

*Senior Financial Sector Specialist, World Bank Group*

### 4.1 Uncovering the Layers of Climate-Related Corruption

Climate finance is evolving into a breeding ground for rule-breaking and corruption in different regions, and Mauritius is still lacking data and methodologies to properly integrate climate change into risk management framework. The intersection between climate finance and corruption in Mauritius needs to be integrated throughout funding and investment cycles. The climate risk assessment needs urgent improvement in Mauritius. For instance, it assesses climate risks in isolation and does not fully consider the different level of climate-related corruption that exists.

Figure 16 – 3 Layers of



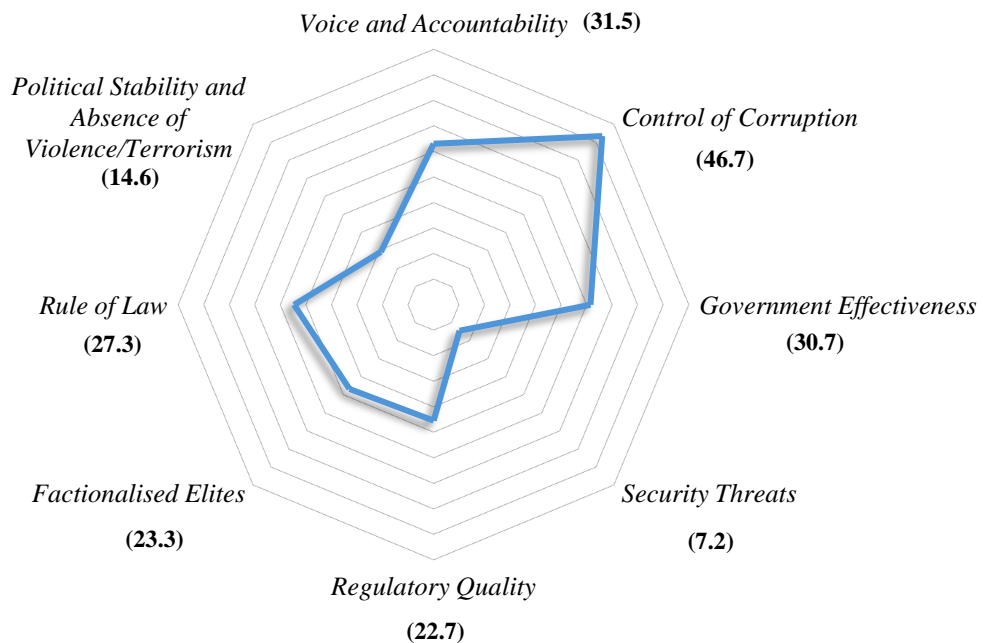
<b>Macro-level</b>	Systemic corruption that undermines climate change mitigation and adaptation efforts within – involving governments and international organisations.
<b>Meso-level</b>	Mismanagement and corruption within organisations and institutions involved in climate-related activities - climate finance, resource management, and disaster response
<b>Micro-level</b>	Bribery of officials, embezzlement of funds for climate-related initiatives amongst individuals.

The lack of classification of what is sustainable, green, and climate finance in Mauritius results in the lack of understanding about how to initiate implementation is related to uncertainty about how to integrate the abstract aims of climate change adaptation within the

broader array of economic development policies, some of which may actually contradict the risk reduction intentions of climate change adaptation.

The Climate Finance Vulnerability Index (June 2025) revealed that more than 2 billion people live in Red Zone nations where the risk of a major hazard or disaster is high with minimal access to finance without making true gains toward climate mitigation and adaptation. Out of the 65 nations, 66% (43) are located in Sub-Saharan Africa with Guinea-Bissau being in the most vulnerable position. Mauritius find itself ranked 37<sup>th</sup> (out of 188 countries)<sup>15</sup>, indicating the country’s low exposure and sensitivity to climate hazards including the ability to access financing to address climate vulnerabilities – due to the strength of its infrastructure and ability to respond. Yet, a closer look at the country’s governance dimensions reveals that weaknesses still persist in terms of (i) control of corruption, (ii) voice and accountability, along with (iii) government effectiveness, likely to influence lending conditions. Arguably, such factors could facilitate corrupt practices mostly in the form of administrative corruption (UNODC and World Bank, 2024).

**Figure 17: Governance Dimensions in Mauritius  
(Higher values denote weaker governance)**



*Source: Own Representation, based on data from the Center on Global Energy Policy (2025)*

<sup>15</sup> The Climate Finance Vulnerability Index Ranking is done by vulnerability and access to finance.

Beyond the metrics, there are numerous constraints that have been identified within the anti-corruption agency. First, it is likely to be challenged with the issue of finding the right balance between establishing effective corruption control mechanisms and keeping the Corruption Perception Index (CPI) at a high level to safeguard Mauritius' investment and financial confidence. In 2024, it is being revealed that 90 percent of countries in the Sub-Saharan Africa scored below 50 on the CPI - with an average score at just 33 out of 100 (being the lowest over the years). This is indicative of a high level of public sector corruption in the region. Such regional perspective affects directly the country's economic prospects due to heightened uncertainty in the location leading to increasing costs and risks. The crucial question here is: Would it be possible to eliminate the existing trade-off between control and perception and if so, how?

The next big question: is climate corruption on the national agenda? The biggest challenge right now is to be able to establish strong political responsibility and commitment in climate reforms and decisions – as per Figure 18 below, mainly by:

- 1) Strengthening ownership at the highest political level;
- 2) Ensuring effective accountability mechanisms
- 3) Setting up a common framework and language for climate
- 4) Ensuring constant training and capacity development in transparency

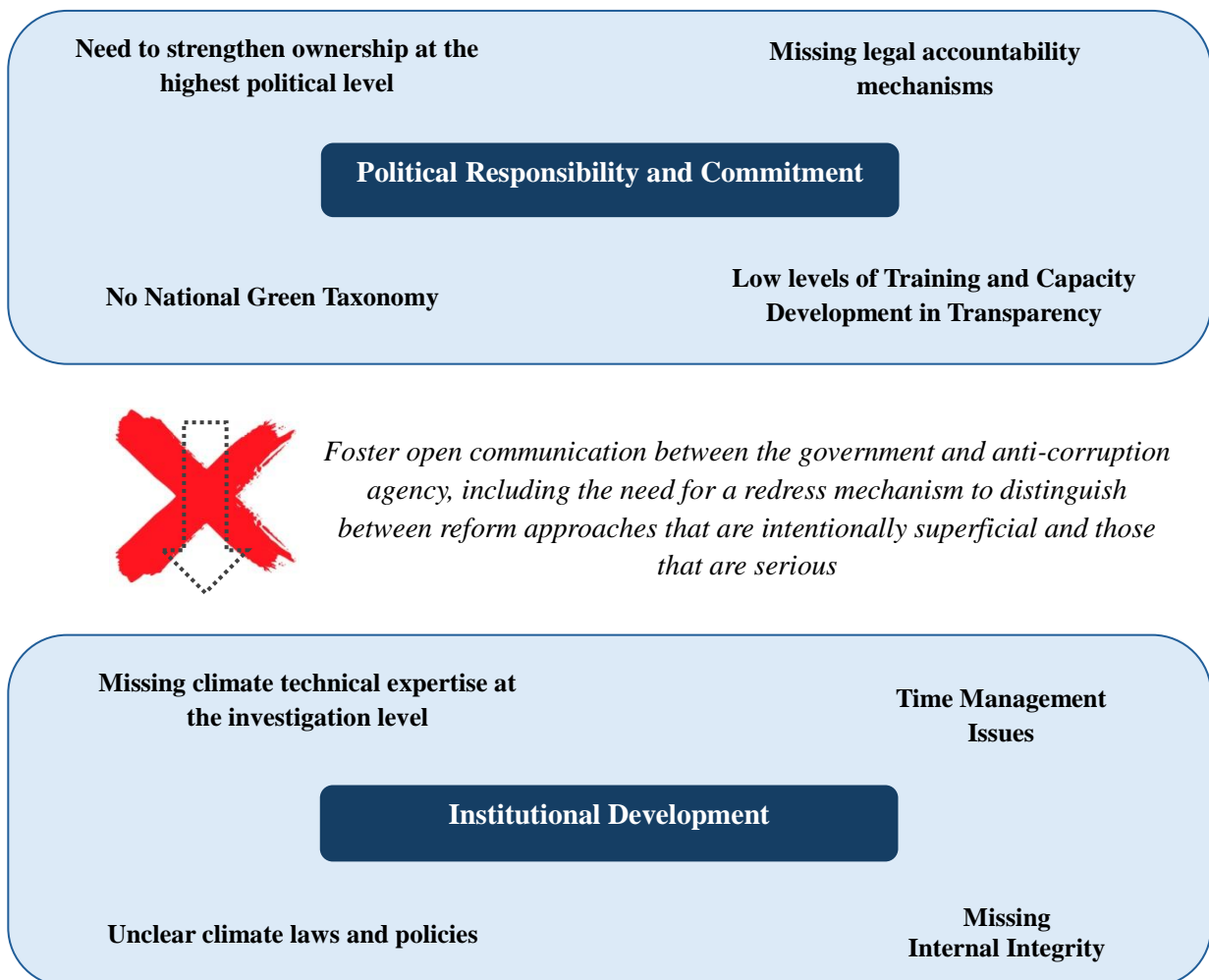
Political leaders often cite the need for accountability and integrity in the management of climate funds; however these talks are often being left as broad promises. For instance, various studies such as evaluation works, questionnaires and interviews – usually undertaken on average 7 to 8 times annually by the anti-corruption agency along with the government, in collaboration with multiple international organizations. And yet such studies and initiatives remain at pre-implementation stages, thereby failing to produce actionable insights. This situation is further aggravated by the missing communication link between the anti-corruption agency and political actors

The fight against climate corruption should ultimately be a test of political leadership and commitment – featuring as a top priority in the government's agenda, and then be translated to the anti-corruption body. For now, Mauritius requires strengthening its anti-corruption agency and investments in more advanced monitoring mechanisms to ensure that climate

funds do not disappear through corruption or negligence, and that institutions integrate financial ethical frameworks.

It is likely that the perceived costs of anti-corruption reforms currently outweigh the benefits. To correct this, the anti-corruption agency requires four things: (i) resources for better accessibility, (ii) effective time management for speed and productivity, (iii) transparent disclosures of high-level decisions, and (iv) support in terms of technical assistance and know-how. If these factors are left unchecked, then climate-related corruption will continue to obstruct environmental policy, hijack climate financing and hinder the enforcement of regulations and policies in Mauritius.

**Figure 18: Link between Political and the anti-corruption agency**



*Note: The main limitations identified both at the political and institutional levels are based on the survey interviews and discussions with the stakeholders.*

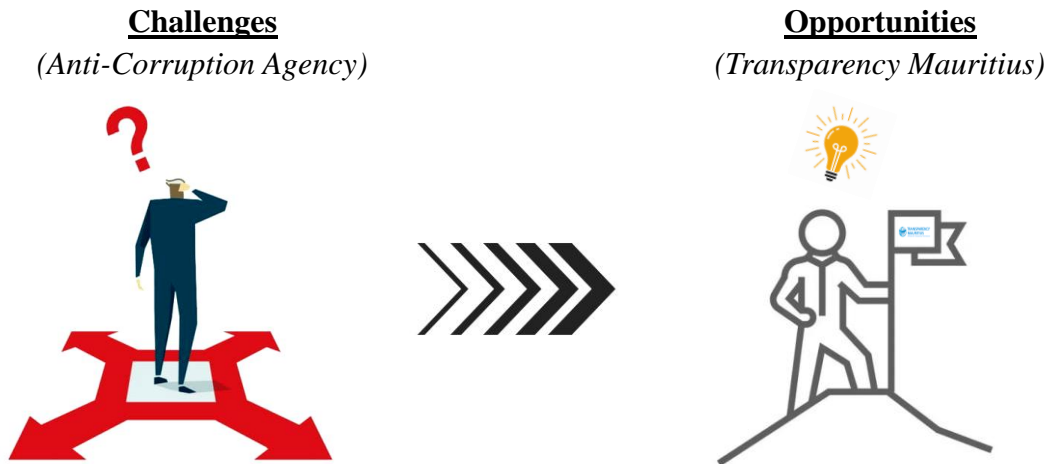
*Source: Author's Own Representation, based on the investigations carried out*

As per official statistics, 706 of ‘Convicted Offences’ related to environment were reported in year 2024 – indicating a 9 percent decrease when compared to 2023 (777 offences). There is a catch: how many of these offences are related to climate-related projects in the form of misuse and mismanagement of climate funds? Information on this is clearly missing. The issue is that statistics are often stored in mixed formats, with inconsistent classifications and no clear distinction between climate, environment, sustainable, and green projects. It becomes more difficult to identify the forms of climate-related corruption in Mauritius. Currently, the decision as to whether a specific disclosure or complaint is a climate-related initiative is not done at the level of the anti-corruption body.

Climate-related corruption risks go beyond monetary terms. Based on the ongoing legal cases at the Environment and Land Use Appeal Tribunal, common corrupt practices related to environment or climate in Mauritius emerge in the form of licensing, permits, and leases (like improper land use deals). A recent landmark environmental case in Mauritius is the *Eco-Sud (an environmental NGO) v. Minister of Environment, Solid Waste and Climate Change [2024] UKPC 19*. It relates to the granting of licence for a development project which was suspicious in nature. Eco-Sud had objected to an Environment Impact Assessment (EIA) licence been granted by the Minister of Environment to the Pointe D'Esny Lakeside Company Ltd for a residential development on sensitive wetland area - designated Ramsar Wetland of international importance of land under *Section 23 of the Environment Protection Act*. The key takeaway of this case law is that environmental or climate causes are of public interests in which NGOs should be allowed to challenge the decision of the government or the concerned ministry before the Environmental Tribunal.

Legal accountability and integrity in the management of climate funds is under pressure in Mauritius. Although climate finance governance may be becoming a part of the anti-corruption agency’s mandate, challenges still remain. From data management hurdles to ongoing concerns about employee trust, leaders are still grappling with how to manage change. Figure 19 illustrates key recommendations on how the local anti-corruption agency can leverage on TM’s resources under the TI-CGIP to overcome the present hurdles.

**Figure 19: Commit To Change via Collaborative Efforts**



- Vast mandate which does not explicitly include climate-related topics or objectives
- Climate skills shortage stems from limited capacity and technical knowledge – viewed as highly technical science that is not well understood by policymakers.
- Few climate investigations conducted due to the absence of a dedicated investigative team or unit to ensure oversight
- No readily accessible information, resources, or searchable databases related to climate finance.
- Lack of political leadership and commitment in the implementation of an anti-corruption strategy for climate initiatives and actions.
- Research and studies conducted fail to reach implementation phase due to a lack of context-specific climate laws
- Communication obstacles such as limited information on climate corruption cases or complaints and climate-washing.

- Mainstreaming – the gradual process of bringing climate considerations into the workings
- Local and international knowledge and expert advice for strategic climate policymaking - Science around climate finance and targets is better explained under the TI-CGIP.
- TI-CGIP provides a robust regime of oversight to climate finance to close the gap between design and implementation
- Advocating for a climate whistleblowing framework through TM’s proposed whistleblowing roadmap in line with TI-CGIP
- TI-GCIP provides the right set of mechanisms and principles for certain institutional settings to shape the implementation of climate anti-corruption policies
- Large-scale and long-lasting transformations demanded by climate change require strategies for stable and enduring pathways.
- Ensure coordination through the participative process of change to strengthen credibility of climate policies and actions

Note: Based on the challenges identified during the interview sessions with stakeholders, the listed opportunities serve as guidance for the Financial Crimes Commission Mauritius.

## 4.2 Evolving Patterns for Corruption Risks in Africa

It was estimated in 2022, by the World Economic Forum, that the costs of illegal practices was at least 5 percent of the world GDP (of USD 101 trillion) – equivalent to around USD 5 trillion of global funds stolen per year. In Africa alone, the costs of corruption reached at an alarming rate of USD 140 billion annually. Yet, it is still unclear how much of these is diverted from critical climate projects, due to inadequate monitoring and disclosures. This indicates that civil society and the public are unable to follow the flow of climate funds – in terms of the different stages of execution.

**Table 4: Selected Indicators of 12 African countries**

Country	GHG, 2023 (% of total)	Vulnerability, 2023 (0=not vulnerable, 1=very vulnerable)	CPI Score, 2024 (0=highly corrupt, 100=very clean)	Control of Corruption, 2023 (-2.5=highly corrupt, 2.5=very clean)
<b>Mauritius</b>	<b>0.01</b>	<b>0.412</b>	<b>51</b>	<b>0.5</b>
Guinea	0.05	0.524	28	-0.9
Ghana	0.09	0.448	42	-0.1
Nigeria	0.73	0.481	26	-1.0
D.R of the Congo	0.11	0.561	20	-1.5
Zambia	0.06	0.485	39	-0.5
Namibia	0.02	0.454	49	0.1
Kenya	0.20	0.500	32	-0.8
Madagascar	0.06	0.558	26	-1.0
Liberia	0.01	0.538	27	-0.9
Chad	0.18	0.640	21	-1.5
South Africa	0.99	0.395	41	-0.3

*Note: the selection and inclusion of these African countries(excluding Mauritius) are based on the reported climate corruption cases to date. For comparison purpose, Mauritius is set as a benchmark.*

*Source: Author’s Own Representation, based on data retrieved from Climate Watch 2024 for % of global GHG, Notre Dame Global Adaptation Initiative (ND-GAIN) Country Score for the Vulnerability Index, Transparency International’s Corruption Perceptions Index, World Bank’s Control of Corruption*

Table 4 compiled the latest indices related to GHG emission, climate vulnerability and corruption, to understand the evolving patterns for corruption risks in the African continent. Africa contributes to less than 4 percent of GHG emissions. While African countries have the status as one of the lowest contributors to GHG emissions, with the exception of Nigeria and South Africa, corruption and inconsistent integrity controls in

climate finance are still viewed as the defining development challenges within the region. This threatens to jeopardise Africa's propensity and efforts to build a "just transition" to a net-zero economy.

With regard to the vulnerability index, Africa continues to dominate the bottom ranks in the Notre Dame Global Adaptation Initiative (2023 Index) remaining the world's less resilient continent - 17 out of the 20 countries most threatened by climate change (UNECA, 2023). Such vulnerability stems from several key limitations like inadequate institutional capacities and weak governance structures - thereby failing to provide more transparency, accountability and communication in public spending, high economic dependence on climate-sensitive sectors, and decreasing adaptation effectiveness. According to the IPCC (2022), it is being reported that around 92 percent of adaptation responses in Africa struggle with low technological feasibility, while 71 percent face low institutional feasibility.

Next is corruption. As per Transparency International's Climate Corruption Cases Atlas – depicted in Figure 21, 16 corruption cases have been reported with at least 9 different forms of corruption identified in high-risk sectors – like forestry, energy, construction, and mining. It was revealed by the Africa Sustainable Development Report 2024 that the proportion of persons who reported to have paid a bribe to a public official at least once or were asked for a bribe in the preceding 12 months increased from 9.5 percent in 2013 to 31.4 percent in 2021. Africa's systemic corruption stands in the way in fairness and effectiveness of climate finance allocation including governance. This not only erodes trust, which is key to attracting private capital, but can also result in low-quality climate adaptation and mitigation projects if capital is siphoned off or misappropriated to corrupt or inadequately qualified suppliers. For example, South Africa's undermined public trust and political uncertainties caused by corruption (CPI score of 41), is likely to endanger the delivery of Just Energy Transition Partnerships (JET-Ps) in terms of pathways to more and better finance.

Despite Mauritius outperforming, it would not be accurate to state that its climate system is safe from potential corrupt practices. While the CPI offers public perception that there exists corruption concerns in Mauritius (CPI score of 51), it still does not fully answer the following three questions: (i) Who or what is actually allowing those illicit financial flows? (ii) What are the current escape routes in my jurisdiction? (iii) What rules are currently missing? And

what are the patterns to look out for? This is where the Financial Secrecy Index (FSI) enters into play. It serves to evaluate the degree of financial transparency in a country given its regulatory systems and laws.

The secrecy score is measured by 20 key criterias – as in Figure 20, classified under the following four components: (i) Asset and Ownership Registration, (ii) Legal Entity Transparency, (iii) Integrity of Tax and Financial Regulation, and (iv) International Standards and Cooperation.

**Figure 20: Breakdown of the Secrecy Score for Mauritius (2025)**

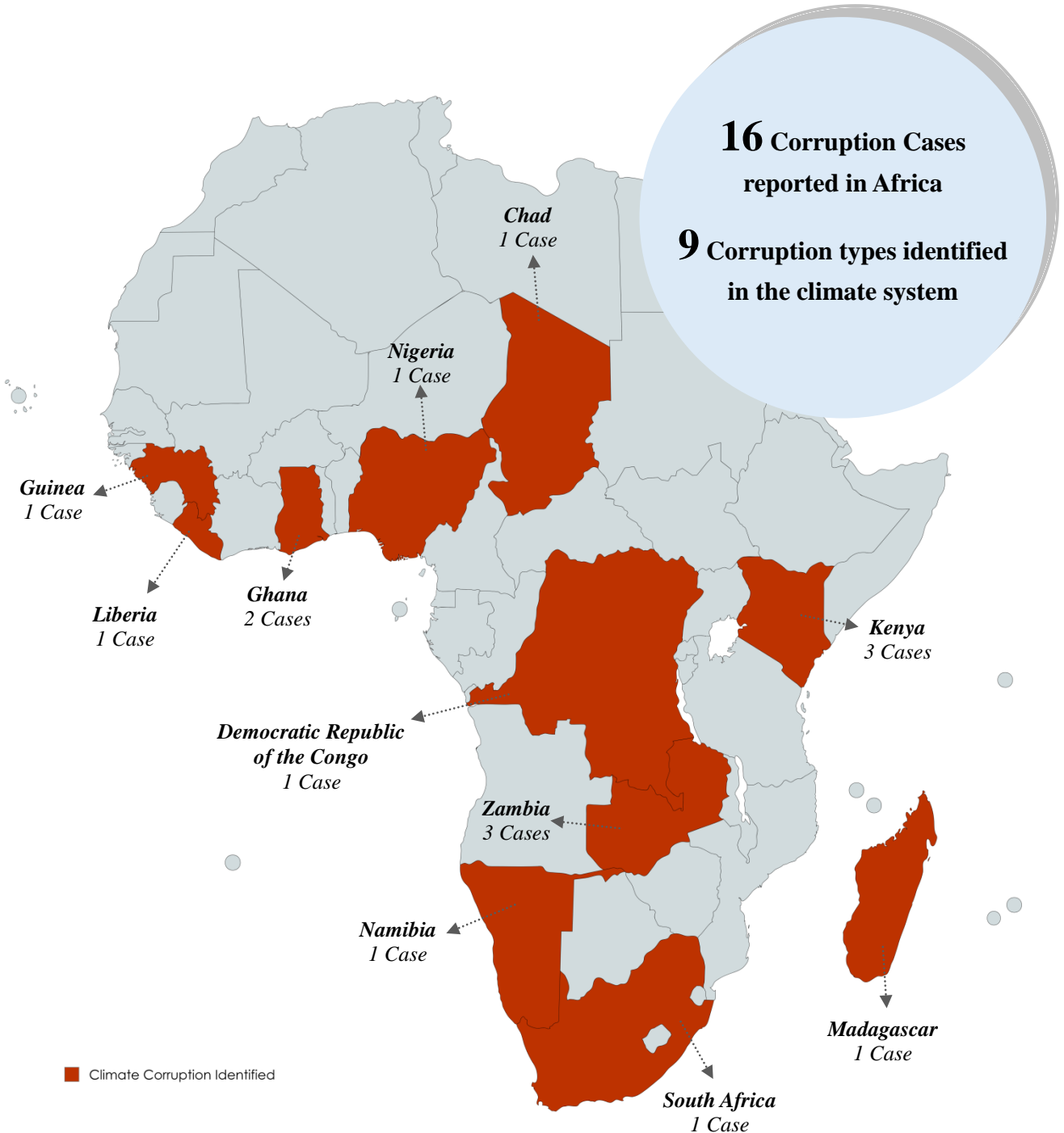


*Source: Author's Own Representation, based on information retrieved from Tax Justice Network's Financial Secrecy Index (2025)*

As per recent findings published by the Tax Justice Network's Financial Secrecy Index (June 2025), Mauritius sits high amongst the biggest enablers of financial secrecy - ranking 51<sup>st</sup> out of 141 countries, with a secrecy score of 72 – based on a scale from 0 (full transparency) to 100 (full secrecy), signalling itself as being a “Very Secretive” jurisdiction. This overall high level of secrecy gives sufficient loopholes to raise the spectre of corruption and allow for the misappropriation of public funds in climate projects. To ensure that that climate funds are not riddled with issues due to the complex and lengthy processes emanating from governance

(IIED, 2024; G20, 2024), robust anti-cirruption frameworks, coupled with climate whistleblowing laws, are required.

**Figure 21: Climate Corruption Tracker in Africa (2025)**



*Note: Those countries shaded in red indicate that at least one climate corruption case has been reported.*

*Source: Own Representation, based on data retrieved from Transparency International Climate Governance Integrity Programme (Climate corruption case atlas 2025)*

**Table 5: Mapping of Climate-Related Corruption Risks in Africa (2025)**

Corruption Type:	Bribery	Undue Influence	Sextortion	Conflict of Interest	Procurement	Embezzlement	Collusion	Abuse of Free Prior Informed Consent	Fraud
Guinea	■								
Ghana	■	■				■	■		■
Nigeria	■	■							
Democratic Republic of the Congo									
Zambia		■		■	■		■		■
Namibia		■					■		
Kenya			■		■	■		■	
Madagascar								■	
Liberia	■								
Chad	■								
South Africa									

*Note: As per the analysis above, it may be observed that the three most common types of climate-related corruption risks registered in Africa are (i) bribery, (ii) undue influence, and (iii) collusion, As at June 2025, no climate-related corruption risk was being reported in Mauritius.*

*Source: Author's Own representation, based on Transparency International Corruption Cases reported in Climate*

### 4.3 Forms of Climate Corruption



#### Box 1: Understanding the Different Forms of Climate Corruption

- Bribery:** refers to the act of offering someone money, services or other inducements to persuade him or her to do something in return. Bribes can also be referred to as kickbacks, hush money, or protection money.  
**Example:** *“Swiss Mining Company Bribes Nigerian Officials”*
- Undue Influence:** often referred to as lobbying, encompassing direct or indirect communication with public officials, political decision-makers or representatives for the purposes of influencing public decision-making carried out by or on behalf of any organised group.  
**Example:** *“Media Campaign against Officials Complicit in Ghana's Fight against Illegal Mining”*
- Sextortion:** recently identified as a new form of crime during the Tenth Conference of States Parties to the United Nations Convention against Corruption, involving gender and corruption - *Pursuant to Resolution 10/10 on 'Addressing the societal impacts of corruption'*. It was the first resolution to specifically mention sexual corruption, in which 3 components are present: (i) Abuse of authority, (ii) Quid pro quo, (iii) Sex as a currency.  
**Example:** *“Alleged Sextortion in Key Carbon Off-setting Project in Kenya”*
- Conflict of Interest:** arises when the various interests, duties or commitments that a person may have; family, friends, work, voluntary work or political interests, come into conflict (or are very likely to).  
**Example:** *“Chinese Firm debarred over Conflict of Interest in an Energy Project”*
- Embezzlement:** When a person who directs or works for a private sector entity intentionally embezzles property, funds or anything of value entrusted to them by virtue of this position. This takes place in the course of economic, financial or commercial activities.  
**Example:** *“Keeping a Watch over Government Spending”*
- Collusion:** defined as a secret agreement and cooperation between interested parties for a purpose that is fraudulent, deceitful or illegal.  
**Example:** *“Official Collusion in Illegal Rosewood Logging”*
- Abuse of Free Prior Informed Consent:** This often occurs when consent is obtained through coercion, manipulation, or pressure, or when communities are not given adequate information or time to make a fully informed decision.  
**Example:** *“Official Collusion in Environmental Destruction of Forest Land for Profit”*
- Fraud:** The offence of intentionally deceiving someone in order to gain an unfair or illegal advantage (financial, political or otherwise).  
**Example:** *“Encroachment and corruption threaten Ghana's Ramsar sites”*

*Note: For a detailed overview of the climate corruption cases mentioned as example (highlighted in yellow), please see Transparency International's Climate & Corruption Case Atlas*

*Source: Author's Own Representation, based on information retrieved from Transparency International's Knowledge Hub and Corruption Atlas*

## Section 5

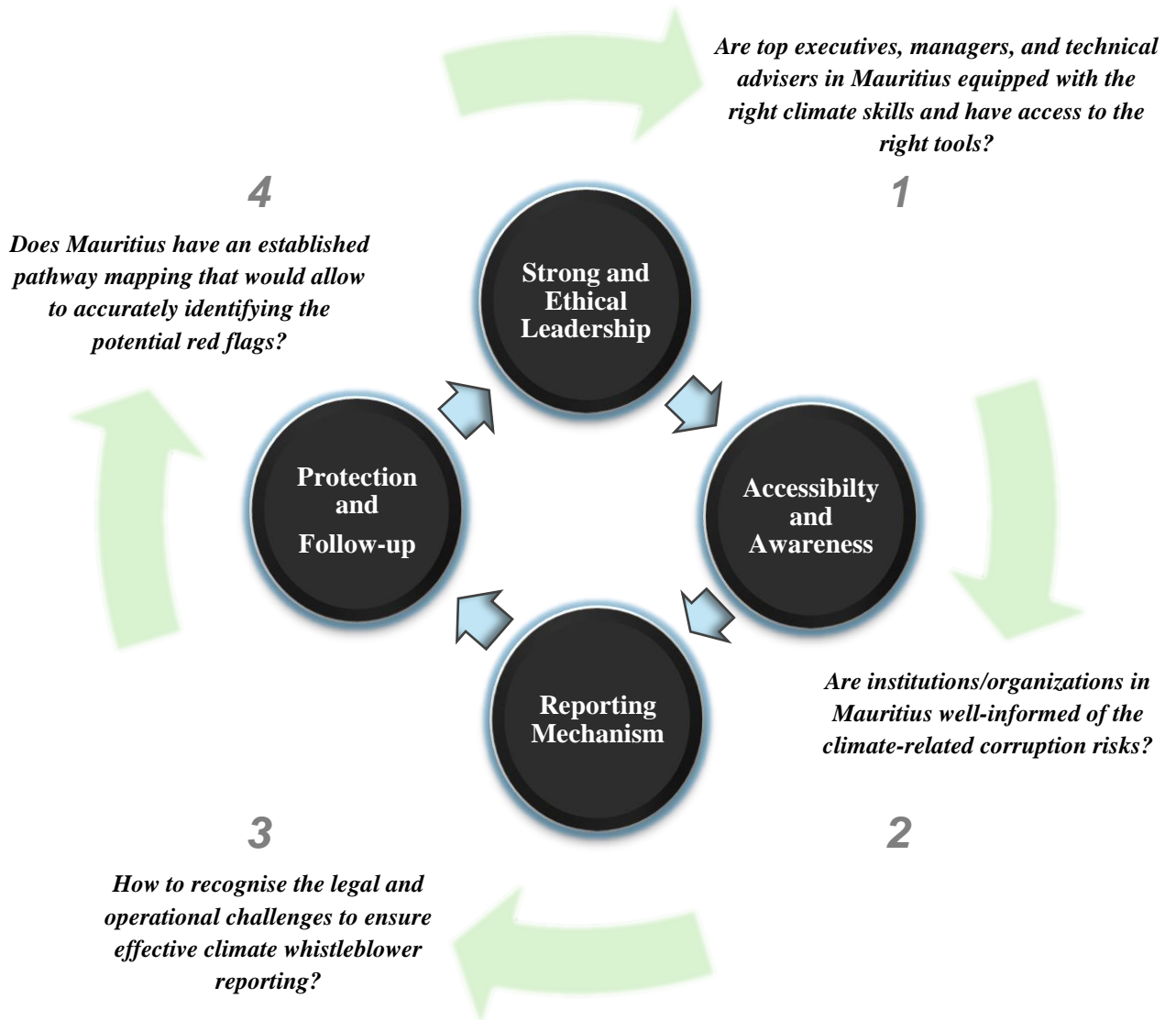
### Advancing Towards a Climate Whistleblowing Framework in Mauritius



**5.1 Staying on Track: Climate Whistleblowing Framework**

Progress is limited, yet Mauritius still has the chance to avoid the worst case scenario in terms of climate-related corruption. Whistleblowing laws/regulations in Mauritius are lagging well behind those of many other countries. Prior to legislative expectations, it is important to focus on setting-up robust internal climate whistleblowing systems and come-up with the right set of guidelines that targets the proper management funds within organizations.

**Figure 22: Climate Whistleblower Framework for Climate-Related Fraud Investigation**

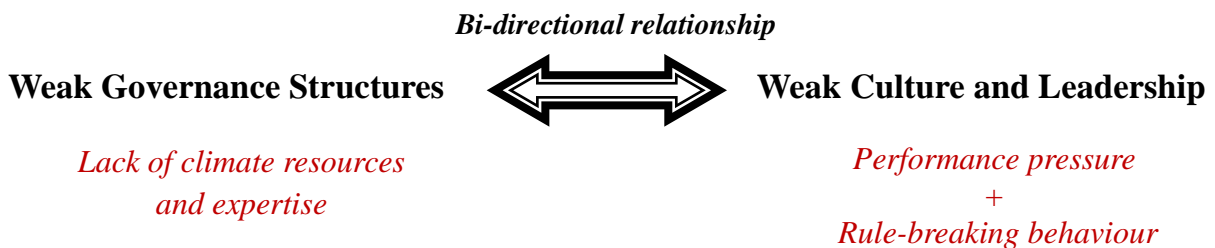


*Source: Author's Own Representation*

The proposed climate whistleblower framework should be based on the ‘adaptive cycle’ model, requiring institutions to regularly monitor each step (1-2-3-4) to ensure the effectiveness of their standards or policies - by conducting bi-annual reviews and publicly reporting any changes made. Such policy model will aim to prepare leaders to safeguarding ethics and promoting accountability in climate finance by (i) producing action plans to navigate change, (ii) effectively responding to an evolving and dynamic environment in the climate system, and (iii) adopting the forward motion with integrity.

**5.1.1 Strong and Ethical Leadership**

The reality is that; no organization in Mauritius will be (or become) 100 percent accountable and transparent in their climate actions and financing activities. While there is varying degrees of acceptance of this statement, it is undeniable that the demand for ethical frameworks exceeds the supply. This is partly explained by the presence of weak governance structures that leads to weak leadership, and vice-versa. Based on recent estimates from Grantham Research Institute on Climate Change and the Environment, it has been found that about 20 percent of climate cases filed in 2024 were primarily directors and senior officers – directly linked to capital allocation decisions at the highest levels of corporate leadership.



An ethical breach is rarely driven by a single factor. It is typically a combination of personal and environmental circumstances, such as the lack of climate resources, expertise and real-time data, pressure to perform, accompanied with greed and opportunity which drive the rule-breaking behavior within institutions. The main issue is that organizational leaders often find themselves at crossroads: whether to opt for short-term results that would benefit his/her current role - like lofty career ambitions, and meet aggressive targets, or to prioritise long-term integrity. What could be solution then? Bring people in by creating new roles (as in Table) that would address the ongoing gap – in terms of missing legal and ethical obligation to protect sensitive information shared by individuals, and thus equip the whistleblower with the necessary support and protection for him/her to feel safe.

**Table 6: Building a Capacity of Competent Individual in Whistleblowing Services**

Emerging Roles	Skills and Responsibilities
<p><b>Whistleblower Protection Officer</b></p> <p><i>(Fulfill the fiduciary duty of care)</i></p>	<p>Assist the Senior Investigating officer in:</p> <ul style="list-style-type: none"> <li>• Maintaining all evidence produced by the whistleblower under strict security and accessible only by authorised personnel</li> <li>• Protecting the whistleblower from being victimised - by ensuring confidentiality and anonymity at all times, and that disclosure of any particulars is made only by law.</li> </ul>
<p><b>Whistleblower Support Specialist</b></p> <p><i>(Fulfill the duty of confidentiality)</i></p>	<ul style="list-style-type: none"> <li>• Develop and maintain related case management information while ensuring necessary confidentiality, and provide timely advice to senior and other relevant staff on trends, systemic issues and analysis of information holdings as well as other relevant matters</li> <li>• Provide expert information and confidential one-to-one support to whistleblowers through a range of service channels to empower them to make informed decisions about ‘speaking up’ on serious wrongdoing</li> </ul>
<p><b>Policy Consultant</b></p> <p><i>(Ensuring a robust internal framework)</i></p>	<ul style="list-style-type: none"> <li>• Provide an overview of roles of relevant authorities – such as the organizational structure, the mandate, with climate whistleblowing-related responsibilities</li> <li>• Analysing the potential challenges that the organization could face in the strategy area of climate financing and ensuring a coordination mechanism between relevant authorities</li> <li>• Support the implementation of an ‘Enhanced Transparency Framework’ – in line with Paris Agreement, that would be tailored as per the organization’s vision.</li> </ul>
<p><b>Climate Communication and Public Information</b></p> <p><i>(For climate finance awareness purposes)</i></p>	<ul style="list-style-type: none"> <li>• Keep track of publications and communications schedule of climate whistleblowing.</li> <li>• Build capacity of the team to structure and strengthen communication to reach a larger audience, amongst which potential whistleblowers</li> <li>• Creating content for social media and the websites, marketing materials, press releases, regular newsletters, blog posts, including media pitches.</li> <li>• Facilitate coordination and information sharing among users.</li> </ul>
<p><b>Analysts</b></p> <p><i>(Act as a response team)</i></p>	<ul style="list-style-type: none"> <li>• Act as conduct watch – prioritise high risk matters (in the case of emergency disclosures) for rapid response with actionable insights.</li> <li>• Assess the validity of claims, conducting investigations, and recommending appropriate actions.</li> </ul>
<p><b>Climate Transparency Consultant</b></p>	<ul style="list-style-type: none"> <li>• Provide science-based advice on the assessment of needs and implementation of climate transparency framework primarily at the country-level with global and sub-national elements.</li> <li>• Provide technical advice on the design and establishment of monitoring, reporting, and verification frameworks related to climate finance</li> <li>• Deliver training package –such as workshops, e-learning, webinars, and other events, including agendas, presentations, and learning material (at least twice every month).</li> </ul>

With the aim to overcome the complex hurdles in whistleblowing services in Mauritius, the proposed emerging roles – precisely the Whistleblower Protection Officer and Whistleblower Support Specialist, would serve as a starting point to incentivize individuals to report any wrongdoing or illegal act. As stated in *Mr Amjad Rihan v Ernst & Young Global Limited & Others [2020] EWHC 901 (QB)*<sup>16</sup>, the High Court of England and Wales established that it is imperative to impose a duty of care to protect the whistleblower against economic loss - in the form of loss of future employment opportunity, by providing an ethically safe work environment, and free from misconduct. Also, one of the most important and well-established rules of whistleblowing is that the relevant investigating authority should observe strict secrecy and confidentiality to ensure that the whistleblower’s identity is not revealed and that his/her rights are not breached – as clearly advanced in the case of *Halet V. Luxembourg (Application no. 21884/18)*.

The main objectives of these roles (duty of care and confidentiality) will: (i) act as ‘safeguards’ in ensuring trust and confidence during the interviews and evidence collection, and most importantly (ii) fill in the statutory protection to enable individuals report wrongdoing without fear of negative consequences. Potential climate whistleblowers would only feel safe enough to speak up when inequalities are eliminated. Therefore, ethical leadership should feature as a criterion within climate whistleblowing policy in a bid to address the missing climate governance - stemming from weak organizational culture.

At the core, the question that should also be asked is: which factors would be crucial for an institution to produce ethical behaviour and ensure the right mindset in leaders. Muel Kaptein’s<sup>17</sup> model of ethics and integrity management is a good example of this, based on five organizational virtues:

- 1) Openness: thoughts should be spoken out to lead to action. This enables to overcome decision fatigue and the risk of exclusion through the identification of flawed data or unchecked assumptions.

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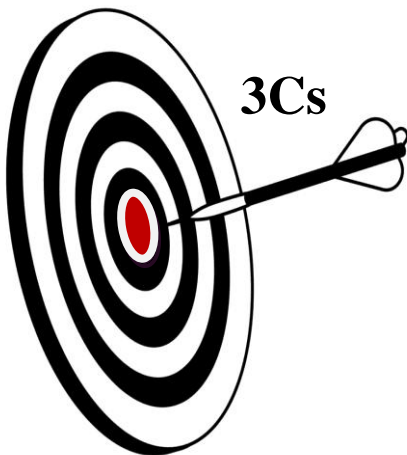
<sup>16</sup>For a detailed overview, please see Judgment IN THE HIGH COURT OF JUSTICE QUEEN’S BENCH DIVISION, Case No: QB-2017-005208, Accessed from: <https://www.judiciary.uk/wp-content/uploads/2020/04/Rihan-v.-EY-Global-Ltd-and-others-Approved-Judgment-17-April-2020.pdf>

<sup>17</sup> Muel Kaptein (2013), ‘Workplace Morality: Behavioral ethics in organizations’, Bingley: Emerald

- 2) Communication: establishing collaborative discussion for clear procedures and address bottlenecks in decision-making. This promotes a mentorship and coaching mindset.
- 3) Achievability: setting goals and targets that are realistic and achievable by considering both short- and long-term objectives.
- 4) Role-modeling supervisors: it is interrelated to emotional intelligence. When senior executives set the right example through the right tone, it builds trust and encourages others to follow.
- 5) Transparency: has a proactive impact on the team via open behavior in which each leader can witness and understand the impact of his/her actions on other and correctly interpret the actions of others.

## IMPORTANT

**Figure 23: Skills (3Cs) that Emerging Climate Leaders would require:**



- **Curiosity** – Requiring always undertaking an investigative approach to any type of information received (and treating that information of equal importance). This encourages individuals to make open-ended observations by asking questions like “I wonder if...” or “I wonder why...”
- **Consistency** - Fostering a culture in which ethics is viewed as value creation, rather than as a barrier to value creation. Encourage the development of specific principles that strike a balance between values and interests.
- **Continuous Learning** – Preparing to adapt to evolving concerns. Climate finance is truly transformative and regarded as a disruptive business which will continue to evolve. In short, loopholes will exist and frameworks will constantly be exploited. So, you can only fix what you see – which is why leaders should always keep seeking out information (such as real use cases). Keep abreast by ensuring that internal and external knowledge is readily available.

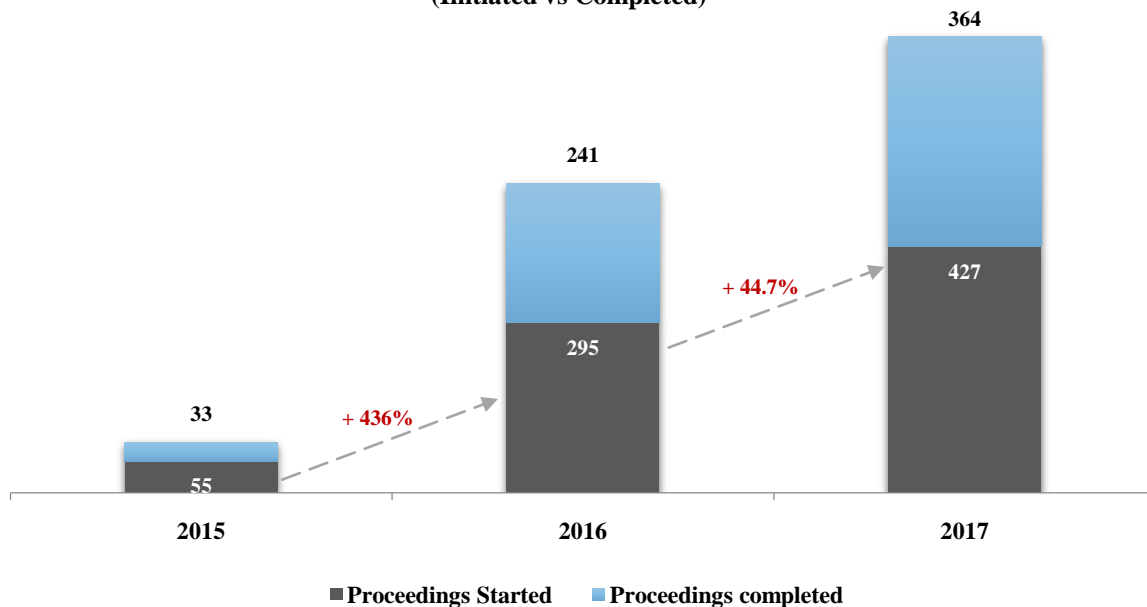
*Source: Author's Own Representation, based on Transparency Mauritius' Vision*

### 5.1.2 Accessibility and Climate Awareness

The public needs clear pathways to report serious wrongs which are being covered up – be it at the sovereign or institutional level, to ensure climate protection and transparent delivery of finance. It is the responsibility of local institutions to educate and advocate through public outreach about wrongdoing, risk or malpractice, enhance whistleblowing expertise through specific training, and foster communication and openness via peer-to-peer framework. For instance, create scenarios of what an effective challenge looks like – and to do in public.

Serbia, for example, is a global leader to embed mandatory training programmes for judges, subject to its Whistleblower Protection Act (No. 128/2014)<sup>18</sup> - pursuant to Article 25 under ‘Possessing special knowledge related to whistleblowing’, on (i) special procedures (Article 27 of the Act) and (ii) importance of protection of whistleblowers. In terms of training rate; by the end of 2017, over 1000 judges and around 200 internal technical advisers were trained. Countries like Canada and several EU Member States were inspired to incorporate the Serbian’s model into their national legislation to protect whistleblowers. Initially introduced as an Action Plan in 2014, today the Serbian whistleblower law is regarded be a unique, gold-standard mechanism to successfully encourage reporting and initiate criminal proceedings.

**Figure 24: Criminal Proceedings Related to Whistleblowing (Initiated vs Completed)**



Source: Author’s Own Representation, based on the Serbian model of Whistleblowing Training Action Plan

<sup>18</sup>For a detailed overview, please refer to Law on Whistleblower Protection (No. 128.2014), Accessed from: [https://www.paragraf.rs/propisi/download/zakon\\_o\\_zastiti\\_uzbunjivaca.pdf](https://www.paragraf.rs/propisi/download/zakon_o_zastiti_uzbunjivaca.pdf)

The stats speak for themselves (Figure 24). The results of the first two and a half years of whistleblower law application did exceed all expectations – an increase of 436 percent equivalent to 240 new criminal proceedings following whistleblowing in a year (2015-2016). Between 2016 and June 2017, an additional of 132 new criminal proceedings was recorded in Serbia, out of which over 80 percent of those proceedings were completed in months. And when combined, this represents a success rate of over 70 percent (on average) between 2015 and mid-2017. To date, the Serbian whistleblower law continues to reap great benefits, helping public authorities to seriously address the issue of whistleblower protection

This is what really matters here; Mauritius should start embedding extra training with tailored programmes into its climate system. Awareness training should be:

- (i) Incorporated at the institutional level educating on how to identify the red flags in climate financing, what are the various reporting channels and protection measures for whistleblowers and witnesses; and
- (ii) Mandatory for top executives, managers and technical advisers with regard to the receipt and handling of climate whistleblowing report.

To improving ownership and accountability at the country-level in climate projects and ensuring that external reporting of climate finance is enhanced Mauritius

A granular look at the current legal approach to whistleblowing in Mauritius indicates that it is based on guidance notes. Consider the example of the guidance notes – issued under *Section 7(1) of the Financial Services Act* by the Financial Services Commission Mauritius. A simply criticism would be that does not even make the difference between ‘emergency disclosure’ and merely ‘disclosure’ thereby assuming that standardized basis. Also, there is no indication of the timeframe (days, weeks, or months) – be it at any stage of the investigation process or even to concluding the report. Here lies the issue; does abiding to a set of guidelines always imply towards a positive outcome? In fact, there is this misconception that compliance is policy which guarantees transparency and accountability. In fact, this would hold true if it was accompanied with strong legal framework in place – which is currently missing in Mauritius. And this calls for a clearer framework.

Further ease accessibility and engage locals, whistleblowing services and reporting channels implemented should be implemented island-wide - in multiple ways by utilizing digital systems, accompanied with a rewards system that would be linked under a common portal of the anti-corruption agency. For instance, target those regions with  $\geq 50,000$  inhabitants, deploy in every of the nine districts across the island should be equipped with reporting mechanism and services, including Rodrigues - which is the tenth district of the Republic of Mauritius. The aim here is to create a society of fairness and integrity.

As part of the efforts to protect consumers from climate washing, one of the recommendations would be for Mauritius to follow the steps of the European Commission's proposal on the Directive on Green Claims<sup>19</sup>. In the absence of a national green taxonomy and a regulatory authority, supposedly "responsible" funds can sometimes contain investments most people would not consider socially responsible. Such instances need to be called out and addressed.

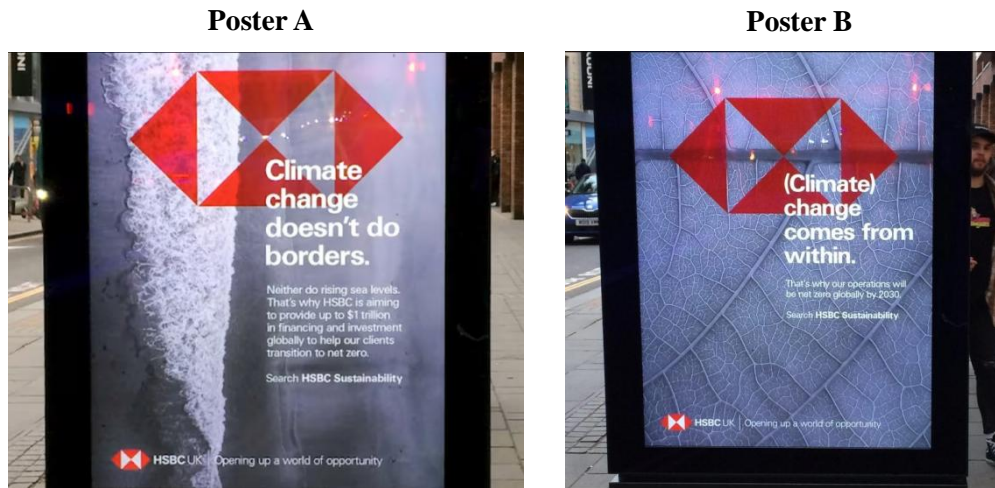
Take the case of HSBC UK Bank plc, for example, which was plagued with greenwashing worries and faced challenges from governance to strategy to public perception. Following UK's Advertising Standards Authority (ASA) ruling, two adverts of HSBC UK Bank plc (Figure 25) were banned for its stance on sustainability and climate claims – as they were deemed to be misleading due to the omission of material information about the bank's contribution to carbon dioxide and greenhouse gas emissions. It was found that both ads - 'Poster A' and 'Poster B', had breached the Committee of Advertising Practice (CAP) Code (Edition 12) in the context of Misleading Advertising and Environmental Claims, pursuant to: (i) **Rule 3.1 and Rule 3.3** stating that 'Advertisements must not materially mislead or be likely to do; and (ii) **Rule 11.1** stating that 'The basis of environmental claims must be clear. Unqualified claims could mislead if they omit material information'.

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<sup>19</sup> European Commission (2023), ' Directive of the European Parliament and of the Council – on substantiation and communication of explicit environmental claims', 2023/0085(COD)

The ASA ruling<sup>20</sup> was upheld following a total of 45 complaints in October 2021, including from Adfree Cities, on the basis that the HSBC UK Bank plc gave consumers the misleading impression that it was making, or intended to make, a positive overall environment impact.

**Figure 25: The Example of HSCB UK Bank plc**



The first poster (A): "Climate change doesn't do borders. Neither do rising sea levels. That's why HSBC is aiming to provide up to \$1 trillion in financing and investment globally to help our clients transition to net zero".

The second poster (B): "Climate change doesn't do borders. So in the UK, we're helping to plant 2 million trees which will lock in 1.25 million tonnes of carbon over their lifetime"

*Source: Author's Own representation based on UK's Advertising Standards Authority (ASA) Ruling*

As a way forward, in the fight against misleading, unsubstantiated, or inaccurate information, Mauritius is in need of an independent regulator to safeguard the advertising industry - marketing across all media, including online. By setting mandatory standards for environmental claims and environment labels, local organisations would be required to disclose scientific evidence to authorities and the public in general on products and activities. For example, following the same reasoning as the UK ASA CAP Code Rule, every organisation in Mauritius must be required to disclose material information related to their contribution to carbon dioxide and greenhouse gas emissions. In addition to being "referees" of local markets, this would enable Mauritius to develop its own environmental footprint datasets to provide an accurate indication of the amount of sustainability labels and green energy labels.

<sup>20</sup> For a detailed overview of the Advertising Standards Authority ruling on HSBC UK Bank plc, please seek link: [https://climatecasechart.com/wp-content/uploads/non-us-case-documents/2022/20221019\\_21485\\_decision.pdf](https://climatecasechart.com/wp-content/uploads/non-us-case-documents/2022/20221019_21485_decision.pdf)

### 5.1.3 Reporting Mechanism

Priority right now would be to strengthen the corruption reporting mechanisms to enable having a climate whistleblowing framework in Mauritius. Without timely information on climate finance, it becomes impossible to assess whether an activity is compliant with its conditions or standards or is breaching associated limits. Best practice it to have a wide scope, covering any act or omission that is unlawful, abusive or can cause harm. This could be achieved by making recommendations to the local climate/environment authorities to receive and handle climate-related reports of wrongdoing and protect whistleblowers. In the EU, for example, all member states should have an authority in charge of receiving climate/environment-related whistleblowing report, as it is a requirement of the EU Whistleblowing Directive.

In terms of the judicial approach to climate or environment-related whistleblowing cases in Mauritius, it is usually the data that gives the whistleblower authority and importance. As a matter of fact, the whistleblower's success in his/her investigation, including the credibility of the report, will usually depend on the accuracy of the 'facts and figures' presented to substantiate the claims made. However, legal clarity with regard to climate finance in Mauritius is at stake, as there is no considerable effort in terms of information disclosure at the national level and very little information is reported on climate finance flows. As long as there is no strict adherence to rules and requirements for reporting on funds under multiple climate finance programmes, legal processes surrounding responsibility and enforcement could become even more challenging. In such situations, as the whistleblower, if you do not have the required details and cannot explain the story behind the numbers – during both examination and cross examination, then you simply fail to have much influence in proving your point (due to lack of evidence).

Following the *Climate Fund Case (PSB et al v Brazil)* in 2022 – see Table, the Brazilian Supreme Court recognized the Paris Agreement as a “human rights treaty” and highlighted the importance of ensuring transparency (at all times) of the management of climate finance. Arguably, if a government ends the operation or blocks the allocation of resources or funding – which is an essential instrument in the policy of combating climate change, then this is indicative that the country is moving in the opposite direction to the commitments made and to the mitigation of climate change. The landmark success of the *Climate Fund Case* has led

to multiple NGOs in other regions to also challenge government action on climate – such as *West Virginia v. Environmental Protection Agency* (in 2022). Globally, 276 climate-related court cases have been registered – out of which 42 percent (117 cases) is from the United States. Ever since, The National High Court of Brazil and President of Global Judicial Institute on the Environment (GJIE) emphasised on the growing relevance of climate change issues for the judiciary.



***PSB et al. v. Brazil (on Climate Fund)***

***“Partido Socialista Brasileiro (PSB), Partido Socialismo e Liberdade (PSOL),  
Partido dos Trabalhadores (PT) e Rede Sustentabilidade v. União Federal***

In 2020, a Direct Action of Unconstitutionality for Omission was filed against the Bolsonaro Administration by four Brazilian political parties pertaining to the administrative failure of the government's obligation to protect its citizens against damage to the environment and from climate change by disbursing payments from the ‘Fundo Clima’ (the National Climate Change Fund) - created by Law 12.114/2009 and an instrument of the National Policy on Climate Change (PNMC, Law 12.187/2009). Following the "unconstitutional omission" from the government, the applicants sought an injunction to reactivate the Climate Fund.

Main Highlights: To ensure the proper functioning of the Climate Fund, the Court recognized that:

- i. It is legally justifiable for the Federal Government to publish quarterly statistical report prepared by IBGE/MCTI that shows the percentage of expenditures of the Climate Fund.
- ii. The Federal Government prepares, with reasonable periodicity, the National Inventory of Emissions and Removals of Greenhouse Gases, with mandatory segmentation by States and Municipalities, giving wide publicity to the data and statistics consolidated in the document.
- iii. Political polarization leads to the erosion of climate or environmental governance.
- iv. The fundamental right to freedom has an inter- or trans-generational dimension, which must be protected by the State and is expressed through "intertemporal guarantees of freedom"
- v. The Federal Government should allocate the competent resources for it to perform its function in the Climate Fund work

This reflects a growing need for the engagement of the Supreme Court and the subordinate courts in shaping climate governance in Mauritius, in a bid to allow whistleblowers to challenge organizational or governmental action on climate finance.

What could deter individuals to blow the whistle in Mauritius? Fear of retaliation – be it direct or indirect action that affects the individuals’ employment or working conditions as a result of their reporting activity. The missing elements are; confidence and trust, that are often perceived as the grey areas in Mauritius, rendering individuals reluctant to become whistleblowers. There is a lack of knowledge and insight into the negative consequences of maintaining the status quo which is an obstacle to reform. It is crucial for Mauritius to include elements of emotional intelligence within its climate whistleblowing mechanisms to enable affected individuals and communities to transform their feelings – like guilt, powerlessness and confusion, to purpose through activism by reporting wrongdoing in climate actions. Climate finance should not be regarded as environmental or political issues - as highlighted during the Climate of Emotions session premiered at the COP28 SDG7 Global South Pavilion<sup>21</sup>. To foster a speak-up culture, following values be instilled into individuals:

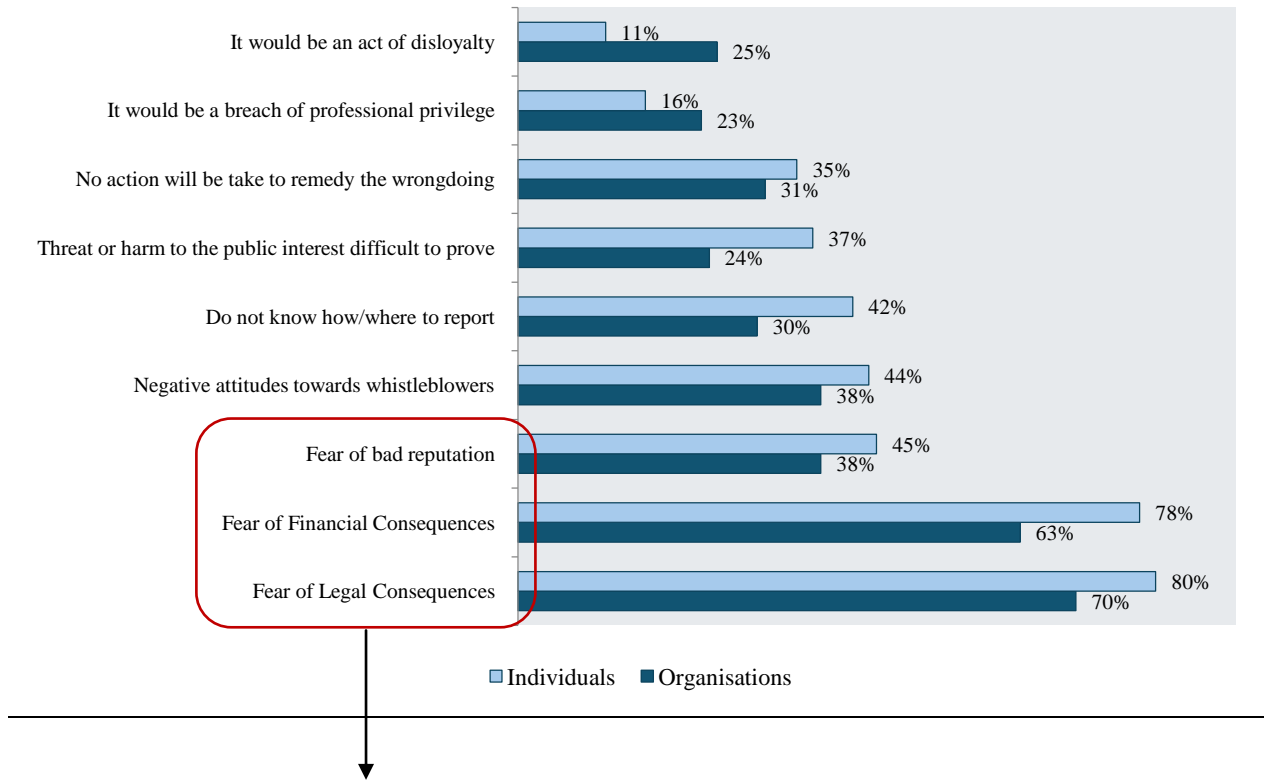
- (i) Noticing: Becoming **more aware** by recognizing patterns
- (ii) Doing: Becoming **more intentional** by adopting an optimistic mindset
- (iii) Reason: Becoming **more purposeful** by pursuing ethical values

Based on summary results of European Commission’s Public Consultation (2017/2018) – Figure 26 below, it was noted that ‘fear of legal consequences’, ‘fear of financial consequences’, and ‘fear of bad reputation’ were the common factors that would freeze out potential whistleblowers – presenting itself as a significant barrier globally both for organizations and individuals. Prior to establishing a protection framework, it is crucial for Mauritius to also undertake a public consultation that would help tailor the climate policy developments.

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<sup>21</sup> Sustainable Energy for All (2023), ‘SDG7 Global South Pavilion at COP28’, Live stream accessed from: <https://www.seforall.org/events/sdg7-global-south-pavilion-at-cop28>

**Figure 26: Factors that deter organizations and individuals to not blowing the whistle?**



**Fear of Repercussions and Personal Costs!**

Source: Own representation, based on data retrieved from the European Commission Public Consultation on Whistleblower Protection<sup>22</sup>

Societal norm that exists between women and men has also been identified as an essential factor that local institutions should keep in mind. Following a recent survey conducted by Analysis-Kantar (2022)<sup>23</sup>, it was found that sexist behaviours at the workplace still persist in Mauritius. In this view, the climate whistleblowing policies and strategies should be designed to be sensitive to gender disparities – as women and men are likely to face different barriers and motivations when considering reporting wrongdoing related to climate issues. In addition to encouraging an ethical reporting environment aimed at detecting wrongdoing in the delivery of climate finance, Mauritius should now embrace emerging technologies. Blockchain technologies are attracting development organisations and anti-corruption communities because of their potential to prevent corruption and protect public registries from fraud and tampering.

<sup>22</sup> European Commission (2017), ‘Summary results of the public consultation on whistleblower protection’, Accessed from: [http://ec.europa.eu/newsroom/just/item-detail.cfm?item\\_id=54254](http://ec.europa.eu/newsroom/just/item-detail.cfm?item_id=54254).

<sup>23</sup> Analysis-Kantar Report (Sept 2022), ‘ Summary of Results – Situational Diagnostic: Gender Inequalities in the Workplace’, Country: Mauritius

### **5.1.4 Protection and Follow-up**

The traditional format of providing updates via annual reports, boardroom slideshows, or through monthly newsletters is no longer enough, as it does not guarantee participation. For example, it is being reported that at least 7 to 8 national studies related to climate and environment are being undertaken annually by the local anti-corruption agency alongside various international organizations. However findings and statistical analysis from such studies fail to reach the implementation phase – as they are not interpreted and integrated into daily routines. It is not enough to have policy recommendations which show what would be best for the institution unless that translates into actionable steps and measurable results. A revolutionary approach to climate finance governance and integrity in Mauritius is required to allow providing non-judgmental support and assists with protection and follow-up. Such programmes are centred on a common experience, with shared credibility, confidentiality, and trust.

One of the fundamental Policy Position (01/2011)<sup>24</sup> under the TI-CGIP is guaranteeing effective participation in climate governance, focusing on three interrelated elements: (i) access to information; (ii) direct engagement; and (iii) oversight. The TI-CGIP can generate the information needed for groundbreaking through shared lessons about climate corruption risks and controls, and has the power to influence policies. This approach is highly effective for sharing, disseminating, and adopting tried-and-tested practices that address similar challenges, moving away from traditional top-down learning methods.

The Peer-to Peer Learning Alliance (P2P LA) on Climate Finance Integrity, for example, is an initiative of the Green Climate Fund (GCF) comprising of seven institutions from six countries<sup>25</sup> that share national and regional challenges, experiences and knowledge under a common platform. The P2P LA was initiated through collaboration between the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ), United Nations Development Programme (UNDP), Transparency International (TI), and the Organisation for Economic Co-operation and Development (OECD) Effective Institutions Platform, with the objective to

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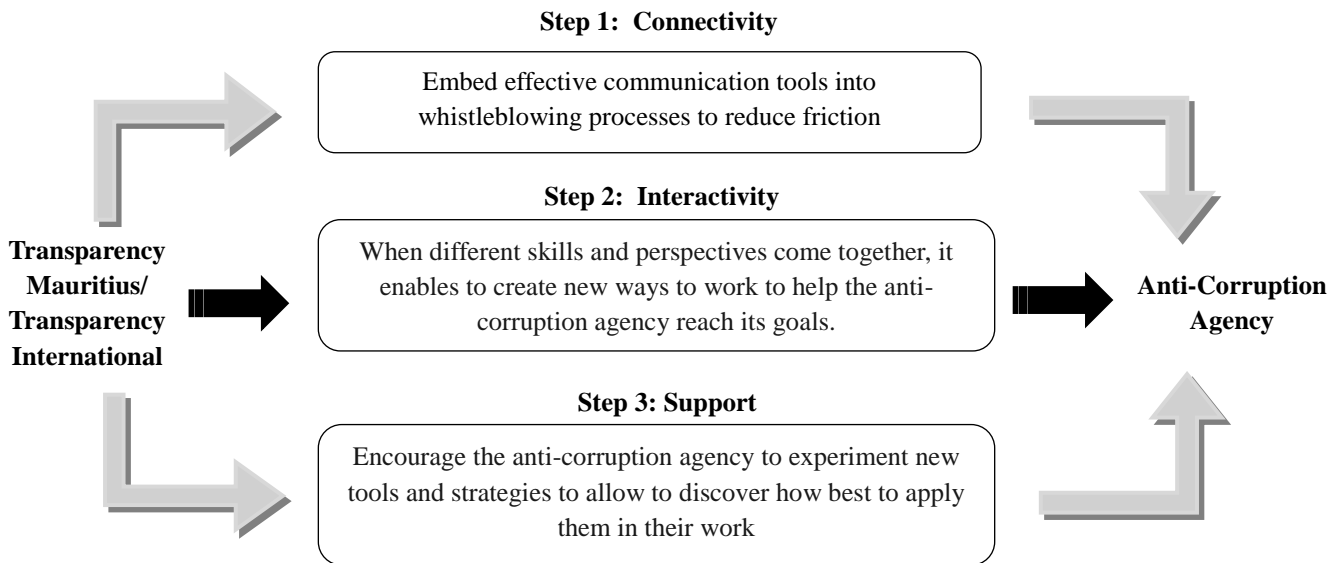
<sup>24</sup> This Policy Position was produced by Gareth Sweeney and Craig Fagan of the TI Secretariat's Research and Knowledge Department.

<sup>25</sup> The P2P LA consists of seven institutions from six countries, with each institution represented by one or two peers: (i) Honduras/regional: Central American Bank of Economic Integration (CABEI); (ii) Morocco: Agency for Agricultural Development of Morocco; (iii) Nepal: Alternative Energy Promotion Centre; (iv) Nepal: National Trust for Nature Conservation, (v) Peru: Profonampe; (vi) Uganda: Ministry of Water & Environment; (vii) Vietnam: Vietnam Development Bank

provide countries knowhow on implementing integrity and anti-corruption policies to safeguard climate finance resources by identifying the red flags in corruption and misuse.

The peer-to-peer support framework will be set-up to connect Transparency Mauritius (TI-M), Transparency International Secretariat (TI) and the local anti-corruption agency for the exchange of assistance in the context of whistleblowing reporting and disclosures. Such mechanism would enable knowledge-sharing, providing tailored-demand-driven technical assistance, enhancing collaboration for joint action and supporting each other in case of any confusing processes and addressing complex procedures, advocating for policy changes to meet the evolving climate landscape in Mauritius, and most importantly for networking purposes. Three steps would be required to master a unified communication - as depicted in Figure 27: (i) Connectivity, (ii) Interactivity, and (iii) Support. TI-M possess is the flexibility and ability to tailor complex technical information into messages to the audience.

**Figure 27: Bridging the Gap between Actual and Targeted Level through Peer-to-Peer Support**



*Source: Author's Own representation, based on Transparency Mauritius'*

As detailed in Table, the support framework will involve four different collaborative projects in the form of research, capacity building, monitoring, and investigation, covering the following policy areas: the local administration in the management of climate funds, civil society, and public sector. Each project will be equipped with a consultation mechanism in the form of policies and consultative decision-making processes to ensure that the right set of practices are included. The bi-institutional collaborative projects would be a way to

streamline knowledge-sharing between climate and anti-corruption actors ensuring the engagement of the latter with climate priorities and use a scientific approach to problem-solving, rooted in transparency and integrity.

**Table 7A: Bi-Institutional Collaborative Projects (Long-Term)**

<b>Programme</b>	<b>Activity Type</b>	<b>Policy Area</b>	<b>Aim</b>
From Climate Research to Action	Research, Capacity Building	Climate Governance Tools	Provide a summary of global research findings on climate finance governance and reviewing the tools for governance monitoring. Main elements include policy briefs, publications and workshops.
Institutional Support	Monitoring, Capacity Building	Climate Policy Engagement	Engage in discussions to understand and document the institutional challenges and solutions related to climate governance, drawing on the TI-CGIP expertise to draft policy papers
Analytical Support	Research, Investigation	Climate Data Governance	Conduct a governance assessment of climate funds by assisting the agency in gathering climate data - such as tracking the flows of climate finance in the public and private sectors, to uncover any malpractice/misuse.

**Table 7B: Work-Based Learning Programme (Short-Term)**

<b>Programme</b>	<b>Activity Type</b>	<b>Policy Area</b>	<b>Aim</b>
Bottom-Up Youth Climate Governance	Project Management	Climate action and awareness	Equipping 2-3 young participants (every 6 months) with skills focusing on project development in climate initiatives and advocacy tracks. This is a way to encourage the youth to connect their climate ideas with real-world challenges. The major activity lines include meetings, information events and workshops both at the national and international levels.
Transparency Training	Capacity Building, Networking	Climate Risk Management	Brainstorm on pertinent issues affecting their local regions in their countries and create future scenarios of what to expect in the next 5 years to formulate better policies that are sustainable and take into account numerous possibilities

*Source: Author's Own Representation, based on discussions with Transparency Mauritius*

The Work-Based Learning (WBL) programme would facilitate learning and capacity, by allowing TI-M to gain insights into the current challenges within the anti-corruption agency's mandate to better prepare specialised training programmes to raise greater awareness on the potential risks associated with climate corruption, along with the sharing of insights to be more authentic and engaging. Most importantly, it would provide enable TI-M staffs to directly engage in real work-related corruption activities and enable the anti-corruption agency to tap into with the set of guidelines and practices under the TI-CGIP. Without that kind of peer-to-peer initiative, the risk of disengagement – such as unaddressed climate skill gaps or leaders, only grows.

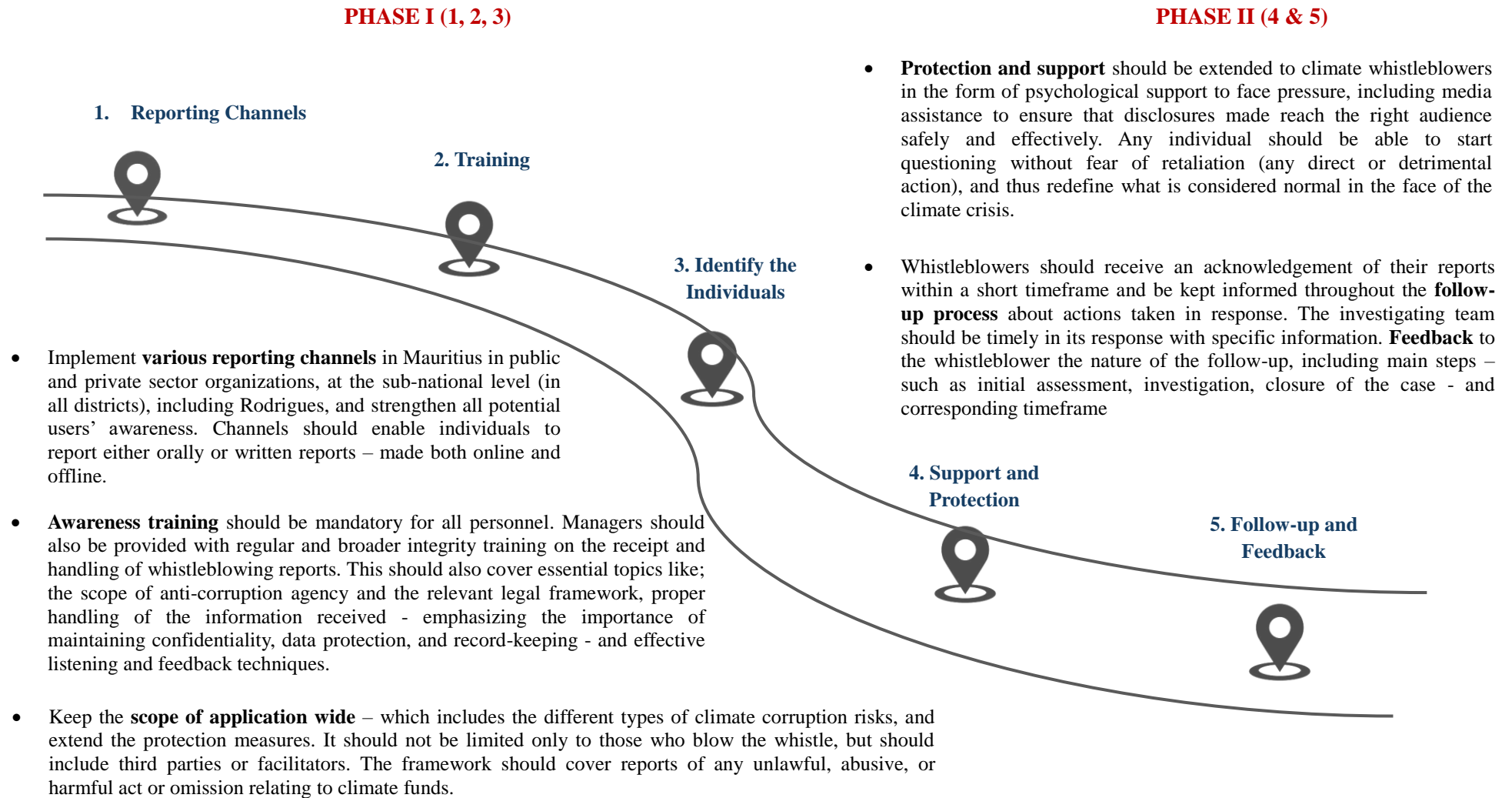


## Recommendations

To address the challenges and enhance the effectiveness of climate governance in Mauritius, the following recommendations are proposed:

- 1) **The gender balance in climate-related projects and decisions is particularly lopsided, albeit this is gradually changing.** The market is becoming climate educated, and Mauritius needs to ensure that women are given opportunities to translate their ambitions into action. As a matter of fact, in Mauritius, women are systematically under-represented in decision-making processes thereby failing to fully participate in shaping their societies through climate-related actions. As revealed by the study, 60 percent of respondents indicate that climate finance policies in Mauritius do not adequately consider the needs and perspectives of women. The presence of such systemic gender bias against female leadership - entrenched in political and economic values, is in all likelihood to hinder women empowerment in governance. Gender consideration in climate mitigation and adaptation is the only way to achieving gender diversity, gender equity, and gender inclusion. Women (and youngsters) are critical agents of resilience-builders shaping the path towards effectiveness.
  
- 2) **Climate whistleblowing as a specific category is relatively new, and does not fit easily into existing legal protection schemes yet.** Transparency Mauritius proposes a ‘Climate Whistleblowing Roadmap for Mauritius’ (Figure 28 below) to push for explicit recognition of climate and environmental whistleblowers in national legislation. The road is segmented into two specific phases which consists of the following five key actions:
  - i. Reporting Channels - enabling individuals to report either orally or written reports, made both online and offline.
  - ii. Awareness Training - emphasizing the importance of maintaining confidentiality, data protection, and record-keeping - and effective listening and feedback techniques.
  - iii. Wide Scope – covering a wide range of corrupt practices including reports of any unlawful, abusive, or harmful act or omission relating to climate funds.
  - iv. Support and Protection – allowing individuals to speak-up and start questioning without fear of retaliation
  - v. Follow-up and Feedback – providing regular updates to whistleblowers on their ongoing investigations.

**Figure 28 - Climate Whistleblowing Roadmap for Mauritius - 5 Key Actions in line with Transparency International’s Recommendations**



- 3) **Mauritius needs to keep its optimism high around the potential of the Small and Medium-sized Enterprise (SMEs) landscape in climate change mitigation and adaptation.** SMEs hold a vital role in shaping the environmental behaviours of individuals, communities, and other businesses. Most respondents (on average 78%) strongly agree that governance aspects such as transparency, accountability, coherence, and integrity, assist in overseeing how climate funds are spent. Yet, participation remains slightly low – with only 40 percent of respondents fully agree.
  
- 4) **Limited competition and public-private dialogue, resulting which there is absence of national strategies or lack of clear policy implementation.** Public-Private Partnerships (PPPs) in Mauritius require a careful design that can evolve over time by including strategic planning (and thinking) along with technical works; mainly to maximize limited public resources, unlock private financing, and thus anticipate things that are most likely to happen and prepare accordingly. It seems that over the years, the institutional framework has been controlled at the political level – which has been good enough for the economy so far. Yet, the preparedness model of policy-makers and of local communities needs to evolve. Instead of focusing or offering potential products there needs to be greater engagement between industry and government on sharing information.



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