Report by

H.E. Ms. Izabella Monica Vieira Teixeira, Minister of the Environment of Brazil, and H.E. Mr. Vivian Balakrishnan, Minister of Foreign Affairs of Singapore

To the first meeting of the Comité de Paris held on 7 December 2015 On their informal consultations undertaken on

Differentiation, in particular with regard to mitigation, finance, transparency

- Gave us a mandate to seek convergence in order to improve the L.6 text.
- Differentiation, implementation of effective differentiation, is essential if we are
 to achieve universal participation and if we are to facilitate enhanced action by
 all countries.
- Key innovation which has boosted this area has been the INDCs (intended nationally determined contributions). This is a bottom-up approach and it has allowed all Parties to operationalize the very diverse and different starting points and to make continuous improvements over time.
- Concepts of notion of travel and assurances that there will be no backsliding resonated very very strongly.
- Developed countries reassured that they would continue to take the lead. With
 that assurance in place, developing countries expressed that differentiation,
 taking into account their own circumstances, would allow them to participate
 more effectively.
- Consequently, we dealt with Art. 2, 2bis and 3.3. Some debate on the applicability of Art. 2bis, but the key point was that there has to be a balanced emphasis on mitigation, adaptation and support.
- On transparency, there was assurance that developed countries will continue to take the lead without backsliding, and there was general convergence that differentiation will be operationalized through flexibility for developing countries.
- Broad acknowledgement that countries have different starting points and that capacity building and support for developing countries are key elements of differentiation under Art.9.
- With regard to differentiation on finance, there was a general understanding that developed countries will continue to take the lead in providing resources to developing countries, without backsliding.

•	On the question of the donor base, several Parties indicated that there is no intention to create new legal obligations for developing countries, but an encouragement to contribute on a totally voluntary manner.