

1. Quantifiable information on the reference point (including, as appropriate, a base year):																																																					
(a)	Reference year(s), base year(s), reference period(s) or other starting point(s)	Base year: 2015 Reference period: 2025-2035																																																			
(b)	Quantifiable information on the reference indicators, their values in the reference year(s), base year(s), reference period(s) or other starting point(s), and, as applicable, in the target year;	The base year is 2015 and GHG emissions as calculated for this NDC are: • 198.71 Million tonnes CO2e (MtCO2e) (excl Forestry and Other Land Use) • 659.54 MtCO2e (incl FOLU) The reference indicator is total cumulative projected GHG emissions and removals over the period (2025-2035): • 1,309.53 MtCO2e (incl FOLU) • 3,605.09 MtCO2e (excl FOLU) <table><tr><th rowspan="2">Sector</th><th colspan="4">Emissions MtCO₂e</th></tr><tr><th>2015</th><th>2025</th><th>2035</th><th>2025-2035 cumulative</th></tr><tr><td>Energy</td><td>74.89</td><td>133.52</td><td>167.15</td><td>1,639.8</td></tr><tr><td>Transport</td><td>31.24</td><td>46.38</td><td>72.04</td><td>658.81</td></tr><tr><td>IPPU</td><td>14.24</td><td>14.12</td><td>20.96</td><td>189.89</td></tr><tr><td>Agriculture</td><td>55.64</td><td>59.39</td><td>65.82</td><td>693.9</td></tr><tr><td>FOLU</td><td>460.83</td><td>-208.22</td><td>-151.87</td><td>-2,295.56</td></tr><tr><td>Waste</td><td>22.68</td><td>33.58</td><td>43.78</td><td>422.67</td></tr><tr><td>Total incl. FOLU (MtCO₂e)</td><td>659.54</td><td>78.77</td><td>217.88</td><td>1,309.53</td></tr><tr><td>Total excl. FOLU (MtCO₂e)</td><td>198.71</td><td>286.99</td><td>369.75</td><td>3,605.09</td></tr></table>			Sector	Emissions MtCO ₂ e				2015	2025	2035	2025-2035 cumulative	Energy	74.89	133.52	167.15	1,639.8	Transport	31.24	46.38	72.04	658.81	IPPU	14.24	14.12	20.96	189.89	Agriculture	55.64	59.39	65.82	693.9	FOLU	460.83	-208.22	-151.87	-2,295.56	Waste	22.68	33.58	43.78	422.67	Total incl. FOLU (MtCO ₂ e)	659.54	78.77	217.88	1,309.53	Total excl. FOLU (MtCO ₂ e)	198.71	286.99	369.75	3,605.09
Sector	Emissions MtCO ₂ e																																																				
	2015	2025	2035	2025-2035 cumulative																																																	
Energy	74.89	133.52	167.15	1,639.8																																																	
Transport	31.24	46.38	72.04	658.81																																																	
IPPU	14.24	14.12	20.96	189.89																																																	
Agriculture	55.64	59.39	65.82	693.9																																																	
FOLU	460.83	-208.22	-151.87	-2,295.56																																																	
Waste	22.68	33.58	43.78	422.67																																																	
Total incl. FOLU (MtCO ₂ e)	659.54	78.77	217.88	1,309.53																																																	
Total excl. FOLU (MtCO ₂ e)	198.71	286.99	369.75	3,605.09																																																	
(c)	For strategies, plans and actions referred to in Article 4, paragraph 6, of the Paris Agreement, or policies and measures as components of nationally determined contributions where paragraph 1(b) above is not applicable, Parties to provide other relevant information	Not applicable.																																																			
(d)	Target relative to the reference indicator, expressed numerically, for example in percentage or amount of reduction	The target for this NDC is relative to total cumulative projected GHG emissions and removals over the period (2025-2035). The target is: • 75% reduction and avoidance (including FOLU), including 7% unconditionally and 68% conditionally.																																																			

(e)	Information on sources of data used in quantifying the reference point(s)	The growth rate assumptions for 2026 NDC underscore an economic trajectory reflective of the collective long-term vision and aspirations of the Filipino people of a rooted, comfortable, and secure life, as espoused under its AmBisyon Natin 2040. These assumptions integrate projected trends in national output, population, and sectoral dynamics to ensure that climate ambition is pursued without compromising inclusive growth and poverty reduction goals. The base year emissions are based on the 2015 greenhouse gas inventory results. The Philippines First Biennial Transparency Report (BTR1)¹ should be referred to for information on the sources of data. Additionally, in developing the analysis for this NDC, the Philippines undertook some recalculations of the GHG inventory to incorporate improved methods and assumptions, higher quality data, and ensure completeness e.g. completeness of the FOLU and IPPU sectors in particular. This NDC is based on the recalculated 2015 emissions. This base year replaces the previous 2010 base year emissions, allowing for complete coverage of sources and use of the IPCC AR5 GWP values and the IPCC 2006 Guidelines.
(f)	Information on the circumstances under which the Party may update the values of the reference indicators.	The updated base year and BAU projection in this NDC reflects a considerable methodological improvement on the previous NDC submission, in terms of the data quality, the methods and parameters used (e.g. AR5 GWP, activity data, emission factors), the inclusion of additional sources (e.g. within FOLU and RAC), and in transparency. It also reflects the effects of the implementation of the country's plans to accelerate the utilization of renewable resources, measures to expand forest areas—reforestation, sustainable forest management and forest protection. By utilizing improved methods and data, the updated BAU for the Philippines provides more accurate emissions projections, creating a clearer and more reliable system for tracking progress. This demonstrates the use of the best available science and availability of improved data, following the Paris Agreement and relevant CMA decisions. The Philippines may update the BAU in future submissions where further improvements to data are identified, or in line with updates as recommended or required by UNFCCC. Information on the base year value updates would be documented and reported in the Biennial Transparency Reports and National Inventory Documents. Achievement of the Philippines NDC will be assessed by comparing total net GHG emissions and removals over the period 2025-2035 with the projected level, based on an assessment of emissions reported in the country's GHG inventory.
2. Time frames and /or periods for implementation		
(a)	Time frame and/or period for implementation, including start and end date, consistent with any further relevant decision adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement	2025-2035
(b)	Whether it is a single-year or multi-year target, as applicable.	Cumulative (2025-2035) business-as-usual scenario target

¹ Philippines First Biennial Transparency Report (2024). Available at <https://unfccc.int/documents/646250>.

3. Scope and coverage				
(a)	General description of the target	The Philippines 2026 NDC commits the country to a cumulative reduction in projected economy-wide emissions between 2025-2035 based on realistic, achievable and implementable policies and measures, of 75% (including FOLU), including 7% unconditionally and 68% conditional upon international support. This commitment is based on new analysis, which shows that the FOLU sector has been a net sink since 2020 and including implementable policies and measures is expected to reduce total cumulative BAU emissions over the 2025-2035 period by 2,296 MtCO2e. Including potential mitigation in other sectors in addition, results in below zero cumulative economy-wide emissions over the 2025-2035 period. Whilst the target in this NDC is set below the level which has been modelled, to ensure its achievability, the Philippines also commits to ensuring the potential of the sink is maximized over this period. This NDC is considered to raise ambition through the strengthening of both the unconditional target and the country's status as a net sink		
(b)	Sectors, gases, categories and pools covered by the nationally determined contribution, including, as applicable, consistent with Intergovernmental Panel on Climate Change (IPCC) guidelines	This NDC covers the following: • Sectors - Energy, Transport, IPPU, Agriculture, Waste, FOLU • GHGs - CO2, CH4, N2O, HFCs, SF6 Mitigation sectors and categories covered by this NDC: <table><tr><td> <u>Energy</u> Transport Manufacturing Industries and Construction Energy Industries Oil and Natural Gas Solid Fuels Other Sectors <u>Waste</u> Waste Water Handling Solid Waste Disposal on Land Composting <u>Forestry and Other Land Use</u> Changes in carbon stocks based on IPCC six land use: Forest Land, Cropland, Grassland, Settlements and Other Land except Wetlands. IPCC carbon pools included: Biomass, Dead Organic Matter (DOM) and Soil Organic Matter (SOM), carbon pool for Forestland, Cropland, Grassland, Settlements, Other land, Harvested Wood Products (HWP) carbon pool. Emissions from Wetlands category and seagrass for coastal wetlands were not included in the historical emission estimates and in the mitigation assessment. </td><td> <u>Agriculture</u> Rice Cultivation Manure Management Enteric Fermentation Field Burning of Agriculture Residues Agriculture Soils Prescribed Burning of Savannahs <u>IPPU</u> Mineral Products Metal Production Chemical industry </td></tr></table>	<u>Energy</u> Transport Manufacturing Industries and Construction Energy Industries Oil and Natural Gas Solid Fuels Other Sectors <u>Waste</u> Waste Water Handling Solid Waste Disposal on Land Composting <u>Forestry and Other Land Use</u> Changes in carbon stocks based on IPCC six land use: Forest Land, Cropland, Grassland, Settlements and Other Land except Wetlands. IPCC carbon pools included: Biomass, Dead Organic Matter (DOM) and Soil Organic Matter (SOM), carbon pool for Forestland, Cropland, Grassland, Settlements, Other land, Harvested Wood Products (HWP) carbon pool. Emissions from Wetlands category and seagrass for coastal wetlands were not included in the historical emission estimates and in the mitigation assessment.	<u>Agriculture</u> Rice Cultivation Manure Management Enteric Fermentation Field Burning of Agriculture Residues Agriculture Soils Prescribed Burning of Savannahs <u>IPPU</u> Mineral Products Metal Production Chemical industry
<u>Energy</u> Transport Manufacturing Industries and Construction Energy Industries Oil and Natural Gas Solid Fuels Other Sectors <u>Waste</u> Waste Water Handling Solid Waste Disposal on Land Composting <u>Forestry and Other Land Use</u> Changes in carbon stocks based on IPCC six land use: Forest Land, Cropland, Grassland, Settlements and Other Land except Wetlands. IPCC carbon pools included: Biomass, Dead Organic Matter (DOM) and Soil Organic Matter (SOM), carbon pool for Forestland, Cropland, Grassland, Settlements, Other land, Harvested Wood Products (HWP) carbon pool. Emissions from Wetlands category and seagrass for coastal wetlands were not included in the historical emission estimates and in the mitigation assessment.	<u>Agriculture</u> Rice Cultivation Manure Management Enteric Fermentation Field Burning of Agriculture Residues Agriculture Soils Prescribed Burning of Savannahs <u>IPPU</u> Mineral Products Metal Production Chemical industry			

(c)	How the Party has taken into consideration paragraph 31(c) and (d) of decision 1/CP.21	All categories of anthropogenic emissions or removals, including fluorinated gases (HFCs, PFCs, SF ₆), are within the scope of this NDC. While emissions from domestic aviation and shipping are covered as memo items in the national GHG inventory, emissions and reductions from international aviation and shipping are not in the scope of this NDC.
(d)	Mitigation co-benefits resulting from Parties' adaptation actions and/or economic diversification plans, including description of specific projects, measures and initiatives of Parties' adaptation actions and/or economic diversification plans.	Not applicable to the Philippines target type – which is a quantified, economy-wide, emission reduction and avoidance target. The Philippines strongly contends that mitigation is a function of adaptation, and adaptation therefore remains a central priority in the assessment, prioritization and quantification of all policies and measures. This NDC has been developed in close alignment with the country's NAP.
4. Planning processes		
(a)	Information on the planning processes that the Party undertook to prepare its nationally determined contribution and, if available, on the Party's implementation plans, including, as appropriate	
	a.i. Domestic institutional arrangements, public participation and engagement with local communities and indigenous peoples, in a gender-responsive manner	Institutional arrangements for mitigation are guided by Executive Order 174 (2014), which established the Philippines Greenhouse Gas Inventory and Management Reporting System (PGHGIMRS) and designated the Climate Change Commission (CCC) as the lead agency for the national GHG inventory and NDC monitoring, reporting and verification. The development and implementation of the NDC is coordinated through the NDC Technical Working Group (TWG). The NDC-TWG, established in 2016 and formalized through the Commission Resolution No. 2024-04², brings together national government agencies involved in the delivery of the NDC. The 2026 NDC mitigation scenarios are based on a comprehensive set of realistic, achievable and implementable list of sectoral Policies and Measures (PAMs) developed by the lead sectoral agencies: the Department of Energy (DOE) for energy; Department of Transportation (DOTr) for transport; Department of Environment and Natural Resources (DENR) for waste, IPPU and FOLU; and the Department of Agriculture (DA) for agriculture. Other oversight agencies, including the Department of Economy, Planning and Development (DEPDev) and the Department of Finance (DOF), played a key role in supporting the development of mitigation modelling, particularly by supporting the use of realistic GDP growth projections and definitions of conditionality. Inter-agency collaboration and policy alignment were achieved through the NDC-TWG, which provided a structured platform for coordination, ensuring consistency across sector agencies and integration with national development priorities. These institutional arrangements will be fully aligned with the Enhanced Transparency Framework (Art. 13) of the Paris Agreement, through the National GHG Inventory, NDC, and Biennial Transparency Reports, with progressive integration of sectoral MRV systems. The Philippines also recognizes the critical role in furthering knowledge, ambition and implementation of climate action, of local government units (LGUs) and non-state actors including the private sectors, the academic and research community, civil society organizations, NGOs and community groups, representatives of vulnerable groups, indigenous peoples, youth, women, and persons of disability. Championing a whole-of-government and whole-of-society approach, the 2026 NDC engaged the whole spectrum of actors mentioned above to ensure a highly participatory, facilitative, inclusive and multisectoral process.

² Commission Resolution No. 2024-004. Available at https://www.climate.gov.ph/public/ckfinder/userfiles/files/Resolutions/Commission%20Resolution%20No_%202024-004.pdf.

	a.ii. Contextual matters, including, inter alia, as appropriate	
	a.ii.a. National circumstances, such as geography, climate, economy, sustainable development and poverty eradication	The Philippines national circumstances are outlined briefly in chapter 2. Please see also the Philippines First Biennial Transparency Report. ³
	a.ii.b. Best practices and experience related to the preparation of the nationally determined contribution	The Philippines 2026 NDC development demonstrates the following best practices: • Strengthening of the analytical basis through improvements to data quality and sectoral coverage of the base year inventory, to ensure the NDC is economy-wide, and inclusion of all Forestry and Other Land Use activities for the first time. • Rigorous sectoral analysis of data, policies and measures to ensure realistic, achievable and implementable commitments. • Successful operationalization of the cross-government NDC-Technical Working Group (NDC-TWG) to guide and steer the NDC process and facilitate a whole-of-government process. • Establishment and management of a Development Partners Coordination Group (DPCG) to ensure effective coordination of development partner support and collaboration across technical work packages. • Undertaking of in-depth complementary parallel assessments and consultations on cross-cutting themes and related topics such as GEDSI, Youth, SDGs, Circular Economy, Nature-Based Solutions, and assessment of Adaptation co-benefits, plus Just Transitions Framework development and Article 6 framework development. • A participatory approach, through national, regional and sub-national consultation workshops, sectoral technical consultations and dedicated events to engage societal groups. • Adherence to the Enhanced Transparency Framework.
	a.ii.c. Other contextual aspirations and priorities acknowledged when joining the Paris Agreement	The accession to and implementation of the Paris Agreement by the Republic of the Philippines is for the purpose of supporting the country's national development objectives and priorities such as sustainable industrial development, the eradication of poverty and provision of basic needs, and securing social and climate justice and energy security for all its citizens.
(b)	Specific information applicable to Parties, including regional economic integration organizations and their member States, that have reached an agreement to act jointly under Article 4, paragraph 2, of the Paris Agreement, including the Parties that agreed to act jointly and the terms of the agreement, in accordance with Article 4, paragraphs 16–18, of the Paris Agreement	Not applicable

³ Philippines First Biennial Transparency Report (2024). Available at <https://unfccc.int/documents/646250>.

(c) How the Party's preparation of its nationally determined contribution has been informed by the outcomes of the global stocktake, in accordance with Article 4, paragraph 9, of the Paris Agreement	The development of this 2026 NDC has been informed by the outcomes of the GST at COP28 – ultimately keeping 1.5 C within reach. The Philippines NDC is economy-wide, covering all greenhouse gases, sectors and categories, and is informed by the latest science. Specifically, the Philippines is also demonstrating commitment to the following GST1 outcomes: • Tripling renewable energy capacity globally, through the commitment in the Philippines Energy Plan 2023-2050 to increase renewable energy to over 40% of the total energy mix by 2030 and over 50% by 2040. • Accelerating efforts towards net zero emission energy systems, utilizing zero- and low-carbon fuels, and accelerating zero- and low-emission technologies, through measures including biofuel blending, complemented by energy efficiency and deployment of low carbon and emerging technologies for power generation. • Accelerating the reduction of emissions from road transport, through avoid, shift and improve measures including non-motorized transport, bus rapid transit, fuel economy measures, fleet electrification, and expansion of railway network. • Conserving, protecting and restoring nature and ecosystems including halting and reversing deforestation and forest degradation by 2030, through ongoing and new forest protection, reforestation and agroforestry measures together with improved technical analysis to quantify the significant sink potential of the country. • Transitioning to sustainable lifestyles and sustainable patterns of consumption and production, through incorporation of circular economy analysis and integration of opportunities into the identification of NDC policies and measures. • The need for evidence-based, iterative adaptation planning and mainstreaming to strengthen resilience, particularly for the most vulnerable communities, through integration of adaptation needs and priorities, and assessment of co-benefits, into the NDC. • The need for climate action and development planning to be mutually supportive, through the adoption of whole-of-government and whole-of-society approaches to NDC development, to ensure alignment with sustainable development priorities and foster equity, inclusivity, and widespread ownership. • The importance of maximizing the positive and minimizing the negative economic and social impacts of the implementation of response measures, emphasizing the need for just transition and economic diversification while advancing policies promoting sustainable development and poverty eradication. The inclusion of a cross-sectoral assessment in the 2026 NDC is a step towards this, providing dedicated insights on how cross-cutting themes must be integral in achieving climate targets of the country while balancing national circumstances and development priorities. • Recognizing the important role and active engagement of non-Party stakeholders, particularly civil society, businesses, financial institutions, cities and subnational authorities, Indigenous Peoples, local communities, youth and research institutions in climate action. • Accelerating the substantial reduction of non-carbon-dioxide emissions globally, in particular methane emissions by 2030. • Urgent, incremental, transformational and country-driven adaptation action based on different national circumstances. • Implementing integrated, multi-sectoral solutions, such as land use management, sustainable agriculture, resilient food systems, nature-based solutions and ecosystem-based approaches, and protecting, conserving and restoring nature and ecosystems, including forests, mountains and other terrestrial and marine and coastal ecosystems, which may offer economic, social and environmental benefits such as improved resilience and well-being, and that adaptation can contribute to mitigating impacts and losses, as part of a country-driven gender-responsive and participatory approach, building on the best available science as well as Indigenous Peoples' knowledge and local knowledge systems.
---	--

(d)	Each Party with a nationally determined contribution under Article 4 of the Paris Agreement that consists of adaptation action and/or economic diversification plans resulting in mitigation co-benefits consistent with Article 4, paragraph 7, of the Paris Agreement to submit information on:				
	<table border="1"> <tr> <td data-bbox="248 256 763 384">d.i. How the economic and social consequences of response measures have been considered in developing the nationally determined contribution</td><td data-bbox="763 256 2045 384">Not applicable</td></tr> <tr> <td data-bbox="248 384 763 799">d.ii. Specific projects, measures and activities to be implemented to contribute to mitigation co-benefits, including information on adaptation plans that also yield mitigation co-benefits, which may cover, but are not limited to, key sectors, such as energy, resources, water resources, coastal resources, human settlements and urban planning, agriculture and forestry; and economic diversification actions, which may cover, but are not limited to, sectors such as manufacturing and industry, energy and mining, transport and communication, construction, tourism, real estate, agriculture and fisheries.</td><td data-bbox="763 384 2045 799">Not applicable</td></tr> </table>	d.i. How the economic and social consequences of response measures have been considered in developing the nationally determined contribution	Not applicable	d.ii. Specific projects, measures and activities to be implemented to contribute to mitigation co-benefits, including information on adaptation plans that also yield mitigation co-benefits, which may cover, but are not limited to, key sectors, such as energy, resources, water resources, coastal resources, human settlements and urban planning, agriculture and forestry; and economic diversification actions, which may cover, but are not limited to, sectors such as manufacturing and industry, energy and mining, transport and communication, construction, tourism, real estate, agriculture and fisheries.	Not applicable
d.i. How the economic and social consequences of response measures have been considered in developing the nationally determined contribution	Not applicable				
d.ii. Specific projects, measures and activities to be implemented to contribute to mitigation co-benefits, including information on adaptation plans that also yield mitigation co-benefits, which may cover, but are not limited to, key sectors, such as energy, resources, water resources, coastal resources, human settlements and urban planning, agriculture and forestry; and economic diversification actions, which may cover, but are not limited to, sectors such as manufacturing and industry, energy and mining, transport and communication, construction, tourism, real estate, agriculture and fisheries.	Not applicable				
5. Assumption and methodological approach including those for estimating and accounting for anthropogenic greenhouse gas emissions and, as appropriate, removals					
(a)	Assumptions and methodological approaches used for accounting for anthropogenic greenhouse gas emissions and removals corresponding to the Party's NDC, consistent with decision 1/CP.21, paragraph 31, and accounting guidance adopted by the CMA The accounting methodologies for the nationally determined contribution are consistent with UNFCCC decision 1/CP.21, paragraph 31, and UNFCCC decision 4/CMA.1. The accounting approaches and the assumptions for accounting for the nationally determined contribution will be reported in the Biennial Transparency Reports (BTRs) under the Paris Agreement, consistent with UNFCCC decisions 4/CMA.1 and 18/CMA.1. The information from the Philippines's greenhouse gas inventories were the main input for the accounting. This data has been recalculated from historical GHG emissions inventories as reported in the BTR1, to reflect methodological and data improvements and ensure completeness of sources and gases. The BAU and mitigation projections are based on quantified policies and measures and were undertaken sectorally, before being aggregated, avoiding double counting by ensuring alignment to IPCC 2006 categories. Mitigation scenarios were compared against corresponding emissions in the BAU scenario annually and cumulatively over the target period to calculate the percentage emissions reductions that can be achieved. Revising the BAU and this NDC and improving the understanding of the FOLU sector shows it plays an important role in the future emissions pathway for the country. In the current BAU scenario, cropland is no longer considered a primary driver of deforestation and this trend mirrors the shift to a net carbon sink in the country's 2020 FOLU GHG inventory. Agricultural sector trends indicate that existing cropland areas will contract by approximately 1% annually, while an increasing forest carbon sink is effectively offsetting a much smaller net source of emissions from 2020 to 2040.				

(b)	Assumptions and methodological approaches used for accounting for the implementation of policies and measures or strategies in the NDC	The policies and measures in this NDC have been accounted for using various sector-specific methods, models and data sources. Sectoral analysis included assessments of existing and additional measures. The information from the Philippines's greenhouse gas inventories were the main input for the accounting. The accounting methodologies for the nationally determined contribution are consistent with UNFCCC decision 1/CP.21, paragraph 31, and UNFCCC decision 4/CMA.1. The accounting approaches and the assumptions for accounting for the nationally determined contribution have been provided in this document and will be reported in the Biennial Transparency Reports (BTRs) under the Paris Agreement, consistent with UNFCCC decisions 4/CMA.1 and 18/CMA.1.
(c)	If applicable, information on how the Party will take into account existing methods and guidance under the Convention to account for anthropogenic emissions and removals, in accordance with Article 4, paragraph 14, of the Paris Agreement, as appropriate	See 5(a, b)
(d)	IPCC methodologies and metrics used for estimating anthropogenic greenhouse gas emissions and removals	The Philippines national GHG inventory uses the 2006 IPCC Guidelines as the methodological foundation, applies 100-year GWP metrics from IPCC AR5 to calculate CO ₂ -equivalents, and implements recommended software and QA/QC procedures to estimate anthropogenic emissions and removals. This approach ensures that the inventory aligns with UNFCCC reporting requirements for transparency, accuracy, consistency, comparability, and completeness.
(e)	Sector-, category- or activity-specific assumptions, methodologies and approaches consistent with IPCC guidance, as appropriate, including, as applicable	See 5(a,b) The FOLU sector is a net source of cumulative emissions throughout the entire historical time series from 2010-2020 with a sharp decline in 2020. The observed sharp decline in annual net emissions in 2020 is primarily due to a shift in land use transitions that reflect an expected long-term decrease in cropland and can be attributed to overall accelerated decrease in annual croplands coupled with continuous forest gain. In addition, due to demand for land use and market pressures, agriculture is no longer a key driver of deforestation, which directly contributes to lower deforestation pressures and combined with the expanding forest sink, this leads to an overall decline in FOLU emissions.
	e.i. Approach to addressing emissions and subsequent removals from natural disturbances on managed lands	Emissions from fires are included in the national GHG inventory as per the 2006 IPCC Guidelines. No allowance was made for natural disturbances within this updated NDC target.
	e.ii. Approach used to account for emissions and removals from harvested wood products	Harvested wood products are not accounted for within this NDC update due to a lack of data. However, the Philippines may report on the emissions/removals from Harvested wood products using a production approach defined in the IPCC Guidelines (mainly wood for export) in future reports.
	e.iii. Approach used to address the effects of age-class structure in forests	The National GHG Inventory data has information on age-class structure of forests.
(f)	Other assumptions and methodological approaches used for understanding the nationally determined contribution and, if applicable, estimating corresponding emissions and removals, including	

f.i. How the reference indicators, baseline(s) and/or reference level(s), including, where applicable, sector-, category- or activity-specific reference levels, are constructed, including, for example, key parameters, assumptions, definitions, methodologies, data sources and models used	The business-as-usual projection is a without measures (WOM) scenario, calculated on a sectoral basis to 2040. It assumes GDP growth rates of between 7-7.5%⁴, and population growth rates of between 0.8-1.1⁵ over the period, with variation reflecting sectoral characteristics and temporal changes. An extensive list of documents, activity data, models and tools have been used to compile the analyses (BAU and mitigation scenarios) at sectoral level. In summary: Energy: the BAU scenario was developed using LEAP and Simple Econometric Simulation System (SESS) and is based on the Philippines Energy Plan 2023 – 2050. Transport: BAU and mitigation scenarios were based on the Transport NDC (CPI Model) tool used during the modelling of the 2021 Transport NDC for uniformity. Historical emissions were obtained from the Philippine Energy Situationer. For road transport, the number of passenger-trips made per year was estimated from the Family Income and Expenditure Survey (FIES) published by the Philippine Statistics Authority (PSA) in 2015, projected through 2040 using projected population growth rates. For Air and Water Transport, due to the unavailability of data to develop a transport model, the estimates were obtained using the historical shares of Air and Water transport emissions to the total Transport Sector emissions. It has been assumed that public transportation has remained limited and unreliable over the years, leading to increasing reliance on private cars, motorcycles, taxis, and other similar alternatives. IPPU: the BAU scenario was developed using MITICA. Cement production and consumption of substitutes of Ozone-depleting substances (ODS) have been recalculated for the NDC using more accurate data and methodology, as well as for Sulphur Hexafluoride (SF6) emissions from electrical equipment which were not estimated in previous GHGs. Various activity data sources and assumptions were used including macroeconomic assumptions as above; Peak Demand Forecast (2021-2050) in MW (Power Development Plan 2023-2050); NGCP Transmission Development Plans; forecasted market shares and clinker-to-cement ratios by type of cement; and stakeholder feedback. Waste: the BAU scenario was developed using MITICA. Various activity data sources and assumptions were used including macroeconomic assumptions as above; per capita waste generation rate (assumed at 40 g/person/day for 2010) in accordance with the default value for the 2006 IPCC Guidelines, with an annual growth rate of 1.18% assumed for the entire time series 1950-2040 (as per DENR's CBA Solid Waste Excel file referencing the Regional State of the Brown Report). It was assumed 5% of all waste generated is composted, 85% is sent to solid waste disposal sites (SWDS), and 10% is recycled. Agriculture: the BAU scenario was developed using a bespoke Excel-based calculation model categorized into livestock and cultivation activities. To project agricultural emissions, assumptions were made regarding trends in activity data from 2021 to 2035 e.g. growth rate of livestock population for each animal type, rice cultivation areas, annual growth of cropland and grassland areas burned, derived largely from expert consultation.
--	---

⁴ Consistent with the Philippine Development Plan 2023-2028 <https://pdp.depdev.gov.ph/philippine-development-plan-2023-2028/> and Philippines Energy Plan 2023-2050 <https://legacy.doe.gov.ph/pep> Annual growth rates vary over the period.

⁵ 2020 Philippine Census of Population and Housing (CPH) Scenario 2

	f.ii. For Parties with nationally determined contributions that contain non- greenhouse-gas components, information on assumptions and methodological approaches used in relation to those components, as applicable	Not applicable
	f.iii. For climate forcers included in nationally determined contributions not covered by IPCC guidelines, information on how the climate forcers are estimated	Not applicable
	f.iv. Further technical information, as necessary	Not applicable
(g)	The intention to use voluntary cooperation under Article 6 of the Paris Agreement, if applicable	The Philippines intends to participate in international cooperative approaches under Article 6 of the Paris Agreement to attract investments in new technologies with high abatement costs and promote technology transfers to enable more ambitious mitigation efforts ultimately. The government of the Philippines has also identified specific measures in the agriculture, forestry, and IPPU sectors which are open for international transfers, with more measures in other sectors likely to be included in the future. To further support this engagement, the Philippines is currently developing an Article 6 strategy to ensure credible, transparent, and effective participation. The government is also actively developing the domestic voluntary carbon market through ongoing efforts to establish national MRV and registry systems. Furthermore, its Congress is considering the implementation of a compliance market through filed bills that will promote low-carbon economy investments.
6. How the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances		
(a)	How the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances	The Philippines 2026 NDC reaffirms the country's strong commitment to the Paris Agreement and to climate justice, anchored in the principle of Common but Differentiated Responsibilities and Respective Capabilities (CBDR-RC). Ambition has been strengthened through the raising of the unconditional target and the recognition of the potential for the country to be a net sink.
(b)	Fairness considerations, including reflecting on equity	The 2026 NDC targets were determined taking account of the temperature goal of the Paris Agreement, the Global Stocktake and the principles of equity and common but differentiated responsibilities and respective capabilities, in the light of different national circumstances. The targeted mitigation emission reduction and avoidance compared to the BAU 2025-2035 scenario contribute a fair share to global efforts.
(c)	How the Party has addressed Article 4, paragraph 3, of the Paris Agreement	The Philippines 2026 NDC reflects a decade of strengthened technical capacity, inclusive engagement. It represents a progression through enhanced unconditional ambition; a comprehensive, economy-wide submission that includes all sources, sinks and gases; robust technical analysis underpinning sectoral commitments; and integration of cross-cutting themes, such as youth, gender equality, disability, social inclusion, just transition and nature-based solutions to maximize co-benefits. Lastly, a key progression is the improved quantification of the role of forests in understanding the sink potential, and the potential for the Philippines to be a net sink through the period of this NDC.

(d)	How the Party has addressed Article 4, paragraph 4, of the Paris Agreement	The Philippines 2026 NDC presents an economy-wide target.
(e)	How the Party has addressed Article 4, paragraph 6, of the Paris Agreement	Not Applicable
7. How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2		
(a)	How the nationally determined contribution contributes towards achieving the objective of the Convention as set out in its Article 2	The Philippines NDC represents the Philippines' contribution to the objectives of Article 2 of the Convention to stabilize GHG concentrations in the atmosphere at a level that would prevent dangerous anthropogenic interference with the climate system. It details the country's mitigation ambition that will contribute to achieving Article 2 of the Convention.
(b)	How the nationally determined contribution contributes towards Article 2, paragraph 1(a) and Article 4, paragraph 1, of the Paris Agreement.	The Philippines NDC supports the objectives of Article 2, paragraph 1(a), and Article 4, paragraph 1, of the Paris Agreement by advancing a climate-resilient and low-emission development pathway consistent with national circumstances and development priorities. The NDC pursues mitigation actions across key sectors to contribute to global efforts to limit temperature increase, in line with the principles of equity and common but differentiated responsibilities and respective capabilities. Consistent with Article 4, paragraph 1, the NDC reflects the Philippines' commitment to progressively reduce greenhouse gas emissions and align with a long-term transition toward low greenhouse gas emissions, including ongoing efforts to develop a Long Term Strategy. The Philippines commits to move the country toward net-sink outcomes within the 2025-2035 period, while remaining aligned with national development priorities and capacities. The Philippines NDC demonstrates progression through enhanced unconditional ambition and strengthened sectoral technical analysis, inclusive governance, and cross-cutting priorities such as just transition, GEDSI and youth, and circular economy to ensure that emission reductions and avoidance are pursued in consideration with resilience and sustainable development. The Philippines NDC is informed by the outcomes of the first GST and the best available science, adopting an economy-wide approach to collectively support the long-term objective of keeping the 1.5°C goal within reach.