

Conclusions from the 2nd meeting of lead reviewers of biennial transparency reports

I. Introduction

1. The 2nd meeting of lead reviewers (LRs) of biennial transparency reports (BTRs) was held in virtual format¹ on 23 September 2025. In line with paragraph 178 of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (MPGs),² a balanced participation between experts from developed and developing country Parties was achieved, with 77 experts participating in the meeting of the 83 experts invited. In addition, the two co-chairs of the Paris Agreement Implementation and Compliance Committee (PAICC) attended the meeting as observers.

2. In accordance with the MPGs, the meeting facilitated the work of LRs in undertaking their mandated tasks of ensuring that the technical expert reviews (TERs) of BTRs are conducted in accordance with those modalities, procedures and guidelines for TERs, ensuring the quality and objectivity of the TERs, providing for the continuity, consistency of the reviews across Parties and timeliness of the TERs, providing suggestions on how to improve the quality, efficiency and consistency of the TERs, and providing technical advice to the members of technical expert review teams (TERTs).³

3. These conclusions will be included in the annual report on the technical expert review of information submitted under Article 13, paragraphs 7 and 9, of the Paris Agreement, to be prepared by the secretariat.⁴ Such reports provide inputs for providing further guidance to the secretariat on organizing and coordinating the TERs.

II. Opening of the meeting

4. The LRs welcomed the information provided by the secretariat on activities undertaken in organizing BTR reviews in 2024 and 2025 and plans for organizing additional BTR reviews in 2025 and 2026, pending availability of resources, and invited the secretariat to proceed with the preparations and necessary steps for organizing those reviews. The LRs also welcomed the secretariat's efforts in organizing BTR reviews in 2024 and 2025 and noted the gradual improvements in efficiency made and new approaches used to implement the review process to date, despite increasing financial constraints, highlighting that operationalization of BTR reviews has evolved and improved as experience in the review process has been acquired. The LRs requested the secretariat to draw on the acquired experience from the reviews conducted in 2024 and 2025 in planning and organizing additional reviews for 2025 and 2026.

5. The LRs also requested the secretariat to continue collecting and analysing relevant feedback by TERTs and gathering lessons learned on the operationalization of the additional reviews of BTRs conducted in 2025 and 2026, with a view to presenting this analysis and relevant information for discussion at future BTR LR meetings and informing the future operationalization of reviews, as appropriate.

III. Work of the secretariat following the 1st meeting of lead reviewers of biennial transparency reports

6. The LRs noted with appreciation the information provided by the secretariat in response to the requests made at their 1st meeting, held in 2024,⁵ which included up-to-date

¹ See document FCCC/SBI/2023/2/Add.1/Rev.1, table 1, p.57.

² Decision 18/CMA.1, annex.

³ As per decision 18/CMA.1, annex, paras. 183–186.

⁴ As per decision 18/CMA.1, para. 6(b).

⁵ The conclusions and recommendations from the meeting are available at https://unfccc.int/sites/default/files/resource/Conclusions_1st%20BTR%20LRs%20meeting_2024_rev.pdf.

information on topics relevant to the requests and relevant background information.⁶ The LRs noted that the background materials prepared for and presentations made by the secretariat at the meeting provided useful information on BTR TER successful practices and approaches implemented for the reviews conducted in 2024 and 2025. The LRs also noted with appreciation the information and background papers on substantive review-related issues (see paras. 13–15 below), which supported the discussions of the working groups of LRs and review experts before the meeting.

7. The LRs welcomed the first version of the Review Guidance for BTR reviews (RG) prepared in response to the request made at their 1st meeting. The LRs noted with appreciation the successful practices and approaches used by TERTs for addressing some of the review-related issues identified in BTR reviews conducted in 2024 and 2025, which were built on the practices and approaches established from experience with the existing measurement, reporting and verification arrangements and implemented in full alignment with the MPGs. The LRs requested the secretariat to compile those successful practices and approaches used for BTR reviews to date, and include them in the RG to be used by TERTs for subsequent BTR reviews.

8. The LRs also requested the secretariat to continue identifying successful practices and approaches used by TERTs for BTR reviews, considering the outcomes of future BTR reviews and feedback from Parties, with a view to analysing their usefulness for enhancing the consistency of reviews and subsequently including them in the RG.

9. The LRs further requested the secretariat to continue collecting and analysing information on substantive review-related issues raised by TERTs and Parties or identified by the secretariat's knowledge hubs⁷ during the additional reviews of BTRs in 2025 and 2026 with a view to presenting an analysis for discussion at the next LRs meeting and informing review practices and review guidance, as appropriate.

10. The LRs noted the information prepared by the secretariat on implementing the code of practice and service agreements for experts and consultants in BTR reviews to date and invited the secretariat to continue implementing procedures related to the code of practice for future reviews.

11. The LRs welcomed the successful implementation of the simplified review procedures for national inventory reports (NIRs) of Parties included in Annex I to the Convention in 2025 and highlighted the efficiency of the process, the timeliness of the results and the positive feedback provided by Parties. The LRs requested the secretariat to continue assessing the procedures and approaches implemented for conducting the 2025 simplified reviews in order to improve the tools used for such reviews, pending availability of resources, and considering the outcomes of the simplified review process and feedback received from Parties, and to report on the results at the next meeting of LRs with a view to analysing possible options for enhancing the usefulness and effectiveness of those procedures and approaches.

12. The LRs noted the presentation made at the meeting by the co-chairs of the PAICC on the interlinkages between the work of the PAICC and the enhanced transparency framework under the Paris Agreement and emphasized that the information provided allowed for a better understanding of the mandates and role of the PAICC in facilitating implementation of the Paris Agreement. The LRs requested the secretariat to continue fostering their interaction with the PAICC.

⁶ “Interaction with the PAICC”, “Review guidance for BTR reviews”, “Information on and analysis of issues raised by the TERTs during the BTR reviews (knowledge hubs)”, “Code of practice and service agreements for experts and consultants in BTR reviews”, “Experience from the first cycle of BTR reviews on the application of the TACCC principles” and “Simplified review procedures for NIRs”.

⁷ Purpose of the secretariat's knowledge hubs is to collect and analyse substantive review-related issues and provide support to TERTs on those issues during reviews of BTRs in areas related to general and cross-cutting matters, greenhouse gas inventory, NDC tracking progress, FTC support, adaptation and REDD+.

IV. Improvements to the quality, efficiency and consistency of technical reviews in accordance with the annex to decision 18/CMA.1

13. The LRs discussed ways of improving the BTR review process based on experience from the reviews conducted in 2024 and 2025 and the background papers prepared by the secretariat referred to in paragraph 6 above, on substantive review-related issues identified during those reviews. The LRs agreed on conclusions for seven substantive issues, outlined in paragraph 14 below, and requested the secretariat to include the guidance on the seven issues included in these conclusions in the RG referred to in paragraph 7 above with a view to the guidance on these issues being applied in subsequent BTR reviews.

14. The LRs recommended that LRs promote the following guidance and procedures:

(a) Review of information that includes application of flexibility provided for in the provisions of the MPGs for those developing country Parties that need it in the light of their capacities:

(i) When reviewing reporting on a provision for which flexibility is applied by a developing country Party, the TERT should consider whether the flexibility provided entails reducing the scope, frequency or level of detail of the reporting provision while maintaining its legal nature (“shall”/“should”) or changing the legal nature (e.g. from “shall” to “are encouraged to”) while maintaining the scope, frequency or level of detail of the original reporting provision and review the information reported on the basis of the following guidance:

a. Reduced scope, frequency or level of detail of the reporting provision: this applies to MPG paragraphs 25 (key category analysis), 29 (uncertainty), 32 (level of insignificance), 48 (gases), 57–58 (time series), 95 (time series of projections); and 102 (methodology and coverage of projections). If a developing country Party has applied this flexibility, the TERT should assess the consistency of the Party’s reporting with the MPGs, taking into account the reduced scope, frequency or level of detail, as mandated by the flexibility provision, and if the Party’s reporting is not consistent with the MPGs, then the TERT should provide, consistently with the legal nature of the original provision, a recommendation or an encouragement, as relevant. However, the TERT should not provide a recommendation or an encouragement if the scope, frequency or level of detail of reporting by the Party is consistent with the flexibility provided in the provision. For example, if a Party applies the flexibility provided for in paragraph 58 of the MPGs, namely to have its latest reporting year for the greenhouse gas (GHG) inventory as three years prior to the submission of its NIR, but instead has the latest reporting as year four years prior to the submission year, the TERT should provide a recommendation to the Party, as per the legal nature of the provision (“shall”). However, the TERT should not provide a recommendation or an encouragement for the Party to have the latest reporting year two years prior to the submission year if the Party has the latest reporting year three years prior to the submission year as provided for in the flexibility provision;

b. Changed legal nature: this applies to MPG paragraphs 34–35 (quality assurance and quality control (QA/QC) plan and general inventory QC procedures), 85 (estimates of expected and achieved emission reductions of actions, policies and measures) and 92 (reporting of projections). If a developing country Party has applied this flexibility, the TERT should assess the consistency of the Party’s reporting with the MPGs, as per the scope, frequency or level of detail mandated by original provision. If the Party’s reporting is not consistent with the MPGs, the TERT should provide, consistently with the legal nature of the flexibility provision, an encouragement instead of a recommendation. For example, if a Party applies the flexibility provided in paragraph 92 on reporting projections and thus does not report projections, then, as per the legal nature of the flexibility provision, the TERT should provide an encouragement to report projections instead of a recommendation to do so;

(ii) When assessing the application of flexibility by a developing country Party, as per paragraph 6 of the MPGs, the TERT shall also assess whether the Party has clearly indicated the provision to which flexibility is applied; concisely clarified capacity constraints; and provided self-determined estimated time frames for improvements in relation to those capacity constraints. If any elements of this information are not (transparently) reported, the TERT should provide a recommendation addressing them;

(iii) The TERT should not mention “in the next submission” in any of the recommendations or encouragements made for a reporting provision where a developing country Party has applied flexibility. If the Party has applied flexibility consistently with the MPGs for a provision that entails changing the legal nature of the provision, it is good practice for the TERT to provide an encouragement for the Party to “report XXX by YYY, as per the estimated time frame for improvement” (if reported by the Party);

(b) Review of the tier 1 estimates for a combination of gas (or family of gases) and category identified as key during the key category analysis:⁸

(i) If a Party has clearly documented in the national inventory document (NID) that it was unable to adopt a higher-tier method owing to lack of resources, the TERT should encourage the Party to make every effort to use a higher-tier method, in line with the Intergovernmental Panel on Climate Change (IPCC) good practice and to report information on how it is addressing or intends to address the issue;

(ii) If a Party has not documented in the NID why it used a tier 1 method but during the review it provides clear documentation as evidence that it used a tier 1 method owing to lack of resources, the TERT should (1) recommend that the Party include the explanation in the NID and (2) encourage the Party to make every effort to use a higher-tier method, in line with the IPCC good practice and to report information on how it is addressing or intends to address the issue;

(iii) If a Party has not documented in the NID that it used a tier 1 method owing to lack of resources and no additional information is provided during the review, the TERT should (1) recommend that the Party document in the NID the reasons for not following the relevant decision tree from the IPCC Guidelines and (2) encourage the Party to make every effort to use a higher-tier method, in line with the IPCC good practice and to report information on how it is addressing or intends to address the issue;

(c) Review of nitrous oxide (N₂O) emissions from wastewater after disposal of effluent into waterways, lakes or the sea reported in the “Effluent” column of common reporting table (CRT) 5.D:

(i) If a Party has reported N₂O emissions from wastewater after disposal of effluent into waterways, lakes or the sea in the “Effluent” column of CRT 5.D, the TERT should consider that the approach used by the Party aligns with the *2006 IPCC Guidelines for National Greenhouse Gas Inventories* and the MPGs. A recommendation will only be required if the N₂O emission estimates are not aligned with the transparency, accuracy, consistency, completeness and comparability (TACCC) principles;

(d) Consideration of progress for Parties with multiple nationally determined contribution (NDC) targets and multiple indicators showing different levels of progress:

Many Parties have multiple NDC targets and to track progress in implementing and achieving their NDCs they have selected multiple indicators – usually one per NDC target, but sometimes more than one. TERTs should note that:

⁸ The 2006 IPCC Guidelines (vol.1, p.4.8) indicate that for each key category where relevant (see vol.1, table 4.1), the inventory compiler should determine if certain subcategories are particularly significant. Those subcategories that contribute together more than 60 percent to the key category should be treated as particularly significant and it may be appropriate to focus efforts towards methodological improvements of these most significant subcategories.

- a. When a Party has multiple NDC targets, it is assumed that achievement of its NDC implies achievement of all individual unconditional NDC targets, as well as any conditional NDC targets for which conditions were met on time;
- b. When a Party has selected multiple indicators for tracking progress against the NDC target(s), during implementation of the NDC, some indicators may be on track against the NDC target(s) while others may not be, for various reasons. This is particularly true in the early stage of implementation or when a limited time series or only a single year is being reported. In such cases, it could be challenging or impossible for the TERT to assess overall progress towards the NDC without taking into account the status of each individual indicator selected to track progress towards the NDC target(s); therefore, the TERT should provide its consideration of progress for each selected indicator;
- c. Consideration of progress requires a nuanced approach during the BTR1 review cycle; however, as the reported time series become more encompassing in subsequent review cycles, the assessment of progress by TERTs will become more robust and comprehensive. In cases when a Party has achieved the NDC target in any year during the NDC implementation period before the end year, the TERT should state that comparison of the indicator with the reference point and/or target level shows that the target was achieved but the final assessment of achievement can only be carried out once information on the end year or end of period is reported (owing to the possibility of indicator fluctuations);

(e) Consideration of progress of the joint European Union (EU) and EU member States' NDC target:

The EU and its member States have a single joint NDC target; as such, progress towards the target should only be reviewed during the review of the BTR of the EU. To reduce the review workload and avoid duplication of effort, progress towards the target should not be reviewed during reviews of the individual BTRs of the 27 EU member States. For those reviews, a non-technical check should be made as to whether the member State has reported the same information in common tabular format (CTF) tables 1–4 as the EU or has included a reference to the BTR and/or CTF tables of the EU. If the reported information differs, the TERT should make a recommendation stating that the member State has reported information that is inconsistent with the reporting of the EU on the joint target. If a member State has additional NDC targets for territories not included in the joint target, progress towards those targets should be reviewed during the review of the member State's BTR;

(f) Reporting of mitigation actions, policies and measures that have the most significant impact on GHG emissions or removals and those that have an impact on key categories:

Paragraph 80 of the MPGs states that Parties shall provide information on actions, policies and measures, focusing on those that have the most significant impact on GHG emissions or removals and those that have an impact on key categories in the national GHG inventory. If a Party states in its BTR or during the review that all actions, policies and measures it has reported meet this requirement and there is no clear evidence that this is not the case, then the TERT should consider the requirement satisfied. Alternatively, if a Party provides in its BTR or during the review a list of the names or otherwise identifies a subset of the actions, policies and measures it has reported as those that are focused on this requirement and there is no clear evidence that this is not the case, then the TERT should also consider the requirement satisfied. If the requirement is not satisfied, then the TERT should make a recommendation related to paragraph 80 of the MPGs;

(g) Reporting of both achieved and expected estimated impacts of mitigation actions, policies and measures:

Paragraph 85 of the MPGs states each Party shall provide, to the extent possible, estimates of expected and achieved GHG emission reductions for its actions, policies and measures. When a Party has reported an action, policy or measure for which estimates of expected or achieved emission impacts are not provided, and flexibility has not been applied, the TERT should look for an explanation as to why an estimate

could not be provided, which may be located either in a custom footnote in CTF table 5 or within the BTR. In the case that no columns are present in CTF table 5 for either expected or achieved impacts, the TERT should look for an explanation either in the table note for CTF table 5 or within the BTR. If sufficient explanations are not provided for missing estimated emission impacts, the TERT should make a recommendation. If the estimated impact cells in CTF table 5 are blank, the TERT should note that use of notation keys such as “NE” would improve transparency.

15. The LRs noted that they could not complete their consideration of and agree on conclusions for **one issue** at the meeting, namely the “Revision of baseline scenario in case of recalculation of GHG inventory”[, **YYYY and ZZZZ**]. The LRs requested the secretariat to include consideration of this issue at the next meeting of BTR LRs, taking into account the discussions at their 2nd meeting by working groups of LRs and review experts, and the background paper prepared by the secretariat for that meeting on substantive issues identified during the 2024–2025 reviews.

V. Other matters

16. The LRs took note of the need for developed country Parties, and other Parties in a position to do so, to continue supporting the BTR review process, in particular by providing supplementary financial support for the process and by funding their expert’s participation in the reviews. In addition, the LRs noted the need for Parties to (1) support the participation of their national experts throughout the entire BTR review process (i.e. releasing them from domestic duties during all stages of the review process: preparing for the review, conducting the review before, during and after the review week, and finalizing the review report) and (2) nominate experts with appropriate experience and sectoral technical expertise to the UNFCCC roster of experts and regularly update such nominations.
