

REGIONAL WORKSHOP ON ARTICLE 6 AND CARBON PRICING FOR MIDDLE EAST & NORTH AFRICAN COUNTRIES - 'DAY 3'

Muscat | Oman

15 to 18 December 2025



United Nations
Climate Change Secretariat



هيئة البيئة
ENVIRONMENT AUTHORITY



RCC MENA and South Asia
Collaboration for Climate Action





Day 2 - ReCap

- 1** Transitioning of CDM Activities & Winding down of the CDM
- 2** Understanding the rules and regulations: Registry and Tracking
- 3** Building High integrity Carbon Markets
- 4** Understanding the Reporting and review processes under Article 6 (2 Parts & Exercises)

TRANSITIONING OF CDM ACTIVITIES & WINDING DOWN OF THE CDM

MS. FATIMA-ZAHRA TAIBI
Team Lead, Mitigation Division
UNFCCC



Decision 3/CMA.3, annex
(RMPs), chapter XI.A



- Contains provisions that allow transition of CDM activities to the Art. 6.4 Mechanism with conditions:
 - Transition request submission by 31 December 2023.
 - Host Party approval submission by 31 December 2025.
 - Compliance with the RMPs.

Decision 7/CMA.4



- Elaborated key conditions and processes (elaboration of RMPs)
 - Crediting period or PoA period.
 - Activity design.
 - Transition process.

Decision 5/CMA.6



- Allowed transition of A/R CDM activities to the Art. 6.4 Mechanism with conditions:
 - **Transition request submission by 31 December 2025.**
 - Host Party approval submission by 31 December 2025.
 - Compliance with the RMPs.

Decision -/CMA.7



- Host Party approval submission by **30 June 2026.**

- 3,494 activities were eligible to transition to Article 6.4 mechanism

	A/R	Non-A/R	TOTAL
PA	66	3,263	3,329
PoA	1	164	165
TOTAL	67	3,427	3,494

- 1,507 activities have notified the intention to transition to Article 6.4 mechanism

	A/R	Non-A/R	TOTAL
PA	9	1,379	1,388
PoA	1	118	119
TOTAL	10	1,497	1,507

Current status CDM to PACM



104 activities have been approved by host Parties to transition

	Approved by host Parties (Pending additional documentation from activity participant)	Substantiative Check completed	Assessment in Progress	Registered
PA	77	3	0	8
PoA	27	0	1	9
TOTAL	104	3	1	17

Status of transition of CDM Projects in MENA



Project name	Project type	Host country	Project Transition Status
Egypt Vehicle Scrapping and Recycling Program	PoA	Egypt	No
Catalytic N ₂ O destruction project in the tail gas of the Nitric Acid Plant of Abu Qir Fertilizer Co.	PA	Egypt	Yes
Reduction of N ₂ O emissions from the new nitric acid plant of Egypt Hydrocarbon Corporation at Ain Sokhna	PA	Egypt	No
Amman Ghabawi Landfill Gas to Energy Project	PA	Jordan	Yes
Ouarzazate I Concentrated Solar Power Project	PA	Morocco	Yes
Associated Gas Recovery and Utilization at Khamilah oil field area at Block-27 in Wilayat Ibri of the Sultanate of Oman	PA	Oman	Yes
Medium Pressure Steam Condensate water recovery	PA	Qatar	No
Al-Shaheen Oil Field Gas Recovery and Utilization Project	PA	Qatar	No
UCC RAK Waste Heat Recovery	PA	United Arab Emirates	No
UAE Small Scale Solar Programme of Activities	PoA	United Arab Emirates	No
Dubai 200MW Photovoltaic Plant	PA	United Arab Emirates	No
DEWA Chiller Station L	PA	United Arab Emirates	No

- CDM project activities with a renewable crediting period, the current crediting period shall end at the earliest of:
 - When the current crediting period under CDM would have ended;
 - On 31 December 2025;
 - On a date determined by host Parties.

- CDM project activity or CPA with a fixed crediting period, the current crediting period shall end at the earliest of:
 - When the current crediting period under CDM would have ended;
 - On a date determined by host Parties.

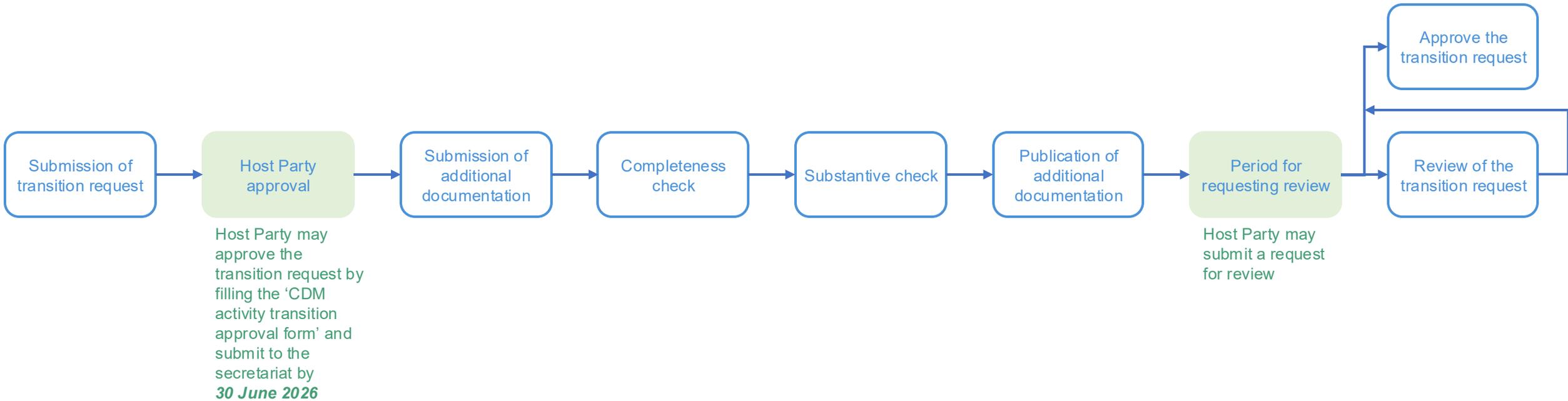
Transition requirements - Use of Current CDM Methodologies



- May continue to use currently applied CDM meth until renewal or 31 Dec 2025 (whichever is earlier)
- May voluntarily (or requested by the host party if incompatible with its meth approach) replace the meth or as requested
- Additionality demonstration is deemed fulfilled if CDM meth is applied
- Global Warming Potential – apply values from the IPCC 5AR.
- For a PoA that continues applying CDM meths, no new CPAs may be included until renewal of PoA under Art. 6.4.

Transition Steps	Timeline
Submit transition request	31 December 2023 (ER) 31 December 2025 (A/R)
Global Stakeholder Consultation	28 Days
Submission of Host Party Approval	By 30 June 2026
Submission of Additional Documentation	If continuing to apply the CDM Meth: Until 31 December 2026 If applying A6.4 Meth: within 1 year of HP approval or new meth becoming available whichever is later
Processing of Transition Request	Collect transition fee, Completeness Check (7 days), Substantive Check (21 days), Summary Note with recommendation (14 days)
Request for Review of Transition Request by HP or SBM member	May be requested within 28 days of the completed substantive check
Finalizing transition request	Approve, Approve with Modification (7 days for proponent to respond), Reject

Process



CDM activity transition to Article 6.4 mechanism approval form



A6.4-FORM-AC-003

 CDM transition to Article 6.4 mechanism approval form¹ (Version 03.1)	
Type of transition request <i>(Tick box(es))</i>	<input type="checkbox"/> Transition of CDM activity <input type="checkbox"/> Finalization of provisional request for registration ²
Type of activity <i>(Tick box(es))</i>	<input type="checkbox"/> Project activity <input type="checkbox"/> Programme of activities (PoA) <input type="checkbox"/> Including component project activities (CPAs) ³
Title and UNFCCC reference number of activity	<input type="text"/>
Confirmation of receipt of transition request <i>(Tick box to confirm)</i>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Confirmation on activity type <i>(Tick box to confirm)</i>	<input type="checkbox"/> The type of activity in the transition request is among the activity types that the host Party intends to approve as Article 6.4 mechanism activities ⁴
Exemption from the waiver for share of proceeds for adaptation for LDCs and SIDS⁵	Is the Project or PoA hosted in a LDC or SIDS: <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> The host Party chooses not to exempt the CDM project activities or PoAs and CPAs therein requesting transition from the share of proceeds for adaptation
Approving host Party	<input type="text"/>

¹ This form is to be filled, signed and submitted by the representative of the designated national authority for the Article 6.4 mechanism as notified to the UNFCCC secretariat by no later than 31 December 2025. The secretariat may convert this form into an electronic interface for the submission of the host Party approval, in which case, the signature will be replaced with electronically secure means.

² Provisional requests for renewal will not be finalized under the transition process. Therefore, this form is not relevant.

³ CPAs already included in a CDM PoA may transition to the Article 6.4 mechanism only in conjunction with, or subsequent to, the transition of the PoA. Therefore, this box must be ticked if the host Party also approves the transition of the CPAs to the Article 6.4 mechanism.

⁴ In accordance with paragraph 26(e) of the annex to decision 3/CMA.3, the host Party shall indicate publicly to the Supervisory Body the types of Article 6.4 mechanism activity that it would consider approving and how such types of activity and any associated emission reductions would contribute to the achievement of its nationally determined contribution, if applicable, its long-term low greenhouse gas emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement. Paragraph 6 of annex I to decision 7/CMA.4 further elaborated that CDM project activities, PoAs and the CPAs therein, and activities in provisional requests that may transition to the Article 6.4 mechanism shall be among the activity types indicated by the host Party.

⁵ This provision is only applicable to LDCs and SIDS and is to be checked if the LDC/SIDS hosting the CDM project activities or PoAs and CPAs therein chooses not to exempt the CDM project activities or PoAs and CPAs therein requesting transition from the share of proceeds for adaptation.

A6.4-FORM-AC-003

I hereby approve the transition of the CDM activity to, or finalization of the provisional request under, the Article 6.4 mechanism, subject to approval by the Supervisory Body	Date (DD/MM/YYYY): <input type="text"/>
	Name of designated national authority organization: <input type="text"/>
	Name of representative of designated national authority: <input type="text"/>
	Signature: <input type="text"/>

Document information

Version	Date	Description
03.1	30 July 2025	Editorial correction on type of transition request, as per the transition procedure.
03.0	21 May 2025	Revision to simplify the confirmation of receipt of transition request.
02.0	28 February 2025	Revision to include exemption from the waiver for share of proceeds of adaptation for LDCs and SIDS and new deadline for submission of A/R transition request.
01.0	23 February 2024	Initial publication of form template.

Decision Class: Regulatory
 Document Type: Form
 Business Function: A6.4 activity cycle
 Keywords: A6.4 mechanism, A6.4 projects, host party, project implementation

HPA: Sharing experience



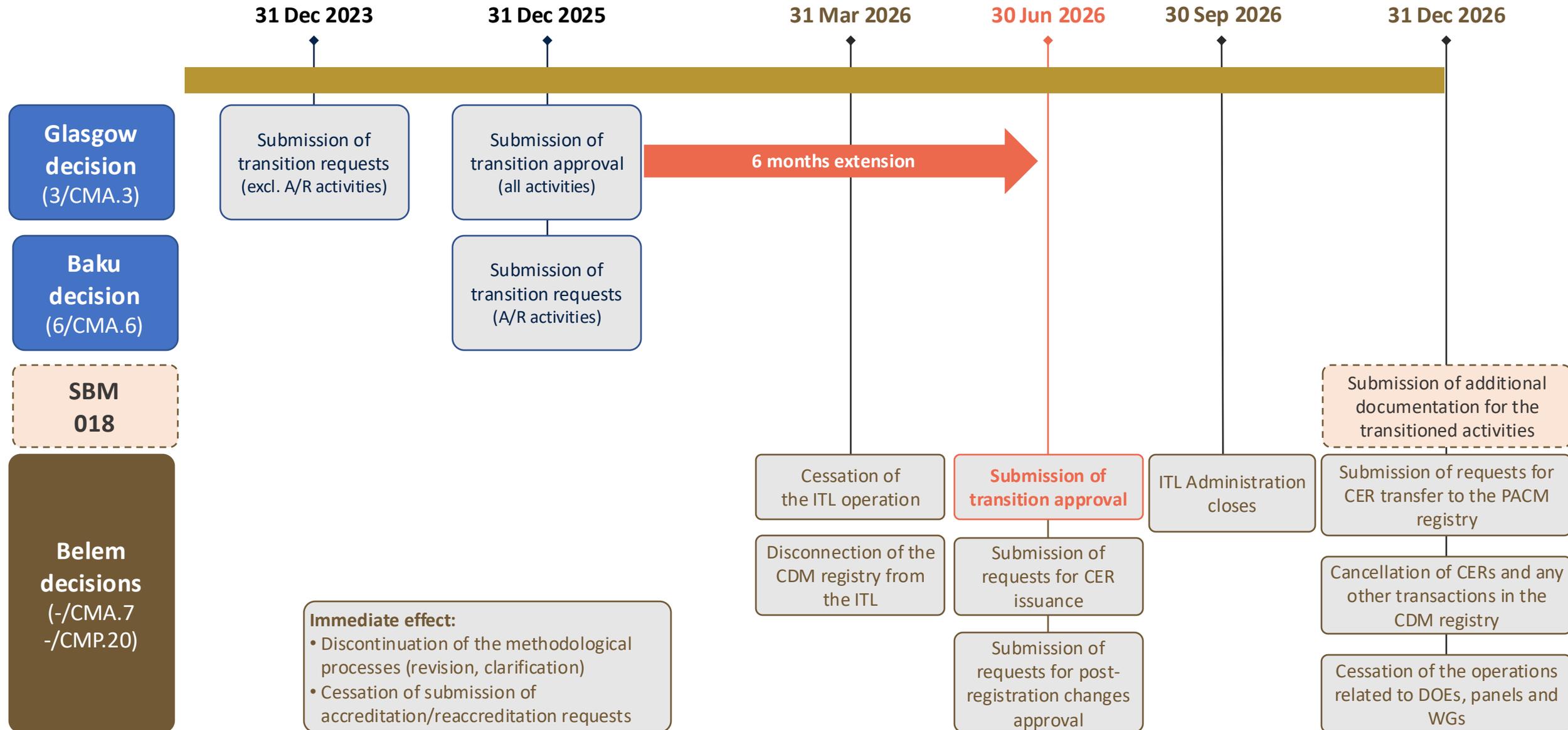
Egypt

Oman

Jordan

Morocco

Transition and Winding down of the CDM





UNDERSTANDING THE RULES AND REGULATIONS: REGISTRY AND TRACKING

MR. SANTHOSH THANJAVUR PRAKASAM
Team Lead, Mitigation Division
UNFCCC



Mechanism Registry - Overview



- The Mechanism Registry is a standardized electronic database for tracking A6.4ERs and CERs. It has been developed consistent with CMA decisions, including the requirements for registries contained in decision 2/CMA.3.
- The Mechanism Registry is hosted and maintained by the secretariat, as its Administrator.
- Until the final registry is launched, there is an interim solution that operates in an offline mode, with many functions completed manually by the secretariat upon receipt of request forms submitted by users.

- The Mechanism Registry operates according to the Procedure: Article 6.4 Mechanism Registry
- Relevant decisions:
 - a) CMA decisions 3/CMA.3, 7/CMA.4 and 6/CMA.6, with authorized A6.4ERs implemented in the registry in accordance with decisions 2/CMA.3, 6/CMA.4 and 4/CMA.6
- The Terms and conditions set out the legal basis on which the secretariat makes the Mechanism Registry available to entities (including activity participants).
- Until the full version Mechanism Registry is available, various forms have been developed for users to request actions in the interim registry solution.

All documents relating to the mechanism registry are available on the Article 6.4 Mechanism's Rules and Regulations page on the UNFCCC website.

Account types:

- There are several types of accounts, for example:
 - Pending account
 - Holding accounts
 - End-of-life accounts

- The Registry Administrator opens the pending account, OMGE accounts, the administrative cancellation account, and the buffer pool account for reversal events.

- The Share of proceeds for adaptation account functions as a holding account of the Adaptation Fund.

- All other accounts must be opened by Parties (or authorized by Parties in the case of authorized entity holding accounts).

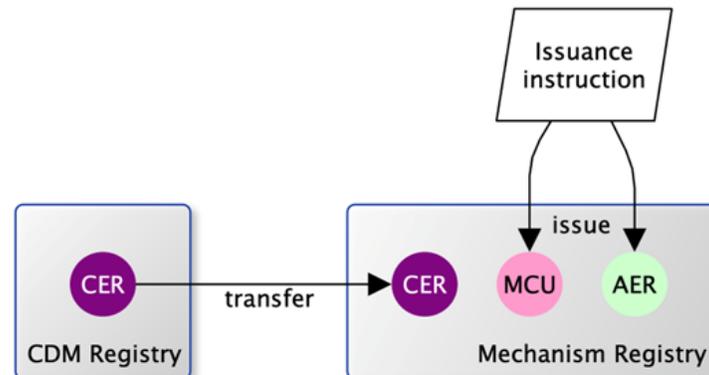
Types of units – Mechanism Registry

A6.4ERs

- The Mechanism Registry issues and tracks two types of A6.4ERs issued from registered Article 6.4 activities: Authorized Emission Reductions (AERs) and Mitigation Contribution Units (MCUs).
- These are issued into the pending account and then distributed to the holding accounts provided along with the distribution request.

Transitioned CERs

- The Mechanism Registry also tracks CERs transitioned from the CDM Registry, which are transferred directly to the relevant holding account.



Mandate for developing the International Registry and ARS

- Decisions 2/CMA.3, 6/CMA.4 and 4/CMA.6;

Documents available on the UNFCCC website

- Procedure: International Registry and Additional Registry Services (includes forms to request actions);
- Terms and conditions



International Registry and the Additional Registry Services (ARS), Topics:

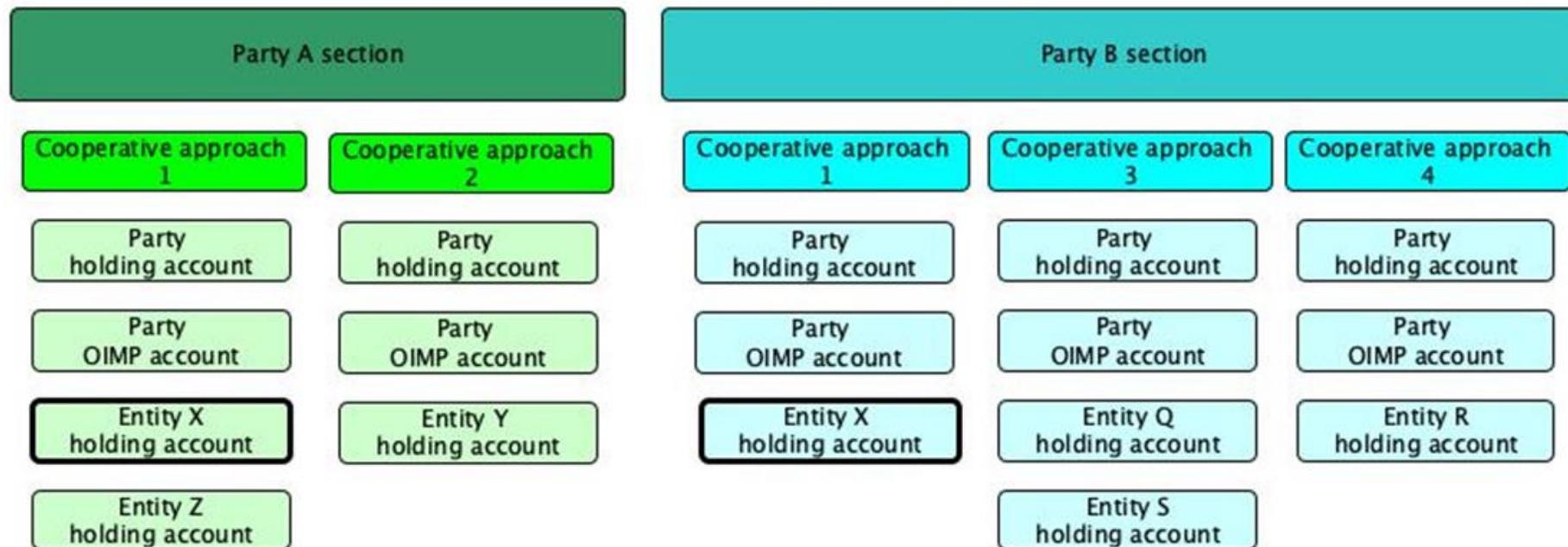
- What the International Registry and ARS will offer, and how Parties and entities will be able to access them;
- Party and entity accounts
- Interoperability and ITMO movement

- **Single integrated system:** The International Registry and the ARS will be integrated within one shared technical system, administered by the secretariat and accessible via the UNFCCC website.
- **Party-specific sections:** Both the International Registry and ARS will include dedicated sections for each Party. These sections will hold accounts opened by Parties or their authorized entities.
- **Interoperability options:** Parties using their own national registries will have the option to interoperate with the International Registry either technically or manually.
- **How to open accounts:** Parties and authorized entities must complete the request forms outlined in the Procedure: International Registry and ARS and submit them to the secretariat.
- **Authorized entities:** Entities authorized by Parties must comply with any applicable terms and conditions.
- **Party responsibilities:** Each Party is responsible for ensuring that all accounts under its section are managed in line with its national laws and regulations.
- **Oversight:** The Registry Administrator will oversee all actions carried out within the system.

Accounts – How it will be managed



- **Authorized access:** Entities may be authorized by a Party to open accounts within that Party's section of the Registry. Parties remain responsible for their Party section.
- **One account per cooperative approach:** If an entity receives ITMOs under multiple cooperative approaches, it must have a separate holding account for each one.
- **Multiple authorizations:** An entity can be authorized by more than one Party, but each account it holds will be treated as separate and distinct within the Registry.



Interoperability and Movement of ITMOs

Interaction with other registries

- Different Parties to one cooperative approach may use different registries as their tracking arrangements for the cooperation.
- Parties will be able to connect their own registries to the International Registry.

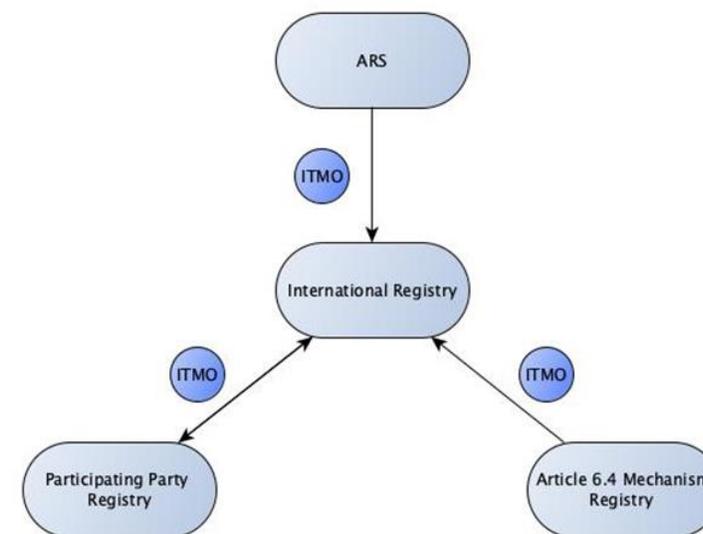
Authoritative information and reporting

- The International Registry will be the authoritative source of information on the location of ITMOs in cooperative approaches.
- The interoperability requirements will be based on the Communication Standards discussed at the Registry Security Administrators forum and published by the UNFCCC

ITMOs will have the ability to be transferred to the International Registry **from the ARS** or a **connected registry**.

Once in the International Registry, ITMOs can be moved:

- Between accounts in the **same Party section**;
- To **another Party's section**;
- To accounts in a **connected or non-connected registry**.



- Implementation of the full-fledged registry system to be implemented in 2026
- Updating the Mechanism Registry procedure to include processes relating to:
 - Authorization, post-issuance authorization and changes to authorization of A6.4ERs
 - Suspension, reactivation and termination
- Revising the International Registry procedure (initial version published in June 2025) to include details on processes, namely on cooperative approaches and interoperability
- The Voluntary Cancellation Platform and the path forward
- Development of an identity verification standard related to KYC processes
- Communication sent out on how to open Party section, to focal points from Parties who expressed interest for using the international registry
- A workshop/session to be organized in the coming months on registry matters





TEA/COFFEE BREAK



BUILDING HIGH INTEGRITY CARBON MARKETS

1. MR. EL HADJI MBAYE DIAGNE, MEMBER,
SUPERVISORY BODY FOR THE PARIS AGREEMENT
CREDITING MECHANISM (PACM)





**Ensuring high integrity
under the Paris Agreement
Crediting Mechanism**

What is the Article 6.4 Supervisory Body's remit?



The Supervisory Body holds an event to engage with Parties and stakeholders at SB60. Image credit: UNFCCC

The Supervisory Body is tasked with developing and supervising the requirements and processes needed to operationalize the mechanism.

This includes:

- 🌐 Developing and/or approving crediting standards and methodologies;
- 🌐 Registering activities & approving issuance of credits;
- 🌐 Accrediting third-party validation & verification bodies
- 🌐 Proactively Engaging Stakeholders
- 🌐 Maintaining Independent grievance and appeals system
- 🌐 Managing the Article 6.4 Registry.

Objectives and related goals

»»» **Objective 1:** Prompt operationalization of the Article 6.4 mechanism as a **global benchmark for high-integrity carbon credits**

Goal 1: Develop and adopt efficient and effective procedures, processes, and infrastructure

Goal 2: Set the global benchmark for high environmental integrity in the quantification of mitigation outcomes from activities

»»» **Objective 2:** To support the effective utilization of the Article 6.4 mechanism by the **full range of stakeholders**

Goal 3: Enable Party and non-Party stakeholders to understand and participate in the Article 6.4 mechanism

Goal 4: Promote that the Article 6.4 mechanism achieves an equitable regional distribution of Article 6.4 activities and an equitable sharing in benefits from those activities

Goal 5: Enable demand for Article 6.4 mitigation outcomes from the Article 6.4 mechanism

Goal 1: Efficient and effective processes

Operate efficient activity assessment process

- Adopted activity cycle regulations (AS, VVs, ACP)
- Adopted A6.4 SD Tool Safeguards
- Independent A&G process
- 24x7 365 days continuous stakeholder inputs
- Modular Capacity Building support

Operate an effective accreditation framework

- Adopted accreditation standard and procedure
- Approved 10 designated operational (DOEs)

Support the transition from the CDM to the A6.4 mechanism

- Adopted transition standard and procedure
- Revised the transition standard to clarify requirements for the fraction of non-renewable biomass and leakage discount factors, ensuring environmental integrity for activities with non-permanence

Goal 2: High integrity in the quantification

Operate an effective methodology development process

- Established technical structure like Methodological Expert Panel (MEP) and a roster or experts.
- Demand-driven development
- Ensure that regulations look beyond just GHG (ex: Avoidance of Double Counting, SD etc).

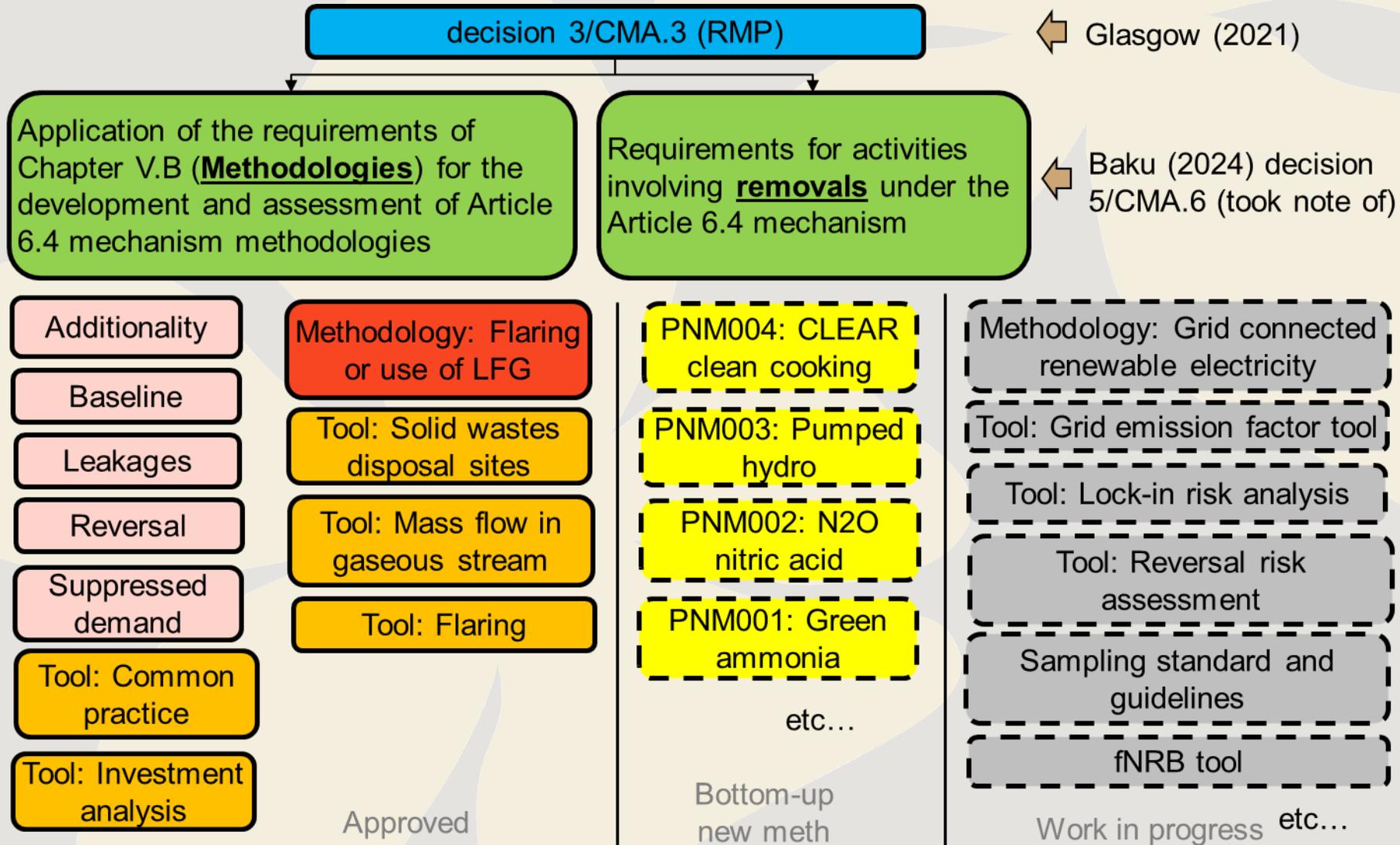
Engage the best expert knowledge by applying a science –and evidence–based approach

- Adopted methodological standards related to baseline setting, additionality demonstration, leakage treatment, suppressed demand, and the treatment of non-permanence and reversals.
 - Aligned to decisions of Parties in RMPs.

Ensure transparent and inclusive processes

- Organized webinars to relay the provisions of high integrity
- Meeting of the SBM is for viewing of stakeholders.
- Regularly sought inputs from the stakeholders.
- Engage Indigenous Peoples and Local Communities Forum

Methodological standards and tools



Safeguards and Accountability

- SD Tool setting out standards and criteria for assessment across a range of environmental and social impacts
- Independent Validation and verification of impacts, measures to avoid minimise and address impacts
- Local and Global Stakeholder consultation Requirements and processes
- Independent appeals and grievance process



Sign up for the PACM Newsletter

**Paris Agreement
Crediting Mechanism**

United Nations
Climate Change

Newsletter

10 November 2025

In this issue

- Published: Annual Report of the Article 6.4 Supervisory Body to the CMA
- Reminder: COP30 Supervisory Body Event
- Wider Article 6 Events at COP30

**Published: Annual Report of the Article 6.4
Supervisory Body to the CMA**



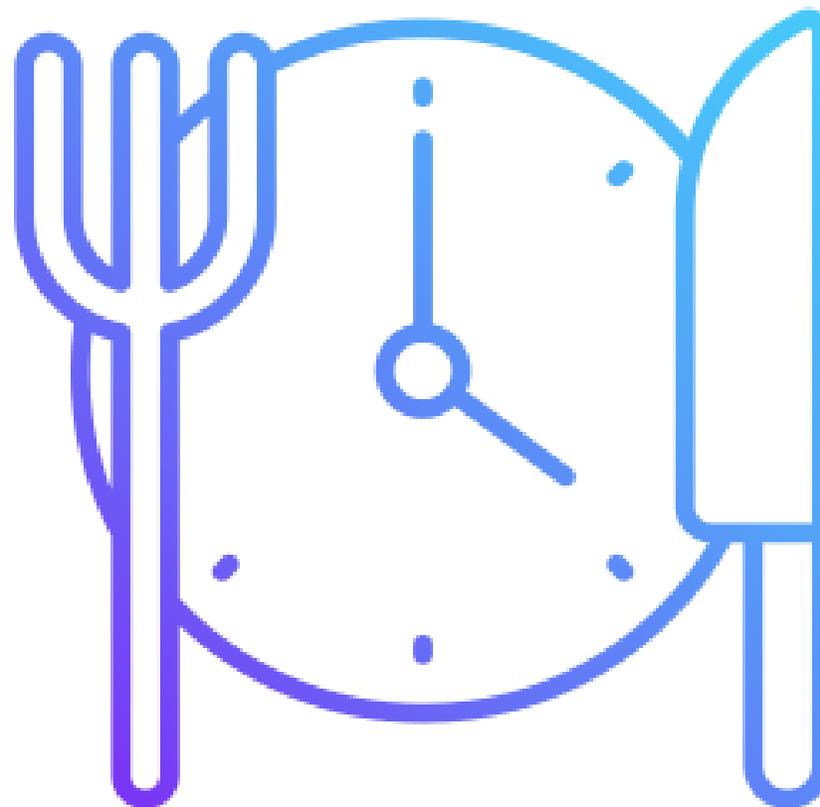
The photograph shows the entrance to the COP30 event in Brazil. The facade is illuminated with warm lights, featuring the United Nations Climate Change logo on the left and 'COP30 BRASIL AMAZONA 2025' on the right. A sign at the entrance reads 'WELCOME TO #COP30'. Several people are standing in front of the entrance.







LUNCH BREAK



UNDERSTANDING THE REPORTING AND REVIEW PROCESSES UNDER ARTICLE 6

Ayami Kabaya, Baasansuren Jamsranjav, Xavier Tibau Alberdi
Mitigation Division, **UNFCCC**
17 December 2025, Oman



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ARTICLE 6.2



United Nations
Climate Change Secretariat



Article 6 of the Paris Agreement

- Tool to implement NDCs and LT-LEDS under voluntary cooperation between Parties

NDC & LT-LEDS

Article 6: Voluntary cooperation to allow for higher ambition and to promote sustainable development and environmental integrity

Article 6.2

Cooperative approaches that involves transfers of mitigation outcomes from one country to another towards achieving NDC targets.

Article 6.4

A centralized crediting mechanism under the purview of the UNFCCC which issues units (A6.4ERs).

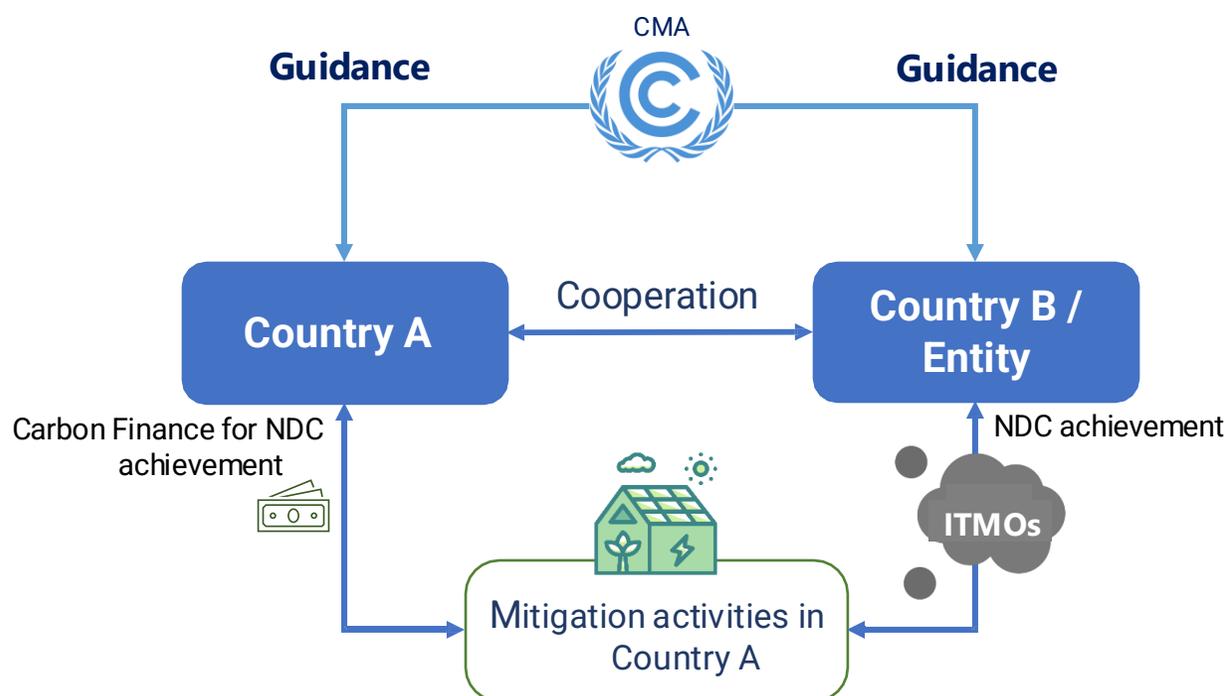
Article 6.8

Other types of cooperation that contribute to mitigation and adaptation goals, but do not involve transfer of units among cooperating parties.

Cooperation under Article 6.2



Example of a cooperative approach structure



Source: Illustration extracted from the A6IP Capacity Building Tools, June 2024.

Countries/parties to the Paris Agreement (referred to as “participating parties”) may engage on a voluntary basis in **cooperative approaches that involve the use of “internationally transferred mitigation outcomes” (ITMOs)** towards NDCs and other international mitigation purposes.

- Article 6.2 enables a host country to sell units to a buyer country, in exchange for investments, support for capacity building, and access to technologies not available through domestic resources. The buyer country purchases these units, known as **Internationally Transferred Mitigation Outcomes (ITMOs)** to address any gaps in meeting its own climate goals.
- Article 6.2 provides **accounting and reporting guidance** for Parties to use ITMOs towards their NDCs.

Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement ([Click here](#))

Article 6.2 Participation Requirements



✓ It must be a Party of the Paris Agreement

✓ It has prepared, communicated and is maintaining an NDC

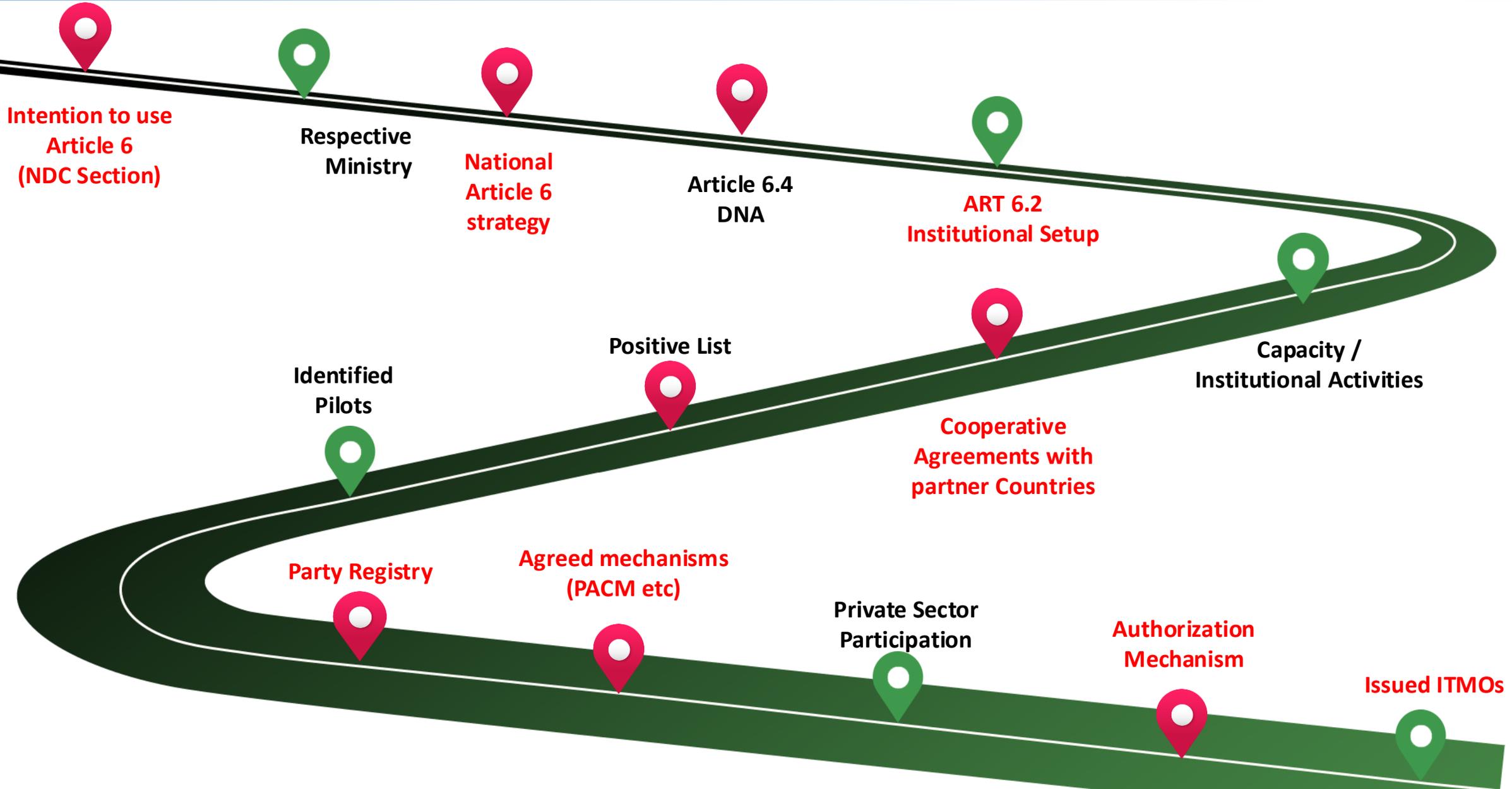
✓ Arrangements in place for authorizing the use of ITMOs towards achievement of NDCs

✓ Arrangements in place for tracking ITMOs

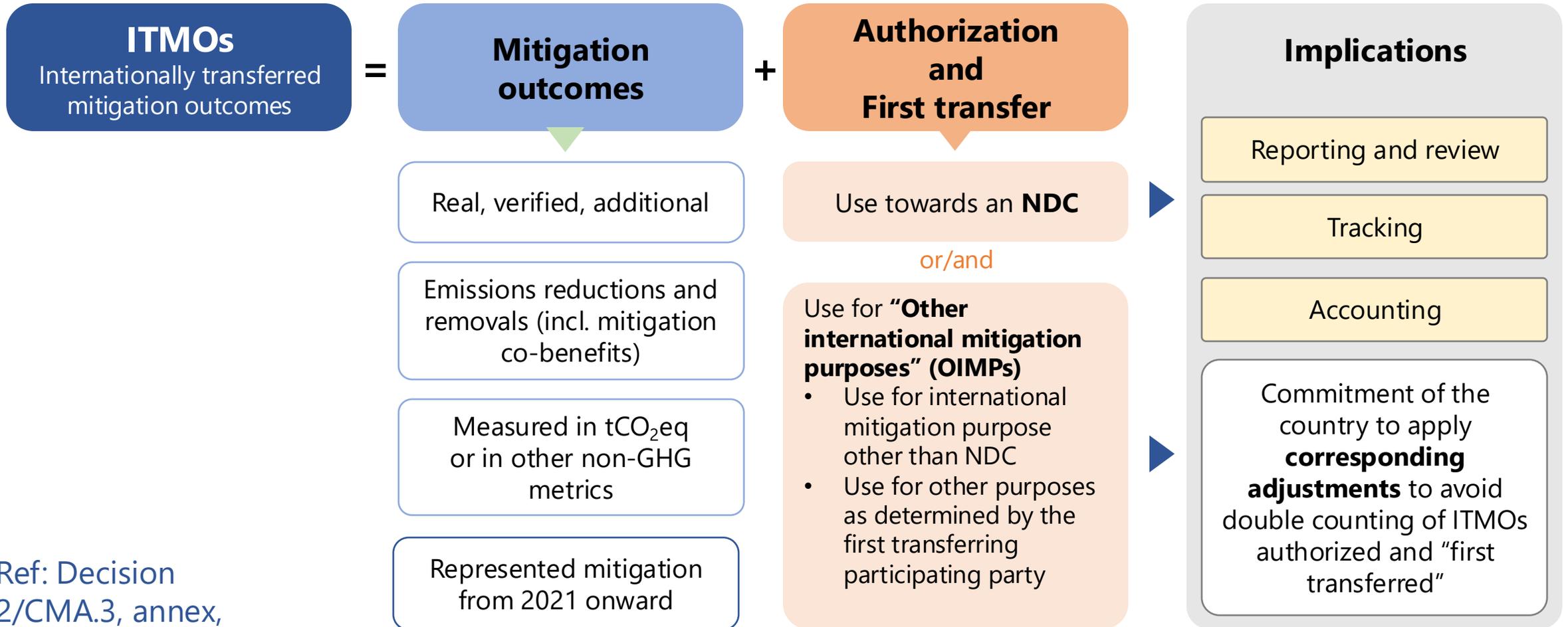
✓ Submit the most recent national inventory report required in accordance with decision 18/CMA.1.

✓ Its participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement.

Country Article 6 – Journey



What is an ITMO?



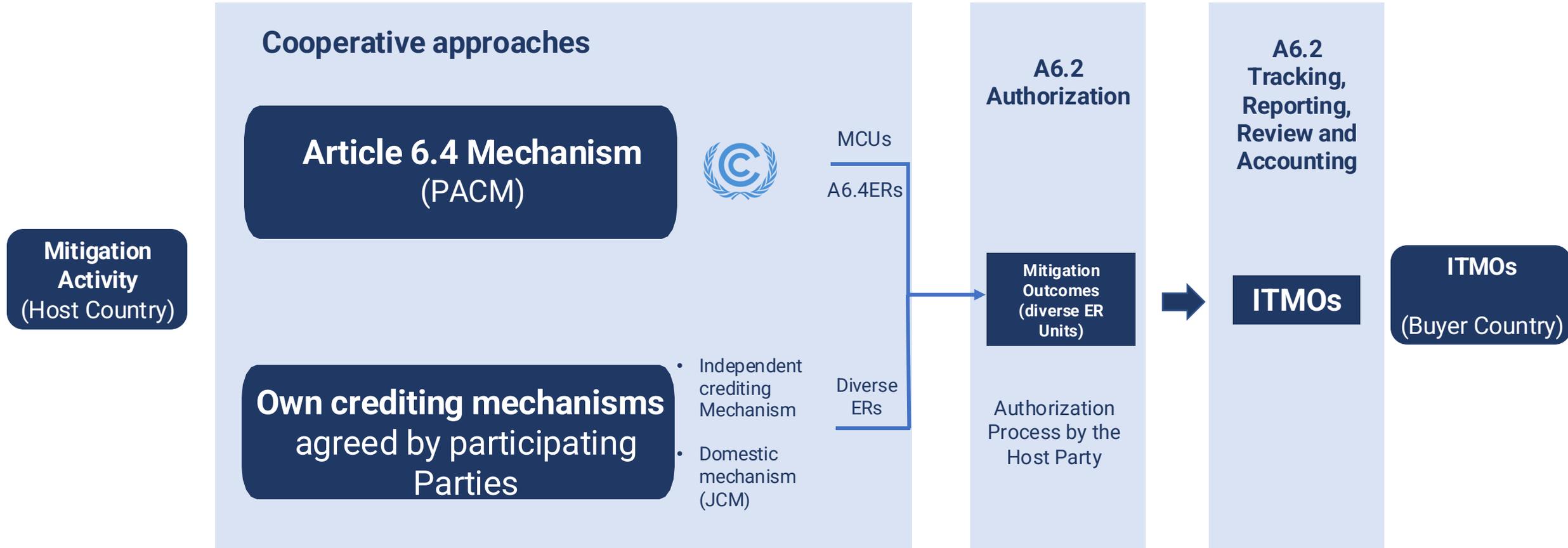
Ref: Decision 2/CMA.3, annex, para. 1

Different paths to generate ITMOs



Crediting Process to ensure ITMOs can be real, verified and additional

Under Article 6.2 Guidance



REPORTING



United Nations
Climate Change Secretariat



Parties participating in a cooperative approach are required to report relevant information relating to their participation and the cooperative approach for the purpose of transparency, robust accounting, and to ensure consistency with the Article 6.2 guidance.

**Decision
2/CMA.3
(Chapter IV)**

Sets out **3 types of reporting** with deadlines, frequency, forms, and elements.

**Decision
6/CMA.4
(Annexes V,
VI, VII)**

Adopted the outlines for the initial report and Annex IV to BTR (regular information), and the draft agreed electronic format (AEF) (annual information) for testing.

**Decision
4/CMA.6
(Chapters III,
IV, V, VI, VII)**

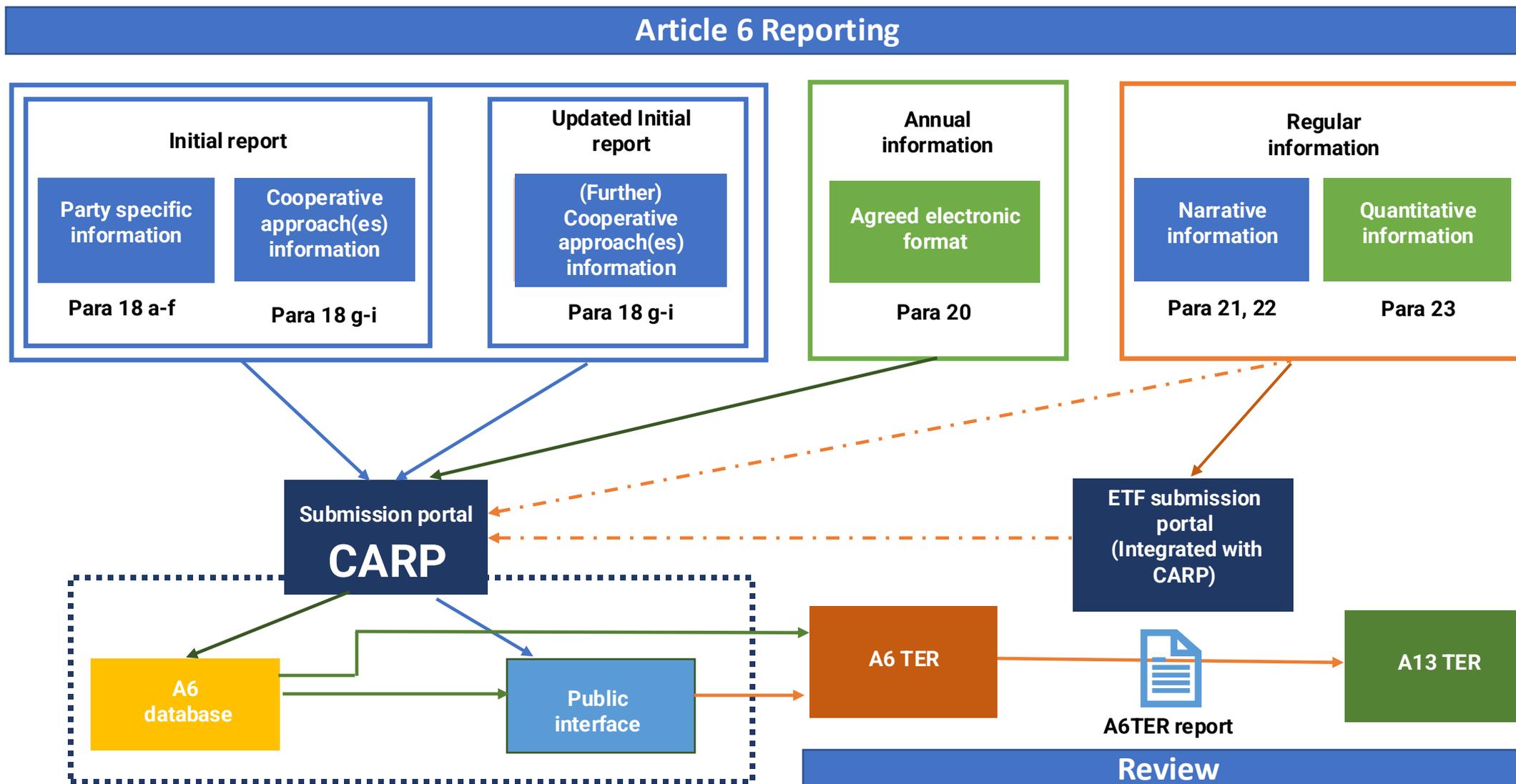
Adopted the updated draft AEF, supplementary elements for initial reports, further guidance on consistency checks and Article 6 technical expert reviews.

3 Layers of A6 Reporting

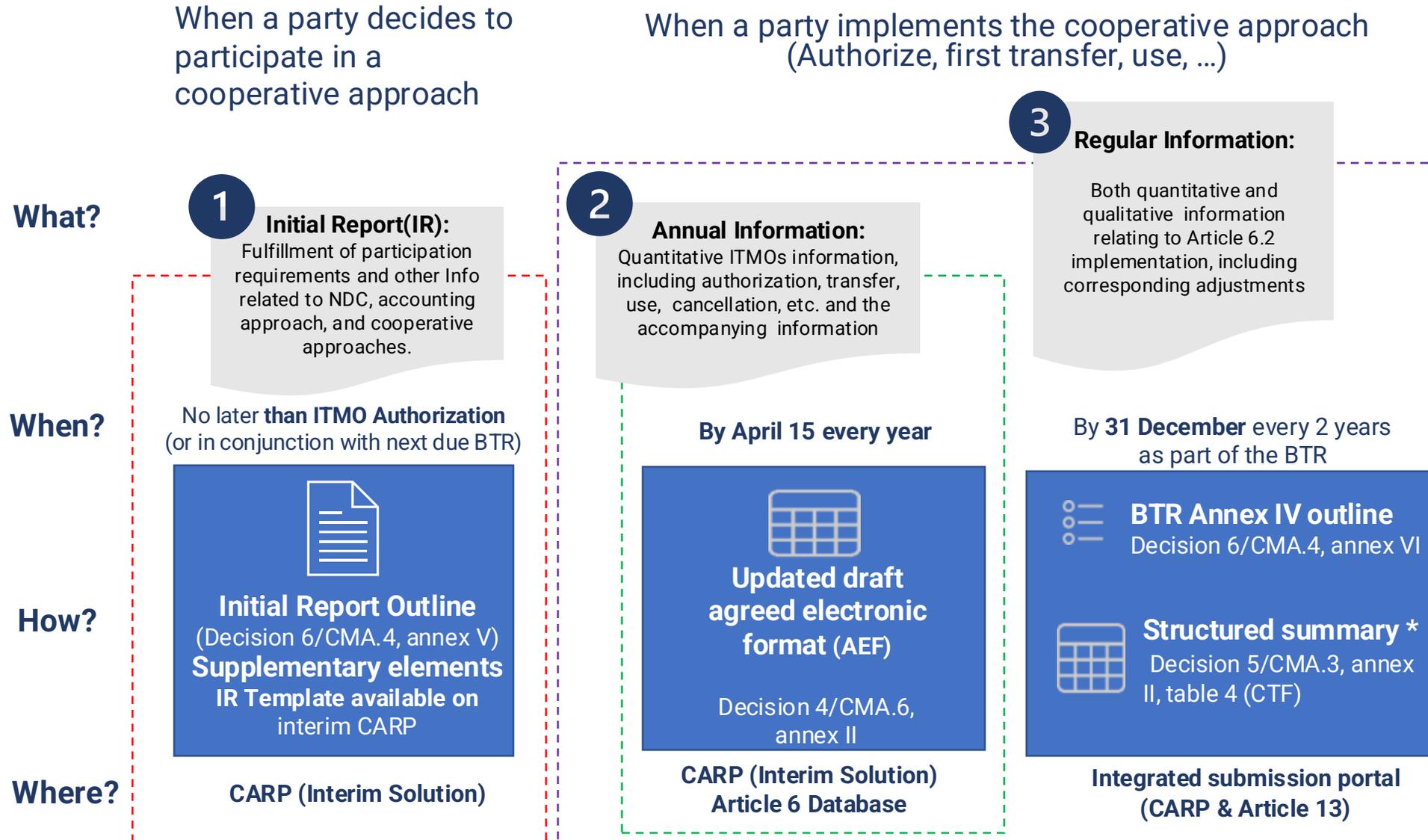
- Initial Report
- Annual Information
- Regular Report



A6.2 Reporting and Review Overview



Reporting under Article 6.2



Initial Report: When a party decides to participate in a cooperative approach



IR Outline: 4 sections

What?

I. Participation responsibilities	II. Description of the Party's NDC	III. Accounting information	IV. Cooperative approach
Party to PA	Target and description	ITMO metrics	A copy of authorization
Communicate NDC	Target year/period	Corresponding adjustment method	Description, duration, parties
Authorization arrangements	Reference point/level/baseline	Quantification of NDC	Expected mitigation
Tracking arrangements	Time frame		Authorized entities
Most recent GHG inventory	Scope and coverage		Environmental integrity
NDC, LT-LEDS, Paris goals	Intention to use Article 6		Additional description
	Any updates/clarifications		+ Supplementary elements

When?

- **No later than authorization of ITMOs**
- where practical, in conjunction with the next due BTR

How?



Initial report template
Available on CARP



Where?



CARP (Interim solution)

Annex I

Table of supplementary elements of information in initial reports and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19

Supplementary elements of information in the initial report and any updated initial report

<i>Relevant paragraph of decision 2/CMA.3, annex</i>	<i>Supplementary elements of information</i>
Decision 2/CMA.3, annex, paragraph 18(c)	<p>How the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7</p> <p>The methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied</p>
Decision 2/CMA.3, annex, paragraph 18(g)	<p>A description of any arrangements for authorizing using participating Parties and authorized entities, if applicable</p> <p>The type of cooperative approach, if applicable</p>
Decision 2/CMA.3, annex, paragraph 18(h)(i)	<p>How the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement</p> <p>How the mitigation outcomes from the cooperative approach are shared between the participating Parties</p> <p>How it is ensured that decision-making processes in an underlying policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous Peoples and local communities</p> <p>How participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's nationally determined contribution and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement</p>

Each participating Party is requested to incorporate the elements contained in annex I when providing information in its initial report and any updated initial reports.

Decision 2/CMA.3, annex, paragraph 18(h)(ii)

How any baseline or reference levels have been established, including how the participating Party has taken into account its nationally determined contribution and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets

How baseline and reference levels are established ensure they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made

The methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach

How uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account

How the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes

Decision 2/CMA.3, annex, paragraph 18(h)(iii)

How the risk of non-permanence is assessed under the cooperative approach and minimized across several nationally determined contribution periods, including the frequency and timing of risk assessments, the methodological approaches used for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered

How reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring

Decision 2/CMA.3, annex, paragraph 18(i)(v)

Contribution of resources for adaptation as per decision 2/CMA.3, annex, paragraphs 22(j) and 37, if applicable

Decision 2/CMA.3, annex, paragraph 18(i)(vi)

Contribution to the delivery of overall mitigation in global emissions as per decision 2/CMA.3, annex, paragraphs 22(k) and 39, if applicable

Updated Initial Report: for each further cooperative approach



Each participating Party is required to submit the information referred to Part IV, **for each further cooperative approach**.

What?

No need to report again unless any changes from the previous submission			Updated initial report: Part IV
I. Participation responsibilities	II. Description of the Party's NDC	III. Accounting information	IV. Cooperative approach
Party to PA	Target and description	ITMO metrics	A copy of authorization
Communicate NDC	Target year/period	CA method	Description, duration, parties
Authorization arrangements	Reference point/level/baseline	Quantification of NDC	Expected mitigation
Tracking arrangements	Time frame		Authorized entities
Most recent GHG inventory	Scope and coverage		Environmental integrity
NDC, LT-LEDS, Paris goals	Intention to use Article 6		Additional description
	Any updates/clarifications		+ Supplementary elements

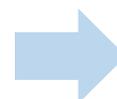
When?

- **No later than authorization of ITMOs**
- where practical in conjunction with the next due BTR

How?



Initial report template
Available on CARP



Where?



CARP (Interim solution)

Initial Report or Updated Initial Report



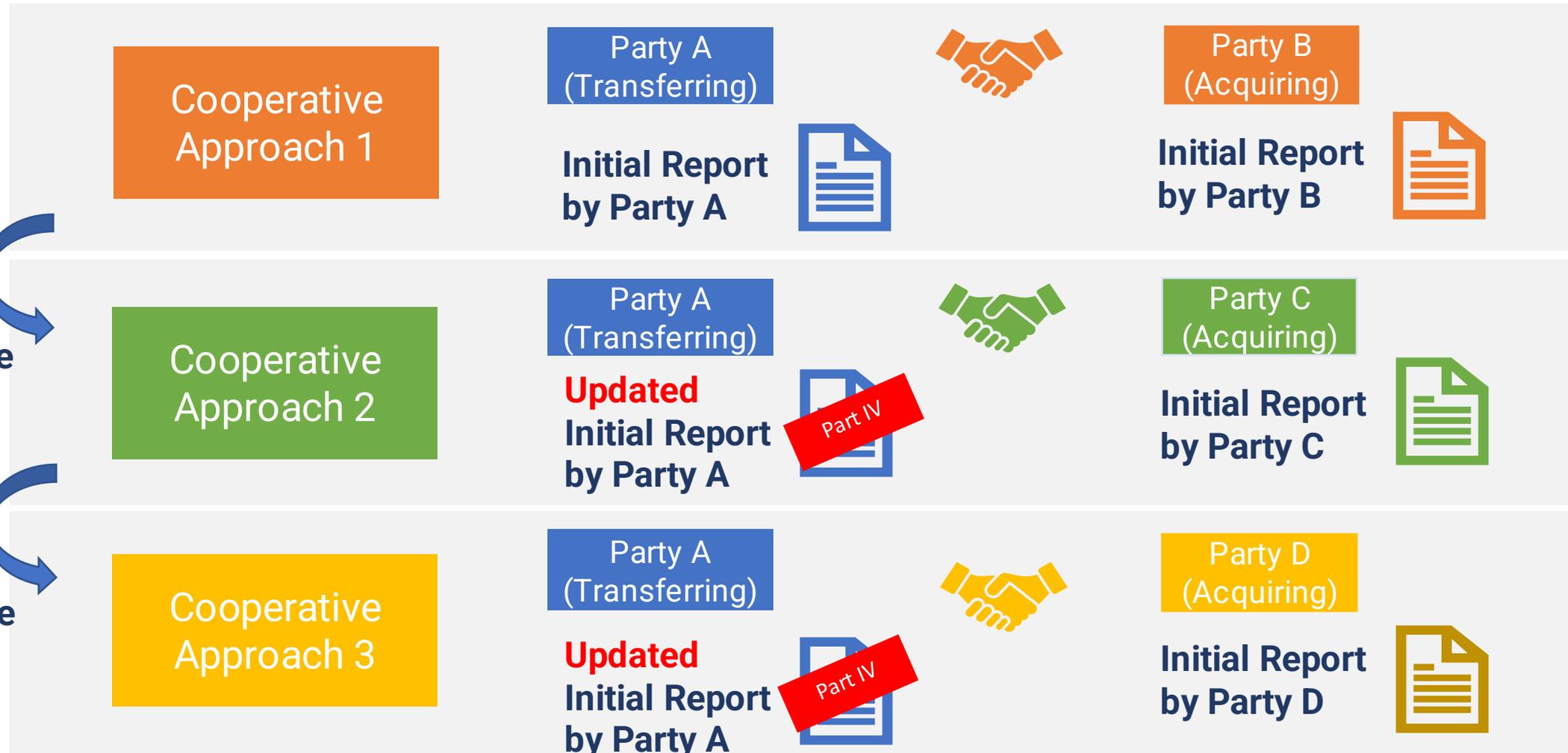
Party A submits reports for each cooperative approach (1, 2 & 3)

Party B, Party C and Party D submit respective reports for cooperative approach with **Party A**.

Further
Cooperative
Approach
for Party A



Further
Cooperative
Approach
for Party A



Initial and Updated Initial Report template



A6.2-TMPL-RPTG-001

OUTLINE FOR THE INITIAL REPORT AND UPDATED INITIAL REPORT REFERRED TO IN DECISION 2/CMA.3, ANNEX, CHAPTER IV.A (INITIAL REPORT)^{1 2 3}
(Version 02.0)

[English only]

Party	Party name
NDC period	yyyy - yyyy
Report number for the NDC period⁴	1
Report type: Initial report	<input type="checkbox"/>
Updated initial report	<input type="checkbox"/>
Updated initial report number	1
Version⁵	1.0
Date	dd/mm/yyyy
Name(s) of cooperative approach(es) included in this report <i>(Include a line for each additional cooperative approach)</i>	Cooperative approach 1 Cooperative approach 2

¹ Ascribe sequential number for updated initial reports. The number '1' is reserved for the initial report.
² Ascribe version number as follows: decimal increase for minor revisions (typos, corrections) and digit increase for content changes.

Note: For updated initial report RW in only section IV. Information on each cooperative approach (para. 18(p)-(i), para. 19 of the annex to decision 2/CMA.3).

Version 02.0 Page 1 of 9

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I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))

A. ELEMENTS RELATED TO THE AUTHORIZATION PROCESS

B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))

C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOs TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))

D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOs (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))

E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E), TO BE UPDATED BY PARA. 21(A))

F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(F), TO BE UPDATED BY PARA. 21(A))

II. DESCRIPTION OF THE PARTY'S NDC, AS REFERRED TO IN DECISION 18/CMA.1, ANNEX, PARAGRAPH 64, WHERE A PARTICIPATING PARTY HAS NOT YET SUBMITTED A BIENNIAL TRANSPARENCY REPORT (PARA. 18(H), TO BE UPDATED BY PARA. 21(I))

A. TARGET(S) AND DESCRIPTION, INCLUDING TARGET TYPE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(A))

B. TARGET YEAR(S) OR PERIOD(S), AND WHETHER THEY ARE SINGLE-YEAR OR MULTI-YEAR TARGET(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(B))

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C. REFERENCE POINT(S), LEVEL(S), BASELINE(S), BASE YEAR(S) OR STARTING POINT(S), AND THEIR RESPECTIVE VALUE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(C))

D. TIME FRAME(S) AND/OR PERIODS FOR IMPLEMENTATION (DECISION 18/CMA.1, ANNEX, PARA. 64(D))

E. SCOPE AND COVERAGE, INCLUDING, AS RELEVANT, SECTORS, CATEGORIES, ACTIVITIES, SOURCES AND SINKS, POOLS AND GASES (DECISION 18/CMA.1, ANNEX, PARA. 64(E))

F. INTENTION TO USE COOPERATIVE APPROACHES THAT INVOLVE THE USE OF INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES UNDER ARTICLE 6 TOWARDS NDCs UNDER ARTICLE 4 OF THE PARIS AGREEMENT (DECISION 18/CMA.1, ANNEX, PARA. 64(F))

G. ANY UPDATES OR CLARIFICATIONS OF PREVIOUSLY REPORTED INFORMATION (E.G. RECALCULATION OF PREVIOUSLY REPORTED INVENTORY DATA, OR GREATER DETAIL ON METHODOLOGIES OR USE OF COOPERATIVE APPROACHES) (DECISION 18/CMA.1, ANNEX, PARA. 64(G))

III. INFORMATION ON ITMO METRICS, METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AND METHOD FOR QUANTIFICATION OF THE NDC (PARA. 18(C)-(F))

A. ITMO METRICS (PARA. 18(C))

B. METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AS PER CHAPTER III.B (APPLICATION OF CORRESPONDING ADJUSTMENTS) (PARA. 18(C))

1. Description of the method for applying corresponding adjustments for multi- or single-year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))	
2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))	

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Example: Switzerland's Initial Report (submitted on 17 May 2023)

- Part I. Participation responsibilities
- Part II. Description of the Party's NDC
- Part III. Accounting information

Part IV. Information on each cooperative approach

CA0002
Switzerland and Ghana

Part IV. Information on each cooperative approach

CA0003
Switzerland and Thailand

Part IV. Information on each cooperative approach

CA0004
Switzerland and Vanuatu

Initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report)

Party	Switzerland
NDC period	2021-2030
Report type	<input checked="" type="checkbox"/> Initial report <input type="checkbox"/> Updated initial report
Report number for the NDC period	1
Version	1.0
Date	17/05/2023
Names of cooperative approaches included in this report	Promotion of climate smart agriculture practices for sustainable rice cultivation in Ghana Operation of e-buses on privately owned, scheduled public bus routes in the Bangkok Metropolitan area by Energy Absolute Electrification of Vanuatu's Inhabited Islands through Solar Power ITMO Programme

I. Participation responsibilities (para. 18(a))

A. Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a)), to be updated by para. 21(a)

Switzerland has ratified the Paris Agreement on October 6th 2017 and is a Party to the Paris Agreement.

B. Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b)), to be updated by para. 21(a)

Switzerland has submitted the latest version of its updated NDC on December 17th 2021.¹ Switzerland's national CO₂ Acts (2022-24 in force; 2025-2030² under Parliamentary debate) anchor Switzerland's emission reduction targets and define domestic measures.

C. Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c)), to be updated by para. 21(a)

Switzerland's competent authority for authorizing the use of ITMOs is the Federal Department of Environment, Transport, Energy and Communications acting through the Federal Office for the Environment (FOEN). The competence is delegated to the FOEN through the bilateral agreements as well as Switzerland's national CO₂ Act. The bilateral agreements and the national CO₂ legislation include eligibility requirements for the authorizations.

D. Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d)), to be updated by para. 21(a)

Switzerland uses the Swiss Emissions Trading Registry³ for the tracking of ITMOs which are recognized by Switzerland under Article 6.2. The ITMOs, which have been first transferred from Switzerland's partner countries will be issued in the Swiss Emissions Trading Registry as "international allocations". The Swiss Emissions Trading Registry tracks the holder of the units, transfers between accounts, use towards NDC (transferring under the Swiss CO₂ legislation) as well as voluntary cancellations. Information on the specific mitigation purpose

¹ https://www.ndc.ch/2021-2030/indc/ICTU_Download_2021.pdf
² https://www.ndc.ch/2021-2030/indc/ICTU_Download_2021.pdf (in German, French and Italian)
³ <https://www.emissionsregistry.admin.ch/>

(a) Promotion of climate smart agriculture practices for sustainable rice cultivation in Ghana

A. Copy of the authorization by the participating Party (para. 18(g))

[Registered compensation projects abroad \(admin.ch\)](#)

B. Description of the cooperative approach (para. 18(g))

The cooperative approach promotes the adoption of Alternate Wetting and Drying (AWD) for rice cultivation. Under common agricultural practice in Ghana rice farmers flood their rice field throughout the cropping season. This practice leads to significant methane emissions. Through the AWD application, rice farmers can reduce these methane emissions, while improving efficiency of water use. Farmers are compensated financially for adopting the AWD practice and receive targeted technical training, which provides the necessary incentive to change the current cultural practice. The cooperative approach is expected to reduce 1,125,655 tCO₂e until the end of 2030. At full implementation, the adoption AWD technology will cover 78% of rice production areas in Ghana.

C. Duration of the cooperative approach (para. 18(g))

October 1st 2022 – December 31st 2030.

D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))

Year	Baseline GHG emissions (tCO ₂ e)	Project GHG emissions (tCO ₂ e)	GHG emission reductions (tCO ₂ e)	Conservativeness Factor (until CH ₄ measurements can be done) ¹	Net GHG emission reductions (tCO ₂ e)
2022	166,562	86,751	79,811	0.89	71,032
2023	333,124	173,502	159,622	0.89	142,063
2024	370,138	192,780	177,358	0.89	157,848
2025	370,138	192,780	177,358	0.89	157,848
2026	474,239	246,999	227,239	0.89	202,243
2027	231,336	120,488	110,849	0.89	98,655
2028	231,336	120,488	110,849	0.89	98,655
2029	231,336	120,488	110,849	0.89	98,655
2030	231,336	120,488	110,849	0.89	98,655
Total	2,639,544	1,374,762	1,264,781		1,125,655

(b) Operation of e-buses on privately owned, scheduled public bus routes in the Bangkok Metropolitan area by Energy Absolute

A. Copy of the authorization by the participating Party (para. 18(g))

[Registered compensation projects abroad \(admin.ch\)](#)

B. Description of the cooperative approach (para. 18(g))

The activity will replace the use of conventional (diesel & natural gas) buses with e-buses on more than 100 (existing and new) privately operated bus routes that provide a regular, scheduled service within the Bangkok Metropolitan area (refer to Annex 1 of the MADD for further details). In addition to reducing GHG emissions, the project will improve service quality, reduce commuting times, local air and noise pollution while maintaining bus ticket prices. The carbon finance from the purchase of up to **500,000 mitigation outcome units that are authorized** as International Transferred Mitigation Outcomes (ITMOs) within Thailand's first NDC period (including 2030 vintage) shall be used to levelise the total cost of ownership differential between baseline buses and the project e-buses. The mitigation outcomes from this project are generated inside sectors covered by Thailand's NDC and represent a surplus beyond the policies and measures planned by the government of Thailand.

C. Duration of the cooperative approach (para. 18(g))

MBA: [Bundesrat genehmigt Konzept für Klimakompensation der Bundesverwaltung \(admin.ch\)](#) (in German, French and Italian)

1st of October 2022 – 31st of December 2030.

(c) Electrification of Vanuatu's Inhabited Islands through Solar Power ITMO Programme

A. Copy of the authorization by the participating Party (para. 18(g))

[Registered compensation projects abroad \(admin.ch\)](#)

B. Description of the cooperative approach (para. 18(g))

The activity will support Vanuatu's rollout of decentralized solar power installations to supply electricity across Vanuatu's inhabited islands. The generated energy will be monitored continuously and used to calculate emission reductions based on the replacement of fossil fuel-based generators. In addition to reducing GHG emissions, the project will improve energy access to un- and under-electrified communities and will generate new jobs and income for local communities through productive use of the electricity. **The cooperative approach is expected to reduce 97'217 tCO₂e until the end of 2030.**

C. Duration of the cooperative approach (para. 18(g))

1st of April 2022 – 31st of December 2030.

D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))

Year	Net GHG emission reductions (tCO ₂ e)
2022	658
2023	3'711
2024	5'678
2025	8'207
2026	10'735
2027	13'264
2028	15'792
2029	18'321
2030	20'850

Example: Participation requirements



a Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a), to be updated by para. 21(a))

Illustrative text !!!

- Information on the deposition of its instrument of ratification of the Paris Agreement on #date# and a confirmation that it has not withdrawn from the Paris Agreement. The Party provide a weblink ###

Switzerland has ratified the Paris Agreement on October 6th 2017 and continues to be a Party.

Example

b Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b), to be updated by para. 21(a))

*- An extract of and a link to its most recent NDC in the NDC Registry or attaches NDC to its report.
- Link to latest NDC in the NDC registry*

Illustrative text !!!

Switzerland has submitted the latest version of its updated NDC on December 17th 2021.

Example

1. Status of Ratification of Paris Agreement
2. NDC Submission Registry

Information can be looked up here



Example: Participation requirements



C Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), to be updated by para. 21(a))

Explanation on arrangements in place for the authorization of ITMOs such as

1. Who is the mandated national authorities responsible for ITMOs authorization?
2. What are the procedures to be used for ITMOs authorization?
3. What is the legal framework to be used for ITMOs authorization?

Illustrative text !!!

Example from Ghana IR:

The Ministry of Environment, Science, Technology and Innovation (MESTI) is **the mandated national entity for authorizing the use of ITMOs** acting through the Carbon Market Office (CMO) at the Environmental Protection Agency (EPA). MESTI's mandate as the authorization entity is included in the part 4 of the Framework and Article 13 of the Ghana-Switzerland Bilateral Agreement in pursuit of Article 6 Paragraph 1 of the Paris Agreement. The framework and the bilateral agreement also incorporate the authorization procedures for Ghana.

Example

IV. INFORMATION ON EACH COOPERATIVE APPROACH (PARA. 18(G–I), PARA. 19)

A COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(G))

- (a) A unique identifier for the cooperative approach, obtained from the centralized accounting and reporting platform, where available;
- (b) The name(s) of the participating Party(ies) and/or entities, if known, covered by the authorization;
- (c) The date and duration of the authorization, including the final date for mitigation outcomes to be issued, or to be used or cancelled, in connection with the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b), as applicable;
- (d) The specification of the first transfer of the mitigation outcome, as specified by participating Parties, as per decision 2/CMA.3, annex, paragraph 2(b);
- (e) The uses covered by the authorization, consistent with decision 2/CMA.3, annex, paragraph 1(d) and (f);
- (f) The identification of or cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach;
- (g) Where changes to the authorization may occur, information on the circumstances in which such changes may occur and a description of the process for managing them in a way that avoids double counting;
- (h) The quantity of internationally transferred mitigation outcomes, if applicable;
- (i) Identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording internationally transferred mitigation outcomes;
- (j) Identification of the relevant registry(ies) in the underlying regulations, frameworks, standards or procedures that (1) contain mitigation outcomes or inform their calculation by the participating Party(ies) and (2) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, as applicable;
- (k) The vintage(s) covered by the authorization;
- (l) The metrics and units of measurement or conversion and the greenhouse gases covered by the authorization;
- (m) The sector(s) covered, if applicable; (n) The activity type(s) and/or activity(ies) covered, if applicable;

Voluntary standardized template for the authorization



A6.2-TMPL-RPTG-004

 <p>VOLUNTARY STANDARDIZED TEMPLATE^{1 2 3} AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES FROM A COOPERATIVE APPROACH (Version 01.0)</p>	
PURPOSE	
<p>1. This document provides the information outlined in paragraph 5 of decision x/CMA.6 in relation to the authorization of the use of internationally transferred mitigation outcomes from a cooperative approach as referred to in decision 2/CMA.3, annex, paragraph 18.^{4 5}</p> <p>2. This document is:</p> <p><input type="checkbox"/> The authorization referred to in decision 2/CMA.3, annex, paragraph 18; or</p> <p><input type="checkbox"/> An attachment to the authorization referred to in decision 2/CMA.3, annex, paragraph 18.</p>	
I. ELEMENTS OF THE AUTHORIZATION OF USE OF THE INTERNATIONALLY TRANSFERRED MITIGATION OUTCOME FROM A COOPERATIVE APPROACH	
A: ELEMENTS RELATED TO THE AUTHORIZATION PROCESS	
Party:	>> <i>Name of Party as per common nomenclatures.</i>
Authorization ID:	>> <i>ID of the authorization as per the tracking system of the authority that provides the authorization.</i>
Authorization date:⁴	Click or tap to enter a date.
Version:	01.0
Date of last change to the authorization, if applicable:	Click or tap to enter a date.
Effective date of the change to the authorization:⁷	Click or tap to enter a date.
Duration of the authorization:⁸	Start date: Click or tap to enter a date.

¹ When filling in this template the values for specific information attributes shall be provided as per the list of common nomenclatures under Article 6, as applicable and available. The list of common nomenclatures under Article 6.2 of the Paris Agreement is available at <https://unfccc.int/documents/611433>.

² Guidance on the completion of the template provided in grey is to be overwritten or deleted, as appropriate.

³ If the template is used to prepare a document attached to an authorization, information already included in the authorization should be referenced accordingly.

⁴ The list of acronyms and abbreviations used is available in decision 6/CMA.4: <https://unfccc.int/documents/624474>.

⁵ References to paragraphs are to paragraphs in the annex to decision x/CMA.6, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

⁶ Date and time refer to UTC, universal coordinated time.

⁷ The effective date of the change to the authorization shall not be before the date of submission of the revised voluntary standardized template of authorization.

⁸ The date and duration of the authorization, including the final date for mitigation outcomes to be issued or cancelled, in connection with the first transfer specified by the Party as per decision 2/CMA.3, annex, paragraph 2(b), as applicable.

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End date:	Click or tap to enter a date.				
NDC period of the authorizing Party:	Start date: Click or tap to enter a date. End date: Click or tap to enter a date.				
Components covered by the authorization:	<input type="checkbox"/> Authorization of the cooperative approach <input type="checkbox"/> Authorization of ITMOs <input type="checkbox"/> Authorization of entities <i>Any combination of options is possible.</i>				
Where changes to the authorization <u>may occur</u>, information on the applicable terms and conditions of the authorization that specify the circumstances for such changes and a description of the process for managing them in a way that avoids double counting:					
>>					
Where changes to the authorization <u>have occurred</u> consistent with the provided terms and conditions of the authorization, a description of the circumstances in which the changes occurred and how changes follow the process for managing them in a way that avoids double counting:					
>>					
Where changes to the authorization <u>have occurred</u>, a description of the specific changes in respect to the earlier version of the authorization:					
>>					
B. ELEMENTS RELATED TO THE AUTHORIZATION OF THE COOPERATIVE APPROACH					
Name of the cooperative approach included in this authorization:	>> <i>Name of the cooperative approach identifier as per common nomenclatures, where available.</i>				
Unique identifier for the cooperative approach, if available:⁹	>> <i>Cooperative approach identifier as per common nomenclatures, where available.</i>				
The name(s) of other participating Party(ies) covered by the authorization, if known:	<table border="0"> <tr> <td>>> <i>Party ISO as per common nomenclatures</i></td> <td>>> <i>Name of Party as per common nomenclatures.</i></td> </tr> <tr> <td>>> <i>Other participating Party(ies) indicated are those authorized to acquire ITMOs under this authorization.</i></td> <td>>> <i>Name of Party as per common nomenclatures.</i></td> </tr> </table>	>> <i>Party ISO as per common nomenclatures</i>	>> <i>Name of Party as per common nomenclatures.</i>	>> <i>Other participating Party(ies) indicated are those authorized to acquire ITMOs under this authorization.</i>	>> <i>Name of Party as per common nomenclatures.</i>
>> <i>Party ISO as per common nomenclatures</i>	>> <i>Name of Party as per common nomenclatures.</i>				
>> <i>Other participating Party(ies) indicated are those authorized to acquire ITMOs under this authorization.</i>	>> <i>Name of Party as per common nomenclatures.</i>				
<i>(add rows as necessary)</i>					
Duration of the cooperative approach:	Start date: Click or tap to enter a date. End date: Click or tap to enter a date.				
Where authorizing for OIMP, the specification of the first transfer of the mitigation	<input type="checkbox"/> The authorization of the mitigation outcomes <input type="checkbox"/> The issuance of the mitigation outcomes				

⁹ The cooperative approach identifier will be available if the initial report has been submitted.

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outcome by the participating Party in accordance with decision 2/CMA.3, annex, paragraph 2(b):	<input type="checkbox"/> The use or cancellation of the mitigation outcomes <i>Only one option is possible. The selected option cannot change for the cooperative approach.</i>
Metrics covered:	<input type="checkbox"/> GHG (t CO ₂ eq.) <input type="checkbox"/> Non-GHG (consistent with the NDC metrics) ¹⁰ <i>Mutually exclusive options.</i>
Units of measurement (applicable to non-GHG metric) and units of conversion to CO₂ eq:	
>> <i>Units of measurement</i>	>> <i>Units of conversion</i>
>> <i>Units of measurement</i>	>> <i>Units of conversion</i>
<i>(add rows as necessary)</i>	
Sector(s):	>> <i>Provide sector(s) as per common nomenclatures separating each sector with commas.</i>
Mitigation types:	<input type="checkbox"/> Emission reductions <input type="checkbox"/> Removals <input type="checkbox"/> Emission reductions and removals <i>Mutually exclusive options.</i>
Activity types	>> <i>Provide activity types as per the common nomenclatures separating each type with commas.</i>
Activity(ies), if applicable:	
>> <i>Activity ID, if any</i>	>> <i>Name of the activity</i>
>> <i>Activity ID, if any</i>	>> <i>Name of the activity</i>
<i>(add rows as necessary)</i>	
The identification of or cross-reference to underlying regulations, frameworks, standards or procedures, including any specific methodologies underpinning the cooperative approach:	
>>	
C. ELEMENTS RELATED TO THE AUTHORIZATION OF ITMOs	
Scope of authorization of use of ITMOs:	<input type="checkbox"/> NDC <input type="checkbox"/> IMP <input type="checkbox"/> OP

¹⁰ As per decision 2/CMA.3, annex, paragraph 1(e).

IV. INFORMATION ON EACH COOPERATIVE APPROACH (PARA. 18(G–I), PARA. 19)

- | | |
|-----|---|
| I.1 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i), to be updated by para. 22(b)(i)) |
| I.2 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii)) |
| I.2 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii)) |

Annual Information: When a party implements the cooperative approach (Authorize, first transfer)



	Table 2: Authorizations	Table 3: Actions	Table 4: Holdings	Table 5: Authorized entities
What?	Authorization for NDCs	Acquisition	Holdings	Authorized entity(ies)
	Authorization for OIMPs	Transfer	Complementary Information	
		Use	The cooperative approach	Sector(s) and activity type(s)
		Cancellation	The OIMPs authorized by the Party	Vintage year
		First Transfer	The first transferring Party	The unique identifiers

When? No later than 15 April of the following year

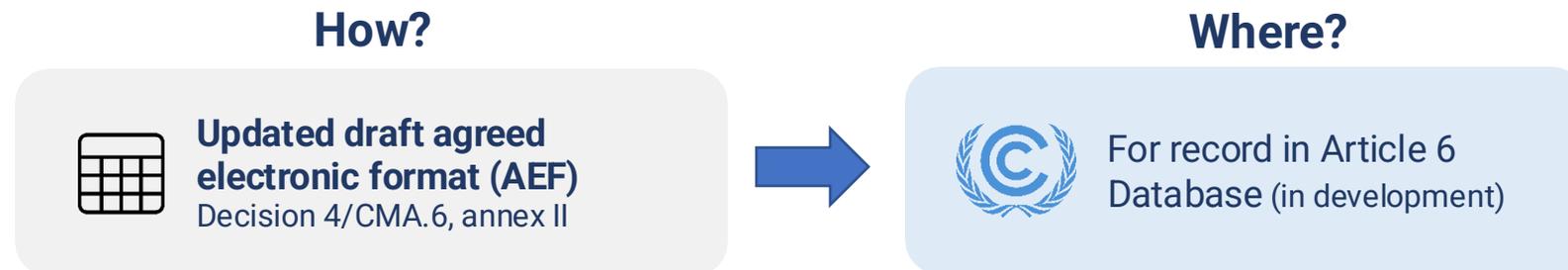


Table 1: Submission

Table 1: Submission

Party^a	Party
Version	X.Y
Reported year^b	Year
Date of submission	dd/mm/yyyy
Review status of the initial report^c	<i>{Information in this field is populated by the CARP}</i>
Result of the consistency check of this AEF submission^d	<i>{Information in this field is populated by the CARP}</i>
First year of the NDC implementation period	Year
Last year of the NDC implementation period	Year
Reference to the Article 6 technical expert review report of the initial report^e	<i>{Link to be produced by the CARP}</i>

^a Reporting Party as per common nomenclatures.

^b The annual period from 1 January to 31 December during which actions occurred.

^c Review status as per paragraph 37 above. This field is populated by the CARP as a result of the review of the initial report.

^d Result of the consistency check as per paragraph 29 above. Information in this field is populated by the CARP as a result of the consistency check procedure.

^e Hyperlink to the Article 6 technical expert review report of the initial report. This field is populated by the CARP as a result of the review of the initial report.

Table 2: Authorizations

Table 2: Authorizations

Authorization				Authorization details					
Authorization ID ^a	Date of authorization ^b	Cooperative approach ID ^c	Version of the authorization	Authorized quantity ^d	Metric	Applicable GWP value(s) ^e	Applicable non-GHG metric ^f	Sector(s) ^g	Activity type(s) ^h
					GHG				
					Non-GHG				
Authorization details									
Purposes for authorization	Authorized Party(ies) ID ⁱ	Authorized entity(ies) ID ^j	OIMP authorized by the Party ^k	Authorized timeframe ^l	Authorization terms and conditions ^m	Authorization documentation ⁿ	First transfer definition for OIMP ^o	Additional explanatory information ^p	
NDC								Authorization	
OIMP								Issuance	
IMP								Use or cancellation	
OP									
NDC and OIMP									
NDC and IMP									
NDC and OP									

^a Authorization ID as assigned by the reporting Party.

^b Date on which the authorization was issued.

^c Unique identifier of the cooperative approach as per common nomenclatures.

^d This field is optional. It may be used to specify the maximum quantity of mitigation outcomes that are authorized for use towards an NDC and/or OIMP

^e If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').

^f Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

^g Sector(s) in which the mitigation outcome occurred as per common nomenclatures.

^h Description of the mitigation activity type(s) as per common nomenclatures.

ⁱ Parties may authorize mitigation outcomes for use by any Party or for a specific Party(ies). Where a specific Party(ies) is specified, the unique identifier of that Party(ies) is entered here as per common nomenclatures.

^j Unique identifier of the entities that are authorized as per common nomenclatures, if applicable.

^k This field is only applicable if the authorization is for OIMP. This field specifies the other international mitigation purpose (OIMP), which may be an international mitigation purpose (IMP) or other purpose (OP). The specific purpose (e.g., use under the Carbon Offsetting and Reduction Scheme for International Aviation) is entered in this field.

^l This field is optional. It may be filled to specify the timeframe for which mitigation outcomes may occur (e.g., from 2021 to 2030) that are covered under the authorization and/or the time frame in which the mitigation outcomes may be used (e.g. from 2021 to 2030).

^m This field is optional. It may be completed to specify the terms and conditions under which the authorization is provided.

ⁿ This field is populated by the CARP and includes a hyperlink to the relevant documentation for this authorization.

^o This field is only applicable to authorizations for use towards OIMP. This field specifies the first transfer definition used by the Party pursuant to decision [2/CMA.3](#), annex, para. 2(b). In other cases, this field is reported as 'Not applicable' (NA).

^p This field is optional. The Party may use this field to provide any additional information.

Updated draft agreed electronic format (AEF)



Table 3: Actions

Table 3: Actions											
<i>Action type and date</i>						<i>ITMO</i>					
						<i>Unique identifiers</i>				<i>Underlying units</i>	
						<i>ITMO unique identifier⁸</i>				<i>Underlying unit unique identifier⁸</i>	
<i>Action date^a</i>	<i>Action type^b</i>	<i>Action subtype</i>	<i>Cooperative approach ID^c</i>	<i>Authorization ID^d</i>	<i>First transferring participating Party ID^e</i>	<i>Party ITMO registry ID^f</i>	<i>First ID^h</i>	<i>Last IDⁱ</i>	<i>Underlying unit registry ID^j</i>	<i>First unit ID^k</i>	<i>Last unit ID^l</i>
	Aquisition										
	Transfer										
	Use										
	Cancellation										
	First transfer										
<i>ITMO</i>											
<i>Metric and quantity</i>						<i>ITMO details</i>					
<i>Metric</i>	<i>Applicable GWP value(s)^m</i>	<i>Applicable non-GHG metricⁿ</i>	<i>Quantity (t CO₂ eq)^p</i>	<i>Quantity (in non-GHG metric)^q</i>	<i>Mitigation type</i>	<i>Vintage^r</i>					
GHG					Emission reductions						
non-GHG					Removals						
<i>Action</i>											
<i>Action details</i>											
<i>Transfer / Acquisition</i>			<i>Use or cancellation</i>								
<i>Transferring participating Party ID^s</i>	<i>Acquiring participating Party ID^t</i>	<i>Purpose for which the ITMO has been used towards or cancelled for OIMP^u</i>	<i>Using/cancelling participating Party ID^v</i>	<i>Using/cancelling authorized entity ID^w</i>	<i>Calendar year for which the ITMOs are used towards the Party's NDC^x</i>	<i>Result of the consistency checks^y</i>	<i>Additional explanatory information^z</i>				

Table 3: Actions

- ^a Date on which the action was executed in the Party ITMO registry.
- ^b Action type as per decision [2/CMA.3](#), annex, para. 20(a).
- ^c Unique identifier of the cooperative approach as per common nomenclatures.
- ^d Authorization ID as assigned by the reporting Party.
- ^e Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.
- ^f Unique identifier of the Party ITMO registry in which the reported action has been tracked as per common nomenclatures.
- ^g Unique identifier of the ITMO as per decision [6/CMA.4](#), annex I, para. 5.
- ^h Refers to the first unique identifier of the ITMO block.
- ⁱ Refers to the last unique identifier of the ITMO block.
- ^j Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as ‘Not applicable’ (NA) if the cooperative approach does not use an underlying cooperative approach registry.
- ^k Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as ‘Not applicable’ (NA) if the cooperative approach does not use an underlying cooperative approach registry.
- ^l Refers to the first unique identifier of the underlying unit block.
- ^m Refers to the last unique identifier of the underlying unit block.
- ⁿ If the mitigation outcome involves a non-CO2 greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., ‘100-year values from 5th assessment report by the IPCC’).
- ^o Type of non-GHG metric applied (e.g., ‘megawatt hours of renewable electricity generation’). This field should be reported as ‘Not applicable’ (NA) if the ITMOs are in a GHG metric.
- ^p Quantity of ITMOs in tons of CO2 equivalent.
- ^q Quantity of ITMOs in the respective non-GHG metric. This field should be reported as ‘Not applicable’ (NA) if the ITMOs are in a GHG metric.
- ^r Calendar year in which the mitigation outcome occurred.
- ^s Unique identifier of the transferring participating Party or, where the transfer occurs from the Adaptation Fund to a Party, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is only applicable to the action type ‘acquisition’. In other cases, this field is reported as ‘Not applicable’ (NA).
- ^t Unique identifier of the acquiring participating Party, or where the acquisition occurs by the Adaptation Fund, a unique identifier for the Adaptation Fund, as per common nomenclatures. This field is applicable to the actions type ‘first transfer’ and ‘transfer’. In other cases, this field is reported as ‘Not applicable’ (NA).
- ^u This field is completed to specify the purpose for which the ITMO has been first transferred for use towards international mitigation purposes (IMP), cancelled for other purposes (OP) or cancelled for purposes referred to in paragraph 20(a), annex, decision [2/CMA.3](#). This field is only applicable to the action types ‘use’, ‘first transfer’ and ‘cancellation’. In other cases, this field is reported as ‘Not applicable’ (NA).
- ^v Unique identifier of the using or cancelling participating Party as per common nomenclatures. This field is only applicable to report a use for IMP or cancellation for OP. In other cases, this field is reported as ‘Not applicable’ (NA).
- ^w Unique identifier of the using or cancelling authorized entity as per common nomenclatures. This field is only applicable to report the use or cancellation of authorized mitigation outcomes or ITMOs by authorized entities. In other cases, this field is reported as ‘Not applicable’ (NA).
- ^x The calendar year for which the ITMOs are used towards an NDC. This field is only applicable for use of ITMOs towards the Party’s NDC. In other cases, this field is reported as ‘Not applicable’ (NA).
- ^y Shows the result of the consistency check on the reported action as per decision [2/CMA.3](#), annex, para. 33(a). Information in this field is populated by the CARP as a result of the consistency check procedure.
- ^z This field is optional. The Party may use this field to provide any additional information.

Table 4: Holdings

Table 4: Holdings

				Unique identifiers				
				ITMO unique identifier ^e		Underlying units		
						Underlying unit unique identifier ⁱ		
Cooperative approach ID ^a	Authorization ID ^b	First transferring participating Party ID ^c	Party ITMO registry ID ^d	First ID ^f	Last ID ^g	Underlying unit registry ID ^h	First unit ID ^j	Last unit ID ^k
Metric and quantity				ITMO details				
Metric	Applicable GWP value(s) ^l	Applicable non-GHG metric ^m	Quantity (t CO ₂ eq) ⁿ	Quantity (in non-GHG metric) ^o	Mitigation type	Vintage ^p		
GHG					Emission reductions			
Non-GHG					Removals			

^a Unique identifier of the cooperative approach as per common nomenclatures.

^b Authorization ID as assigned by the reporting Party.

^c Unique identifier of the participating Party in which the authorized mitigation outcome occurred as per common nomenclatures.

^d Unique identifier of the Party ITMO registry in which the ITMOs are held.

^e Unique identifier of the ITMO as per decision 6/CMA.4, annex I, para. 5.

^f Refers to the first unique identifier of the ITMO block.

^g Refers to the last unique identifier of the ITMO block.

^h Unique identifier of the underlying cooperative approach registry as per common nomenclatures. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

ⁱ Unique identifier of the underlying unit from an underlying cooperative approach registry. This field should be reported as 'Not applicable' (NA) if the cooperative approach does not use an underlying cooperative approach registry.

^j Refers to the first unique identifier of the underlying unit block.

^k Refers to the last unique identifier of the underlying unit block.

^l If the mitigation outcome involves a non-CO₂ greenhouse gas(es), the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., '100-year values from 5th assessment report by the IPCC').

^m Type of non-GHG metric applied (e.g., 'megawatt hours of renewable electricity generation'). This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

ⁿ Quantity of ITMOs in tons of CO₂ equivalent.

^o Quantity of ITMOs in the respective non-GHG metric. This field should be reported as 'Not applicable' (NA) if the ITMOs are in a GHG metric.

^p Calendar year in which the mitigation outcome occurred.

Table 5: Authorized entities

Table 5: Authorized entities

<i>Authorized entity</i>							
<i>Date of the authorization</i>	<i>Name</i>	<i>Country of incorporation</i>	<i>Identification number</i>	<i>Cooperative approach ID</i>	<i>Conditions</i>	<i>Change and revocation conditions</i>	<i>Additional explanatory information</i>

^a Date on which the authorization was issued.

^b Identification number in the country of incorporation.

^c Unique identifier of the cooperative approach as per common nomenclatures.

^d This field is optional. The conditions under which the authorization was provided, as applicable.

^e This field is optional. Whether the authorization could be changed or revoked and under which conditions.

^f This field is optional. The Party may use this field to provide any additional information.



Example: Thailand's Annual Information (Submitted on 25 April 2025)

Table 2: Authorizations

Authorization										Authorization details								
Authorization ID	Date of authorization	Cooperative approach ID	Version of the authorization	Authorized quantity	Metric	Applicable GWP value(s)	Applicable non-GHG metric	Sector(s)	Activity type(s)	Purposes for authorization	Authorized Party(ies) ID	Authorized entity(ies) ID	Authorized by the Party	Authorized timeframe	Authorization terms and conditions	Authorization documentation	First transfer definition for OIMP	Additional explanatory information
1006.4/2810	2/8/2023	CA0003	1.0	Maximum of 500,000	GHG	NA	NA	Transportation	Transport	NDC	CH	NA	NA	01/10/2022-31/12/2030	Refer to the authorization statement	{This field is automatically generated by the CARP and includes a hyperlink to the relevant documentation.}	NA	

Table 3: Actions

Action type and date			ITMO										Action													
Action date	Action type	Action subtype	Cooperative approach ID	Authorization ID	First transferring participating Party ID	Party ITMO registry ID	Unique identifiers		Underlying units		Metric and quantity			ITMO details		Action details					Result of the consistency checks	Additional explanatory information				
							First ID	Last ID	Underlying unit registry ID	First unit ID	Last unit ID	Metric	Applicable GWP value(s)	Applicable non-GHG metric	Quantity (in CO ₂ eq)	Quantity (in non-GHG metric)	Mitigation type	Vintage	Transferring participating Party ID	Acquiring participating Party ID			Purpose for which the ITMO has been used towards or cancelled for OIMP	Using/cancelling participating Party ID	Using/cancelling authorized entry ID	Calendar year for which the ITMOs are used towards the Party's NDC
1/12/2023	First transfer	First international transfer	CA0003	1006.4/2810	TH	TH	TH1-BCH-S0333-57-2022-16829005-1-0	TH1-BCH-S0333-57-2022-16829923-1-0	NA	NA	NA	GHG	NA	NA	919	NA	Emission reductions	2022	TH	CH	NA	NA	NA	NA	Action date specified in date-month-year format	
1/12/2023	First transfer	First international transfer	CA0003	1006.4/2810	TH	TH	TH1-BCH-S0334-57-2022-16829924-1-0	TH1-BCH-S0334-57-2022-16830920-1-0	NA	NA	NA	GHG	NA	NA	997	NA	Emission reductions	2022	TH	CH	NA	NA	NA	NA	Action date specified in date-month-year format	
13/12/2024	First transfer	First international transfer	CA0003	1006.4/2810	TH	TH	TH1-BCH-S0333-64-2023-20486307-1-0	TH1-BCH-S0333-64-2023-20498684-1-0	NA	NA	NA	GHG	NA	NA	12,378	NA	Emission reductions	2023	TH	CH	NA	NA	NA	NA	As of 31/12/2024, this transfer is pending recognition of transfer by the Receiver as per Article 8 of the implementing agreement between Thailand and Switzerland.	
13/12/2024	First transfer	First international transfer	CA0003	1006.4/2810	TH	TH	TH1-BCH-S0334-64-2023-20498685-1-0	TH1-BCH-S0334-64-2023-20515528-1-0	NA	NA	NA	GHG	NA	NA	16,844	NA	Emission reductions	2023	TH	CH	NA	NA	NA	NA	As of 31/12/2024, this transfer is pending recognition of transfer by the Receiver as per Article 8 of the implementing agreement between Thailand and Switzerland.	

Page 1



Example: Thailand's Annual Information (Submitted on 25 April 2025)

Table 4: Holdings

Table 4: Holdings

Cooperative approach ID	Authorization ID	First transferring participating Party ID	Party ITMO registry ID	Unique identifiers						Metric and quantity				ITMO details		
				ITMO unique identifier		Underlying units				Metric	Applicable GWP value(s)	Applicable non-GHG metric	Quantity (tCO ₂ eq)	Quantity (in non-GHG metric)	Mitigation type	Vintage
				First ID	Last ID	Underlying unit registry ID	Underlying unit unique identifier									
							First unit ID	Last unit ID								

Table 5: Authorized Entities

Table 5: Authorized entities

Date of the authorization	Authorized entity				Cooperative approach ID	Conditions	Change and revocation conditions	Additional explanatory information
	Name	Country of incorporation	Identification number					
2/8/2023	Energy Absolute Public Company Ltd.	Thailand	107551000061	CA0003	Authorized to participate in the Mitigation Activity as the Mitigation Activity participant and authorized to request international transfer of mitigation outcomes generated from the Mitigation Activity	Refer to the applicable rules and guidelines		
2/8/2023	Carbon Coordinating Managing Entity Co., Ltd.	Thailand	105553133008	CA0003	Authorized to participate in the Mitigation Activity as the Mitigation Activity participant	Refer to the applicable rules and guidelines		

What?	Participation in cooperative approach	Information on each cooperative approach	Annual information
	Participation responsibilities	Contribute to mitigation/NDC	A list of information, such as <ul style="list-style-type: none"> • Annual emissions and removals covered by NDC • Annual quantity of ITMOs • Total quantitative CAs • An annual emissions balance • Other information in 6/CMA.3, annex, para. 23
	Updates to previously provided information	Environmental integrity	
	Information on authorizations	Measurement of mitigation outcomes	
	Information on corresponding adjustments	Avoid negative impacts, Human rights	
	Information on avoiding double use	Sustainable development	
	Safeguards and limits		
	Adaptation contribution / OMGE		

When? **No later than 31 December of the relevant year** (2024, 2026, 2028, ...)

How?

BTR Annex IV outline
 Decision 6/CMA.4, annex VI

Structured summary
 To be available as CTF tool in
 ETF Reporting Tools



Where?

Submission portal

Regular Information template (annex to BTR)



A6.2-TMPL-RPTG-003

 <p>OUTLINE OF ANNEX 4 (INFORMATION IN RELATION TO THE PARTY'S PARTICIPATION IN COOPERATIVE APPROACHES, AS APPLICABLE) TO THE BIENNIAL TRANSPARENCY REPORT REFERRED TO IN DECISION 2/CMA.3, ANNEX, CHAPTER IV.C (REGULAR INFORMATION), PARAGRAPHS 21-22)^{1 2 3} (Version 01.0)</p>	
[English only]	
Party	Party name
NDC period	yyyy - yyyy
Version ²	1.0
Date	dd/mm/yyyy

³ Ascribe version number as follows: decimal increase for minor revisions (typos, corrections) and digit increase for content changes.

I. PARTICIPATION RESPONSIBILITIES (PARA. 21(A))

A. INFORMATION ON HOW THE PARTY ENSURES THAT IT IS A PARTY TO THE PARIS AGREEMENT (PARA. 21(A), PARA. 4(A), UPDATE TO PARA. 18(A))

>>

B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 21(A), PARA. 4(B), UPDATE TO PARA. 18(A))

>>

C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOS TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 21(A), PARA. 4(C), UPDATE TO PARA. 18(A))

>>

D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOS (PARA. 21(A), PARA. 4(D), UPDATE TO PARA. 18(A))

>>

A6.2-TMPL-RPTG-003

E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 21(A), PARA. 4(E), UPDATE TO PARA. 18(A))

>>

F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 21(A), PARA. 4(F), UPDATE TO PARA. 18(A))

>>

II. UPDATES TO THE INFORMATION PROVIDED BY THE PARTY IN ITS INITIAL REPORT AS PER DECISION 2/CMA.3, ANNEX, CHAPTER IV.A (INITIAL REPORT), AND ANY PREVIOUS BIENNIAL TRANSPARENCY REPORTS FOR ANY INFORMATION THAT IS NOT INCLUDED IN THE BIENNIAL TRANSPARENCY REPORT PURSUANT TO DECISION 18/CMA.1, ANNEX, PARAGRAPH 64 (PARA. 21(B), UPDATE TO PARA. 18(B))

>>

III. INFORMATION ON AUTHORIZATIONS AND INFORMATION ON ITS AUTHORIZATION(S) OF USE OF ITMOS TOWARDS ACHIEVEMENT OF NDCs AND AUTHORIZATION FOR USE FOR OTHER INTERNATIONAL MITIGATION PURPOSES, INCLUDING ANY CHANGES TO EARLIER AUTHORIZATIONS, PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 21(C))

>>

IV. INFORMATION ON HOW CORRESPONDING ADJUSTMENTS UNDERTAKEN IN THE LATEST REPORTING PERIOD, PURSUANT TO DECISION 2/CMA.3, ANNEX, CHAPTER III (CORRESPONDING ADJUSTMENTS) ENSURE THAT DOUBLE COUNTING IS AVOIDED IN ACCORDANCE WITH PARAGRAPH 36 OF DECISION 1/CP.21 AND ARE REPRESENTATIVE OF PROGRESS TOWARDS IMPLEMENTATION AND ACHIEVEMENT OF THE PARTY'S NDC, AND HOW THOSE CORRESPONDING ADJUSTMENTS ENSURE THAT PARTICIPATION IN COOPERATIVE APPROACHES DOES NOT LEAD TO A NET INCREASE IN EMISSIONS ACROSS PARTICIPATING PARTIES WITHIN AND BETWEEN NDC IMPLEMENTATION PERIODS (PARA. 21(D))

>>

A6.2-TMPL-RPTG-003

V. INFORMATION ON HOW THE PARTY HAS ENSURED THAT ITMOS THAT HAVE BEEN USED TOWARDS ACHIEVEMENT OF ITS NDC OR MITIGATION OUTCOME(S) AUTHORIZED FOR USE AND THAT HAVE BEEN USED FOR OTHER INTERNATIONAL MITIGATION PURPOSES WILL NOT BE FURTHER TRANSFERRED, FURTHER CANCELLED OR OTHERWISE USED (PARA. 21(E))

>>

VI. INFORMATION ON EACH COOPERATIVE APPROACH (PARA. 22(A-K))

NOTE: CHAPTERS A-K BELOW SHOULD BE REPEATED FOR EACH COOPERATIVE APPROACH.

A. DESCRIPTION OF HOW THE COOPERATIVE APPROACH CONTRIBUTES TO THE MITIGATION OF GHGs AND THE IMPLEMENTATION OF THE NDC (PARA. 22(A))

>>

B. DESCRIPTION OF HOW THE COOPERATIVE APPROACH ENSURES ENVIRONMENTAL INTEGRITY (PARA. 22(B), UPDATE TO PARA. 18(H))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 22(b)(i), update to para. 18(h)(i))	>>
2. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 22(b)(ii), update to para. 18(h)(ii))	>>
3. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 22(b)(iii), update to para. 18(h)(iii))	>>

¹ This template is for voluntary use to facilitate the preparation and submission of the regular information referred to in decision 2/CMA.3, annex, chapter IV.C (Regular information).

² The list of the acronyms and abbreviations used in this template are available in decision 6/CMA.4 <https://unfccc.int/documents/624474>.

³ References to chapters and paragraphs in the outline are to chapters and paragraphs in the annex to decision 2/CMA.3, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

Structured Summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement

4. Structured summary: Tracking progress made in implementing and achieving the NDC under Article 4 of the Paris Agreement^a

	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), as appropriate (paras. 67 and 77(a)(i) of the MPGs)	Implementation period of the NDC covering information for previous reporting years, as applicable, and the most recent year, including the end year or end of period (paras. 68 and 77(a)(ii–iii) of the MPGs)						Target level ^b	Target year or period	Progress made towards the NDC, as determined by comparing the most recent information for each selected indicator, including for the end year or end of period, with the reference point(s), level(s), baseline(s), base year(s) or starting point(s) (paras. 69–70 of the MPGs)
		Year 1	Year 2	End year			
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the emission or sink categories as identified by the host Party pursuant to paragraph 10 of annex to decision 2/CMA.3 (para. 23(a), annex to decision 2/CMA.3) (as part of para. 77 (d)(i) of the MPGs)										
Annual anthropogenic emissions by sources and removals by sinks covered by its NDC or, where applicable, from the										

Structured summary (annex to BTR)



portion of its NDC in accordance with paragraph 10, annex to decision 2/CMA.3 (para. 23(b), annex to decision 2/CMA.3)	
If applicable, annual level of the relevant non-GHG indicator that is being used by the Party to track progress towards the implementation and achievement of its NDC and was selected pursuant to paragraph 65, annex to decision 18/CMA.1 (para. 23(i), annex, decision 2/CMA.3)	
Annual quantity of ITMOs first transferred (para. 23(c), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)	
Annual quantity of mitigation outcomes authorized for use for other international mitigation purposes and entities authorized to use such mitigation outcomes, as appropriate (para. 23(d), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)	
Annual quantity of ITMOs used towards achievement of the NDC (para. 23(e), annex to decision 2/CMA.3) (para. 77(d)(ii) of the MPGs)	
Net annual quantity of ITMOs resulting from paras. 23(c)-(e), annex to decision 2/CMA.3 (para. 23(f), annex to decision 2/CMA.3)	
If applicable, the cumulative amount of ITMOs, divided by the number of elapsed years in the NDC implementation period (para. 7(a)(ii), annex to decision 2/CMA.3)	
Total quantitative corresponding adjustments used to calculate the emissions balance referred to in para. 23(k)(i), annex to decision 2/CMA.3, in accordance with the Party's method for applying corresponding adjustments consistent with section III.B, annex to decision 2/CMA.3 (Application of corresponding adjustments) (para. 23(g), annex to decision 2/CMA.3)	
The cumulative information in respect of the annual information in para. 23(f), annex to decision 2/CMA.3, as applicable (para. 23(h), annex to decision 2/CMA.3)	
For metrics in tonnes of CO ₂ eq. or non-GHG, an annual emissions balance consistent with chapter III.B (Application of corresponding adjustment), annex, decision 2/CMA.3 (para.	



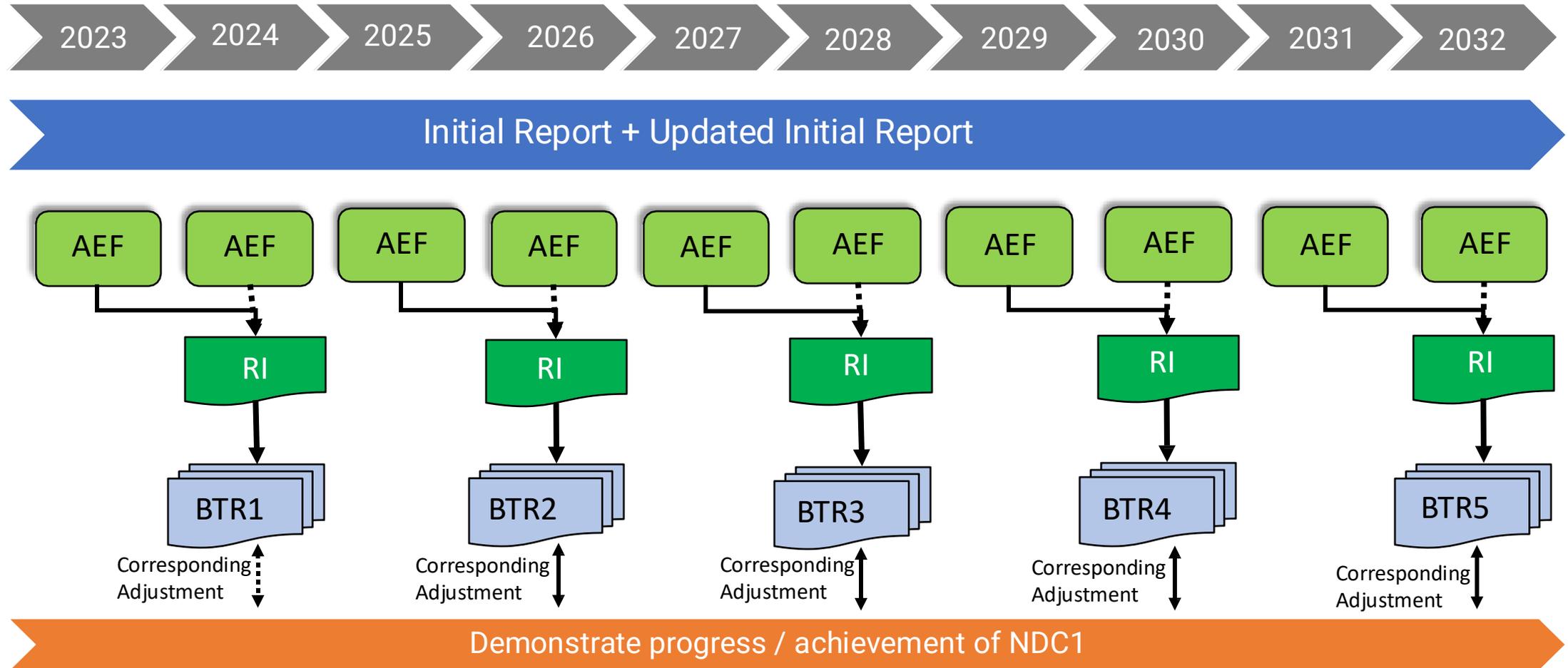
Structured summary (annex to BTR)

23(k)(i), annex to decision 2/CMA.3) (as part of para. 77 (d)(ii) of the MPGs)

For metrics in non-GHG, for each non-GHG metric determined by participating Parties, annual adjustments resulting in an annual adjusted indicator, consistent with para. 9 of chapter III.B (Corresponding adjustments), annex to decision 2/CMA.3, and future guidance to be adopted by the CMA (para. 23(k)(ii), annex to decision 2/CMA.3)

Any other information consistent with decisions adopted by the CMA on reporting under Article 6 (para. 77(d)(iii) of the MPGs)

A6.2 Reporting Cycle



AEF: Agreed Electronic Format BTR:
Biennial Transparency Report
ETF: Enhanced Transparency Framework

Source: Diagram extracted from the A6IP Capacity Building Tools; June 2024.

REVIEW



United Nations
Climate Change Secretariat



Consistency check and Review under Article 6.2



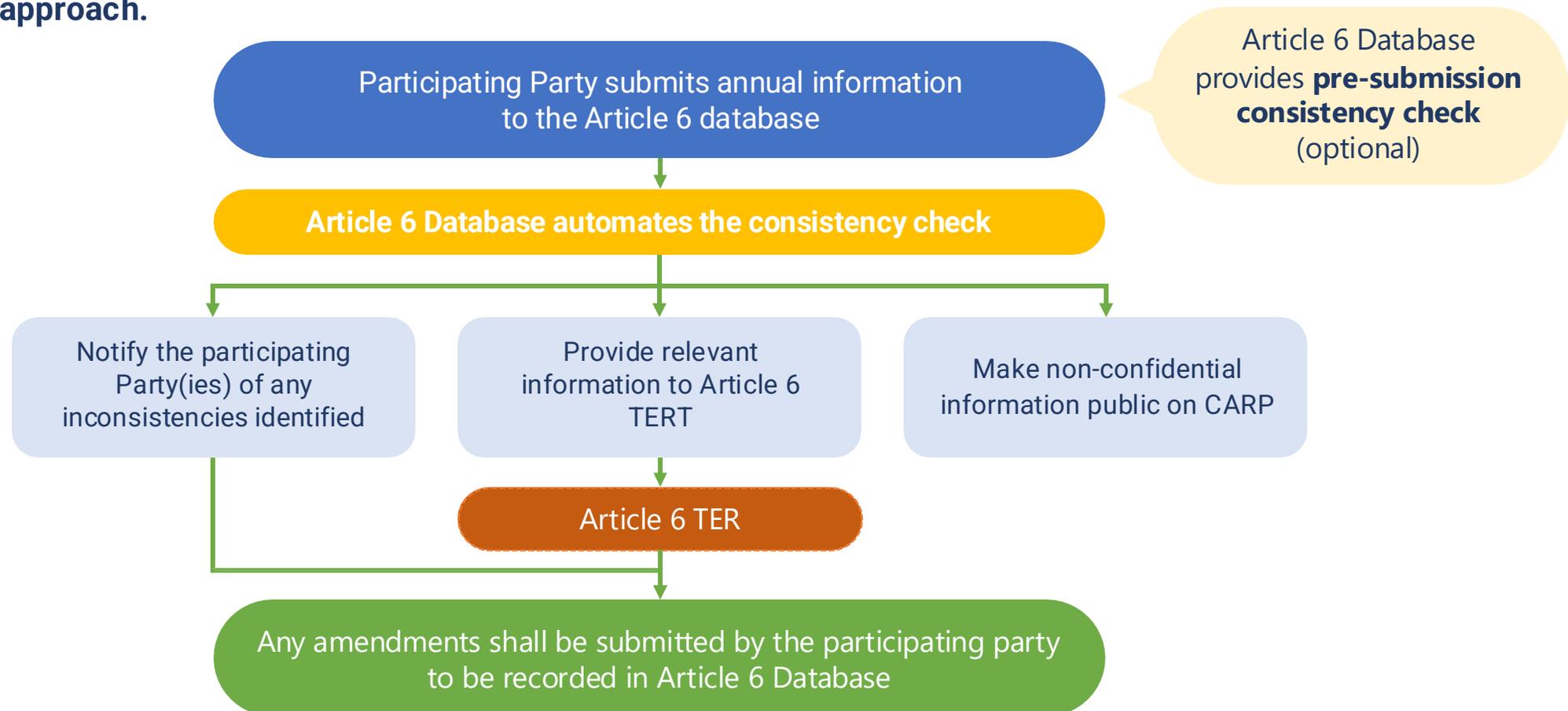
Article 6 reports will undergo a consistency check (by the secretariat) and/or a review (by Article 6 technical expert review team (A6TERT)) depending on the type of reports.

Type of reports		Consistency check (Quantitative information)	Article 6 technical expert review (A6TER)
Initial report / updated initial report			✓
Annual information		✓	Consideration of the consistency check results
Regular information	Annex 4 to BTR		✓
	Structured summary	✓	Consideration of the consistency check results

Consistency check



“Consistency check” is a process performed by the UNFCCC Secretariat through the Article 6 Database by checking the **consistency (accuracy and completeness) of information** reported by a participating party for recording in the Article 6 database **with the requirements of the Article 6.2 guidance and across the participating parties in a cooperative approach.**

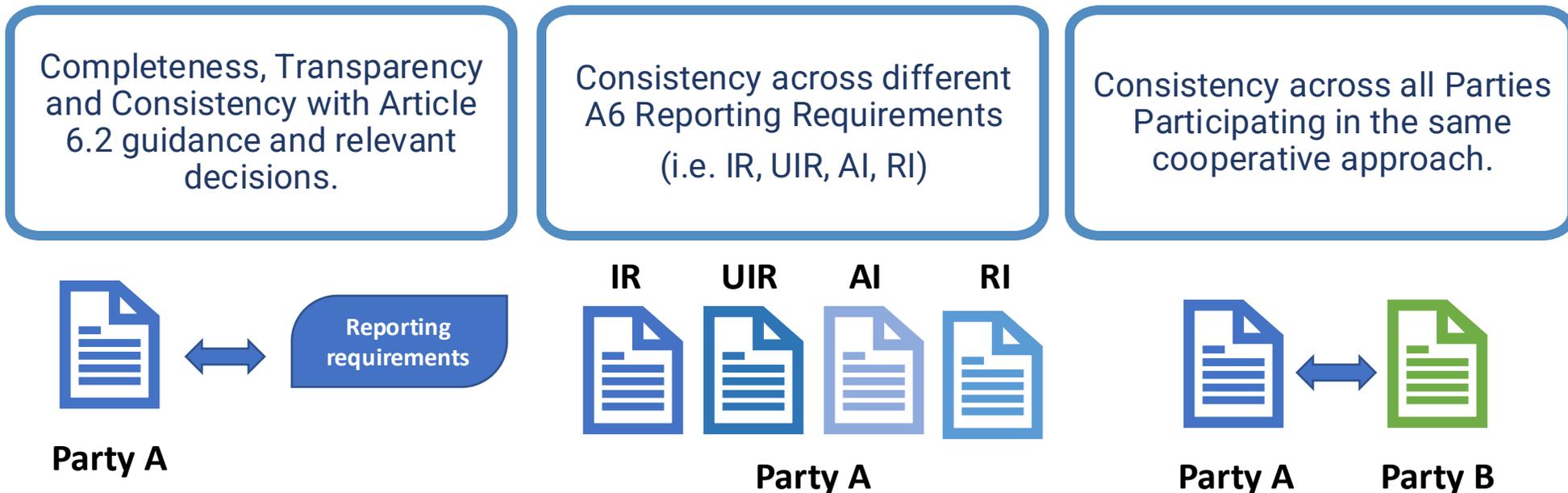


Article 6 technical expert review (A6 TER)



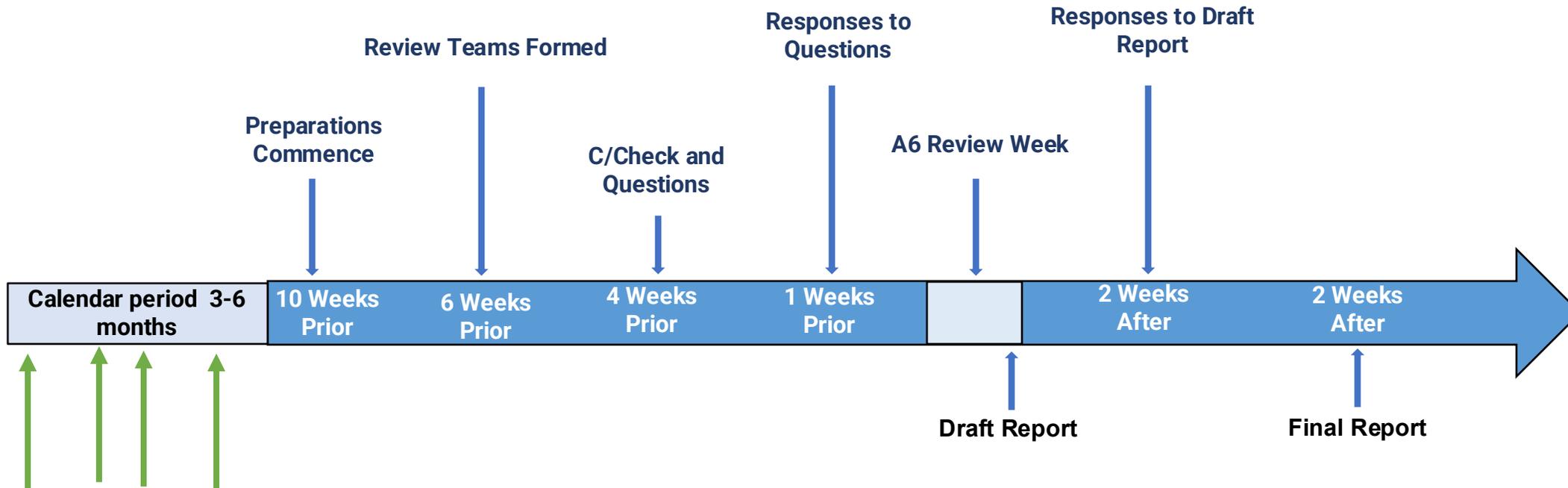
Article 6 technical expert review (A6TER) reviews the consistency of information submitted in the Article 6.2 initial reports, updated initial reports, regular information, and considers the results of the consistency check.

- **Elements under Review:**  



- **Format:** Centralized review or desk review.
- **Timing and sequencing:** Generally, following a calendar period (a three-month or a six-month calendar period) in which the reports are submitted.

A6 TER Process



IR/UIR submitted by Parties

- The Article 6 technical expert review team prepares a **report on its review include recommendations to the participating Party on how to improve consistency with this guidance** and relevant decisions of the CMA, including on **how to address inconsistencies in quantified information and/or identified by the secretariat as part of the consistency check.**
- A6 TER report on the initial report shall be completed in advance of the completion of the review of any other information submitted by the Party under review

* For full procedures, please see Decision 6/CMA.4, annex II.

- A6 review experts shall be **nominated to the UNFCCC roster** of experts by Parties and intergovernmental organizations.
- Experts **shall complete the training programme** (and pass the exam) to become eligible for A6 TER teams:
 - The training programme is in the process of being developed.
- Each initial/updated initial report and/or annex to the BTR shall be assigned to a single A6 TER team
- Teams should be **balanced between developing and developed Parties**, while ensuring **geographical and gender balance**.
- Two successive reviews of the same Party cannot be performed by the same team.
- Team shall include lead reviewers who oversee the work of the team (usually the most experienced reviewers with excellent coordination skills).

Initial reports and updated initial reports

Party	NDC period	Original submission date	Reports	Article 6 Technical Expert Review Reports	Status of review
Guyana	2016–2025	22 February 2024	Initial report Original initial report ↗ 22 February 2024	FCCC/A6/IR.TERR.1/2024/GUY FCCC/A6/IR.TERR.1/2024/GUY/Add.1	Review finalized and inconsistencies identified
Thailand	2021–2030	07 December 2023	Initial report Original initial report ↗ 07 December 2023	FCCC/A6/IR.TERR.1/2024/THA FCCC/A6/IR.TERR.1/2024/THA/Add.1	Review finalized and inconsistencies identified
Vanuatu	2021–2030	06 October 2023	Initial report Original initial report 06 October 2023	FCCC/A6/IR.TERR.1/2024/VUT FCCC/A6/IR.TERR.1/2024/VUT/Add.1	Review finalized and inconsistencies identified
Ghana	2021–2030	14 September 2023	Initial report Original initial report 14 September 2023	FCCC/A6/IR.TERR.1/2024/GHA FCCC/A6/IR.TERR.1/2024/GHA/Add.1	Review finalized and inconsistencies identified
Switzerland	2021–2030	17 May 2023	Initial report Original initial report 17 May 2023	FCCC/A6/IR.TERR.1/2024/CHE FCCC/A6/IR.TERR.1/2024/CHE/Add.1	Review finalized and inconsistencies identified



A6TER report **contains the results of the review of the consistency of the information** submitted by the Party with the reporting requirements. It presents **the recommendations** of the Article 6 technical expert review team relating to the areas it has identified for improvement of consistency with the reporting requirements as well as **any capacity-building needs** identified by the Article 6 technical expert review team in consultation with a Party.

Example: Article 6 technical expert review reports of Ghana

Main report

Table 1
Review of the consistency of the general information included in Ghana's initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3

Requirement in the annex to decision 2/CMA.3	Element of information to be reported	ID# for area for improvement identified ^a
Demonstrate that the Party fulfils the participating responsibilities referred to in paragraph 4 for participating in a cooperative approach (para. 18(a))	Information demonstrating that:	
	The Party is a Party to the Paris Agreement	No inconsistencies identified
	The Party has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2	No inconsistencies identified
	The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3	18.A/4.C
	The Party has arrangements in place that are consistent with the guidance in the annex to decision 2/CMA.3 and relevant decisions of the CMA for tracking ITMOs	18.A/4.D
	The Party has provided the most recent national inventory report required in accordance with decision 18/CMA.1	18.A/4.E
Provide a description of the NDC, as referred to in paragraph 64 of the annex to decision 18/CMA.1, where the participating Party has not yet submitted a biennial transparency report (para. 18(b))	The Party's participation in any cooperative approach contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement	18.A/4.F
	Target(s) and description, including target type(s)	No inconsistencies identified
	Target year(s) or period(s), and whether they are single-year or multi-year target(s)	No inconsistencies identified
	Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s)	No inconsistencies identified

Addendum

Table 1
Recommendations relating to identified areas for improvement of the consistency of the general information included in Ghana's initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3

ID#	Element of information to be reported	Description of area for improvement with recommendation
18.A/4.C	The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (decision 2/CMA.3, annex, para. 4(c))	<p>Ghana reported that MESTI is its mandated national entity for authorizing the use of ITMOs. MESTI acts via CMO at the Environmental Protection Agency.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to the arrangements in place for authorizing the use of ITMOs towards achievement of NDCs.</p> <p>During the review, Ghana provided additional information on the procedural aspects of authorization, specifying that the procedural aspects are captured in the document "Ghana's framework on international carbon markets and non-market approaches", part of which (incorporated in part 5 of the environmental protection bill) is undergoing legislation in Ghana's Parliament. The authorization process works as follows: (1) the application of an eligible mitigation activity must be submitted to CMO by an authorized entity in order to evaluate if the application meets authorization criteria; (2) the carbon market committee considers and decides on authorization and approval requests on the basis of the recommendation by a technical advisory body; (3) based on the recommendation of the carbon market committee, the competent authority (MESTI), headed by a Minister of State, signs the letter of authorization and authorization statement; (4) CMO prepares the Article 6 initial report, letter of authorization and authorization statement for publication; (5) CMO submits the initial report and authorization statement to the UNFCCC and serves as the contact point for the Article 6 expert review; and (6) CMO uploads authorization documents to the portal on the CMO website.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p>

Table 1
Recommendations relating to identified areas for improvement of the consistency of the general information included in Vanuatu’s initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3

ID#	Element of information to be reported	Description of area for improvement with recommendation
18.A/4.C	<p>The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (decision 2/CMA.3, annex, para. 4(c))</p>	<p>Ghana reported that MESTI is its mandated national entity for authorizing the use of ITMOs. MESTI acts via CMO at the Environmental Protection Agency.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to the arrangements in place for authorizing the use of ITMOs towards achievement of NDCs.</p> <p>During the review, Ghana provided additional information on the procedural aspects of authorization, specifying that the procedural aspects are captured in the document “Ghana’s framework on international carbon markets and non-market approaches”, part of which (incorporated in part 5 of the environmental protection bill) is undergoing legislation in Ghana’s Parliament. The authorization process works as follows: (1) the application of an eligible mitigation activity must be submitted to CMO by an authorized entity in order to evaluate if the application meets authorization criteria; (2) the carbon market committee considers and decides on authorization and approval requests on the basis of the recommendation by a technical advisory body; (3) based on the recommendation of the carbon market committee, the competent authority (MESTI), headed by a Minister of State, signs the letter of authorization and authorization statement; (4) CMO prepares the Article 6 initial report, letter of authorization and authorization statement for publication; (5) CMO submits the initial report and authorization statement to the UNFCCC and serves as the contact point for the Article 6 expert review; and (6) CMO uploads authorization documents to the portal on the CMO website.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p>



Summary of Ghana’s reported information

Result of review by Article 6 TERT

Additional information provided by Ghana

Recommendation from Article 6 TERT

[a6_irterr1_2024_GHAa01.pdf](#)



Annex I. Potential cross-checks and guiding questions for Article 6 TER of the initial report and updated initial report

I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))				
A: INFORMATION THAT THE PARTY IS A PARTY TO THE PARIS AGREEMENT (PARA. 18(A), PARA.4(A), TO BE UPDATED BY PARA. 21(A))				
The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
<p>... when the Party has indicated its ratification status of the Paris Agreement</p> <p><u>Guiding questions to assess completeness:</u></p> <p>What was the ratification date of the Paris Agreement?</p>	<p>... when the information presented clearly explains the ratification status</p>	<p>Cross-check the ratification status (e.g., using the UN Treaty Repository)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must be Parties to the Paris Agreement</p> <p>Article 6 technical expert review team to cross-check the ratification status of other Parties participating in the same cooperative approach (e.g., using the UN Treaty Repository)</p>
<p>Completeness Transparency Cross-check Cross-report Cross-Party</p>				

Annex I. Potential cross-checks and guiding questions for Article 6 TER of the initial report and updated initial report

Annex II. Potential considerations to be made by the Article 6 TERT in regard the results of the consistency check performed by the secretariat

Annex III. Potential cross-checks and guiding questions to Article 6 TER of regular information

C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOs TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))

The information is complete ...	The information is transparent and consistent....	Possible additional cross-check to be carried out by the Article 6 TERT	The information is consistent across the different reports	The information is consistent across all Parties participating in the same cooperative approach, as relevant and to the extent possible
... when has the Party included information on arrangements for ITMOs authorization	<p>... when the information presented clearly explains the arrangements for ITMOs authorization</p> <p><u>Guiding questions:</u></p> <p>Who are the mandated national authorities responsible for ITMOs authorization?</p> <p>What are the procedures to be used for ITMOs authorization?</p> <p>What is the legal framework to be used for ITMOs authorization?</p>	<p>Cross-check information provided with external references (if included in the description of the arrangements)</p>	<p>To be checked in future reviews (when different reports are available)</p> <p><u>Guiding questions:</u></p> <p>Has the Party presented the same information across different reports?</p> <p>If the information differs, has the Party explained the reasons for such difference?</p>	<p>All Parties participating in the same cooperative approach must have arrangements for ITMOs authorization</p> <p>Article 6 technical expert review team to cross-check arrangements of other Parties participating in the same cooperative approach (if other Initial reports are available)</p>

Reviewers would review the information reported against these guiding questions.

C Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), to be updated by para. 21(a))

Explanation on arrangements in place for the authorization of ITMOs such as

1. Who is the mandated national authorities responsible for ITMOs authorization?
2. What are the procedures to be used for ITMOs authorization?
3. What is the legal framework to be used for ITMOs authorization?

Illustrative text !!!

Example from Ghana IR:

The Ministry of Environment, Science, Technology and Innovation (MESTI) is **the mandated national entity for authorizing the use of ITMOs** acting through the Carbon Market Office (CMO) at the Environmental Protection Agency (EPA). MESTI's mandate as the authorization entity is included in the part 4 of the Framework and Article 13 of the Ghana-Switzerland Bilateral Agreement in pursuit of Article 6 Paragraph 1 of the Paris Agreement. The framework and the bilateral agreement also incorporate the authorization procedures for Ghana.

Example

C Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), to be updated by para. 21(a))

Table 1
Recommendations relating to identified areas for improvement of the consistency of the general information included in Vanuatu's initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3

ID#	Element of information to be reported	Description of area for improvement with recommendation
18.A/4.C	The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (decision 2/CMA.3, annex, para. 4(c))	<p>Ghana reported that MESTI is its mandated national entity for authorizing the use of ITMOs. MESTI acts via CMO at the Environmental Protection Agency.</p> <p>However, the information reported by Ghana was not found to be sufficiently transparent or complete in relation to the arrangements in place for authorizing the use of ITMOs towards achievement of NDCs.</p> <p>During the review, Ghana provided additional information on the procedural aspects of authorization, specifying that the procedural aspects are captured in the document “Ghana’s framework on international carbon markets and non-market approaches”, part of which (incorporated in part 5 of the environmental protection bill) is undergoing legislation in Ghana’s Parliament. The authorization process works as follows: (1) the application of an eligible mitigation activity must be submitted to CMO by an authorized entity in order to evaluate if the application meets authorization criteria; (2) the carbon market committee considers and decides on authorization and approval requests on the basis of the recommendation by a technical advisory body; (3) based on the recommendation of the carbon market committee, the competent authority (MESTI), headed by a Minister of State, signs the letter of authorization and authorization statement; (4) CMO prepares the Article 6 initial report, letter of authorization and authorization statement for publication; (5) CMO submits the initial report and authorization statement to the UNFCCC and serves as the contact point for the Article 6 expert review; and (6) CMO uploads authorization documents to the portal on the CMO website.</p> <p>The Article 6 TERT acknowledges the additional information provided by Ghana and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Ghana include the information in its future reporting.</p>



Summary of Ghana’s reported information

Result of review by Article 6 TERT

Additional information provided by Ghana

Recommendation from Article 6 TERT

Key outcomes on Article 6.2 at COP30



- ❑ 4-6, 13. Recalls decision 2/CMA.3, paragraph 13, decision 6/CMA.4, paragraph 13, decision 4/CMA.6, paragraph 42(b), decision 6/CMA.4, annex II, paragraph 39
- ❑ 7. Expresses appreciation for the efforts of the Article 6 technical expert review teams in conducting the first round of such reviews;
- ❑ 8. Welcomes the completion of the first round of Article 6 technical expert reviews;
- ❑ 9. Notes the outcomes of the first round of Article 6 technical expert reviews, in particular the information provided in paragraphs 45–51 of the report referred to in paragraph 1 above;
- ❑ 10. Also **notes the inconsistencies with the requirements** in the guidance on cooperative approaches identified in the first round of Article 6 technical expert reviews, while noting that the reporting and review processes under Article 6, paragraph 2, are still in the early stages of implementation, and **urges Parties to address the inconsistencies identified in accordance with decision 4/CMA.6, paragraphs 39–44**;
- ❑ 11. **Requests Article 6 technical expert review teams to clearly explain their findings on any inconsistencies and any recommendations on how to resolve them in their reports**;
- ❑ 12. Also requests the secretariat **to organize an informal interactive dialogue, to be held in a facilitative, non-punitive, non-prescriptive manner in conjunction with the sixtyfifth sessions of the subsidiary bodies (November 2026), to facilitate the identification of recurring themes and lessons learned for consideration by Parties of the compilation and synthesis of the results of the Article 6 technical expert reviews** in accordance with decision 2/CMA.3, paragraph 13, including in the context of the review of the guidance on cooperative approaches, referred to in decision 2/CMA.3, paragraphs 14–15;
- ❑ 14. Clarifies that each participating Party shall ensure that **information included in the annex to its biennial transparency report reflects the most recent annual information reported in its submissions of the agreed electronic formats 8** in accordance with decision 2/CMA.3, annex, chapter IV, and decision 4/CMA.6, chapter VI;

Progress and
reiteration

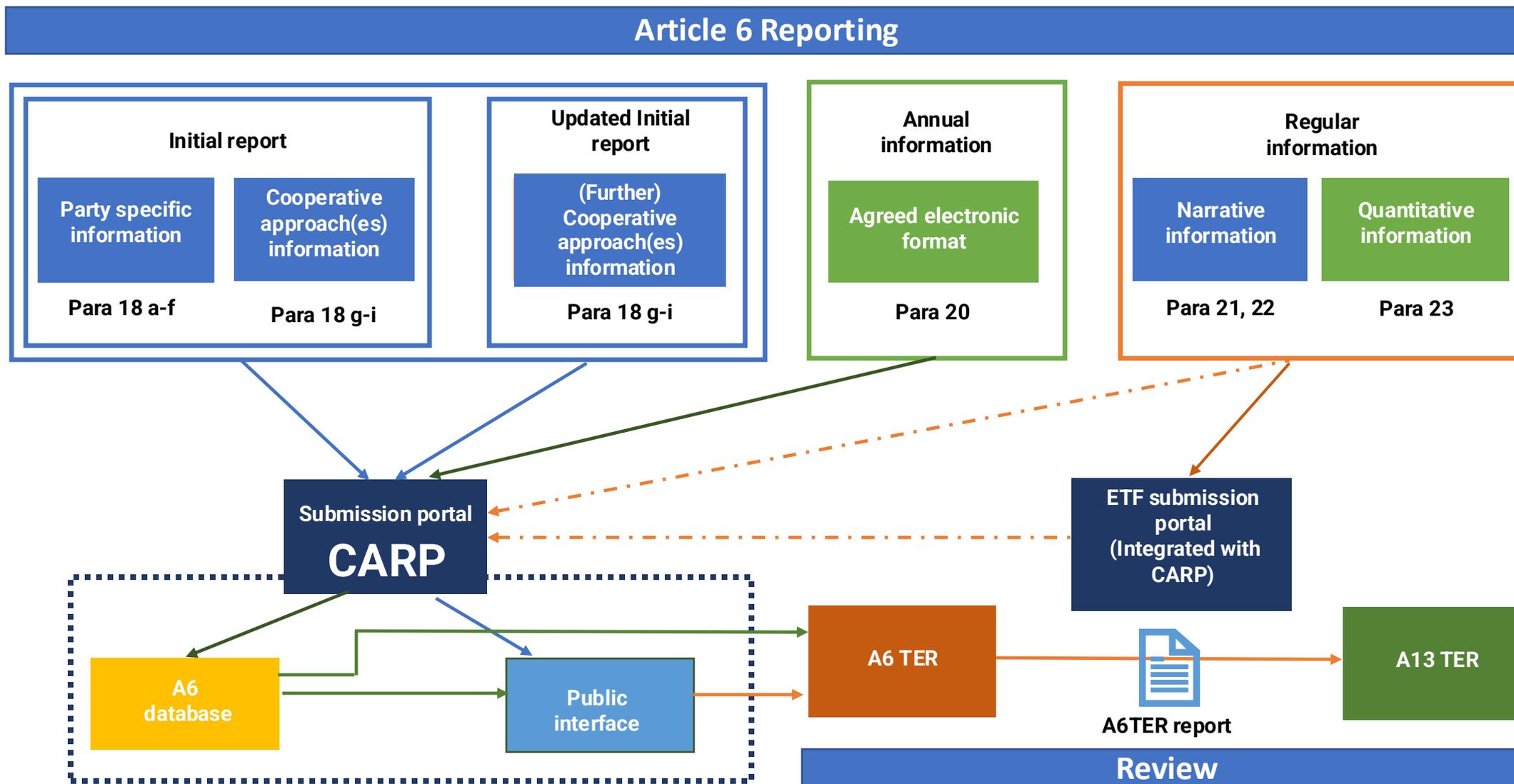
Issues around
Inconsistencies

Request to the
review team

Informal interactive
dialogue

Reporting sequence

A6.2 Reporting and Review Overview



ACCOUNTING



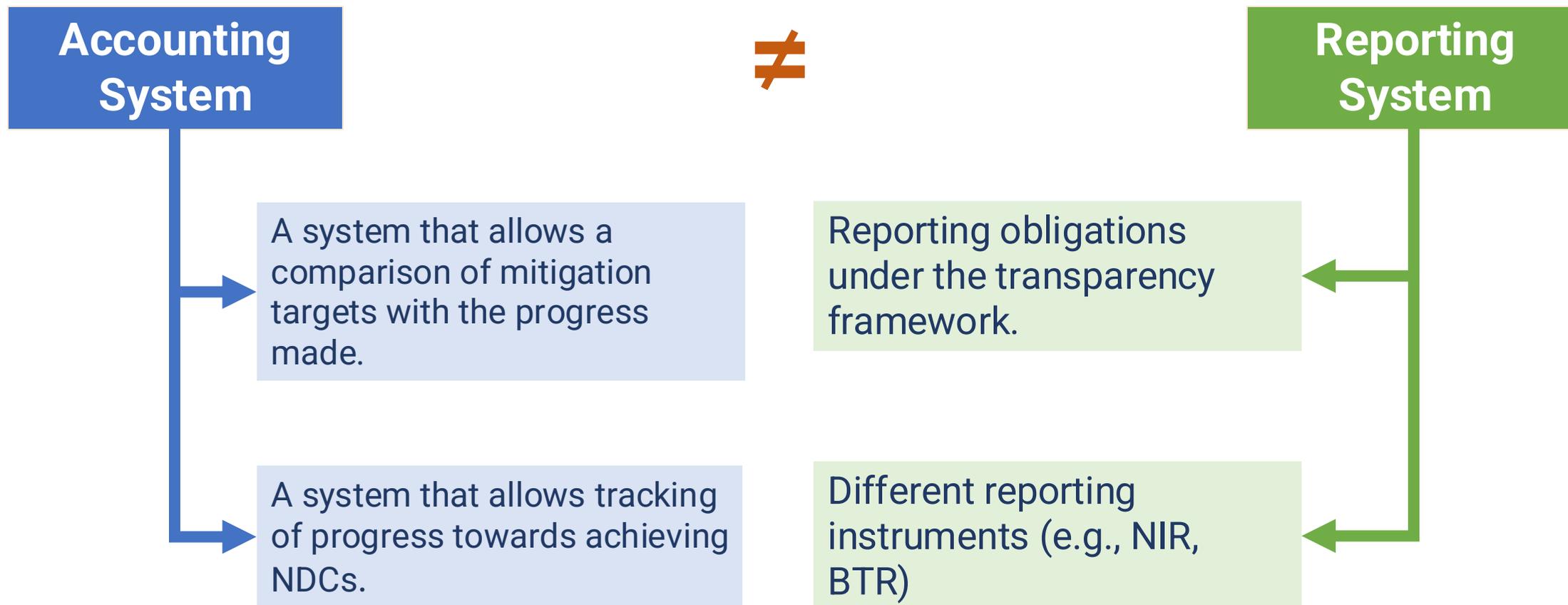
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- An accounting system is a **set of rules** that details which emission reductions are, and which ones are not, allowed to be counted towards the fulfilment of a country's pledge to reduce greenhouse gas emissions / **use in NDC**.
- The PA includes several provisions that aim to ensure robust accounting for mitigation targets (NDCs accounting under Article 4 and Article 13 of PA).



Paris Agreement Accounting vs Reporting



Key principles

Each participating Party shall apply corresponding adjustments in a manner that:

- Ensures **transparency, accuracy, completeness, comparability and consistency (TACCC)**;
- Participation in cooperative approaches **does not lead to a net increase in emissions** across participating parties within and between NDC implementation periods;
- Corresponding adjustments shall be **representative and consistent** with the participating Party's NDC implementation and achievement.

WHY?	To avoid double counting (Use towards NDC and OIMPs)
HOW?	Article 6.2 guidance provides description on how to apply CAs, including applicable CA methods for each NDC target type
WHEN?	CAs are reported as part of the regular information (every 2 years)
WHERE?	CAs are shown in the structured summary as part of the BTR

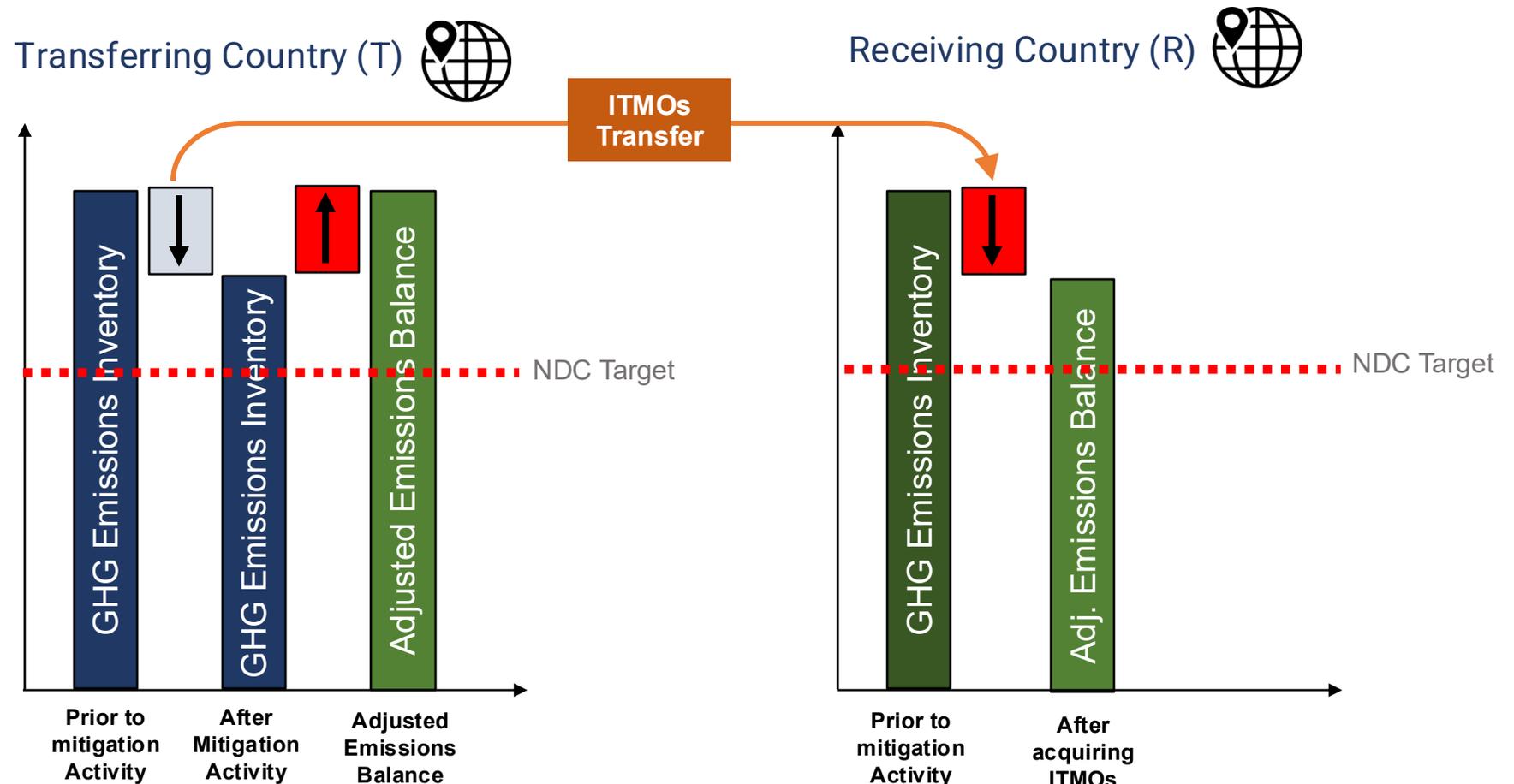
Concepts of Corresponding Adjustments (CAs)



Countries' emissions levels, as reported when they track the progress towards achieving the NDC, should be adjusted to reflect the transfer (export) or receipt (import) of mitigation outcomes.

For ITMOs measured in tCO₂eq:

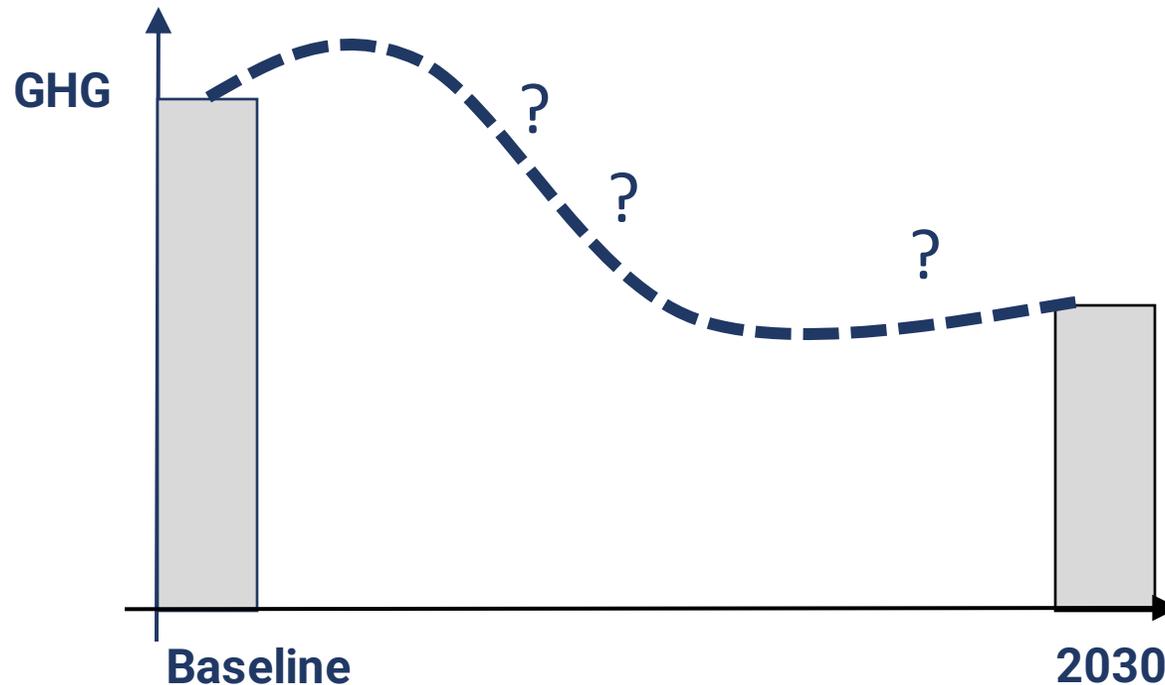
CAs are applied to the emissions and removals covered by the NDC, resulting in an emissions balance.



NDC targets and corresponding adjustments

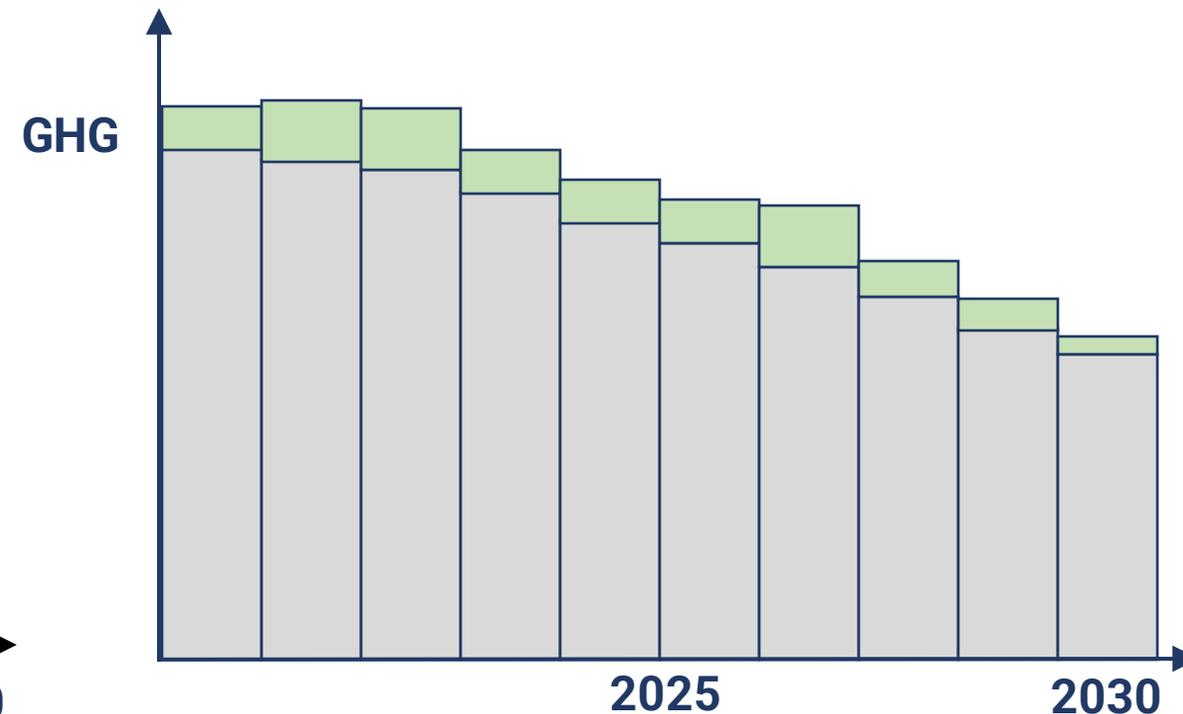


SINGLE YEAR TARGET: A single-year target means that emissions must be reduced below the target level in a specific year.



Example: 30% reduction below the **2005 level** in 2030.

MULTI-YEAR TARGET: A Party has target for several consecutive years (e.g., 2025, 2030, 2050 and has clear carbon budget or emission trajectory).



Example: Commitment to an emission level of 10 MtCO₂eq over the period 2021 to 2030.

Methods of Corresponding Adjustments (CAs)



NDC target type	For Single-year NDC (2 Methods)		For multi-year NDCs
	Trajectory or Budget	Average	Trajectory or Budget
Methods	<p>Providing an indicative multiyear emissions trajectory/ trajectories or carbon budget that is consistent with NDC implementation.</p>	<p>Calculating the average annual amount of ITMOs first transferred/used over the NDC period (cumulative ITMOs divided by the number of elapsed years in the NDC implementation period)</p>	<p>Calculating a multi-year emissions trajectory, trajectories, or budget for its NDC implementation period that is consistent with the NDC</p>
CA Timing	<p>Annually apply CAs for the total amount of ITMOs first transferred/used each year.</p>	<p>Apply indicative CAs equal to this average amount for each year and apply CAs equal to this average amount in the NDC year</p>	<p>Annually apply CAs for the total amount of ITMOs first transferred/used each year and cumulatively at the end of the NDC implementation period</p>

USEFUL LINK



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Useful links related to cooperative approaches



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Climate Change

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Process and meetings > The Paris Agreement > Article 6 > Article 6.2

Centralized Accounting and Reporting Platform (CARP)

Interim platform overview
This interim platform supports and facilitates the submission of reports and the publication of non-confidential information according to decision 2/CMA.3, annex, chapter IV (Reporting).

Submitting reports
National focal points of participating Parties are required to submit reports through the [UNFCCC submission portal](#).

- Reports must be submitted in PDF format. A Word version is highly recommended to ease processing.
- Templates for the initial report, regular information report, and the draft version of the agreed electronic format contained in 6/CMA.4, annex VII are available [here](#).

Need assistance ?

- For frequently asked questions, visit the [FAQ](#) section.
- For additional support, contact us at CARP-support@unfccc.int
- For assistance with issues, including access rights related to the submission portal, please contact submission-info@unfccc.int

Additional documents

- [Article 6.2 – Reference manual for the accounting, reporting and review of cooperative approaches version 3 \(30 April 2025\)](#)
- [Functional requirements for the centralized accounting and reporting platform and the Article 6 database](#)
- [Functional requirements and associated cost estimates for the international registry](#)
- [Article 6 Code of Practice](#)

- Submission portal
- Templates
- Reports
- Article 6 Technical Expert Review
- Cooperative approaches
- Authorizations
- Communication Standards
- Common nomenclatures
- FAQs

Centralized Accounting and Reporting Platform (CARP)

Submission portal

Portal to submit reports

Templates

Various templates for A6.2 reporting (Initial and updated reports, updated AEF, regular information, voluntary form for authorization)

Reports

Reports submitted by Parties (Initial reports, Annual information, Regular information) and Article 6 TER reports

Cooperative approaches

Cooperative approaches for which initial report has been submitted

Authorizations

Party's statements and/or copies of authorization

Initial Report (17 Submissions as of 16 December 2025)



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[Documents](#) > [Article 6.2: Template for the initial report and up...](#)

Article 6.2: Template for the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report) (Word) (v.02.0)

[Open](#) [Download](#)

Symbol: A6.2-TMPL-RPTG-001

Publication date: 15 Apr 2025

Document type: Forms

Author: UNFCCC

Topic: Mitigation actions and commitments



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Reports.

This page contains the original and latest versions of the initial, updated initial, and regular information reports, along with the annual information submitted by the participating Parties. Corresponding technical expert review reports for each participating Party will also be made available here.

[Collapse all](#) ▾

Initial reports and updated initial reports

Party	NDC period	Original submission date	Reports	Article 6 Technical Expert Review Reports	Status of review
Rwanda	2020–2024	31 December 2024	Initial report Original initial report ↗ 31 December 2024 Revised initial report ↗ 10 December 2025		Review pending
Sri Lanka	2021–2030	4 October 2025	Initial report Original initial report ↗ 4 October 2025		Review pending
Honduras	2021–2030	26 September 2025	Initial report Original initial report ↗ 26 September 2025 Revised initial report ↗ 12 December 2025		Review pending
Tunisia	2021–2030	18 September 2025	Initial report Original initial report ↗ 18 September 2025		Review pending

Annual information (4 Parties as of December 2025)



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[Documents](#) > [Draft version of the agreed electronic format ref...](#)

Draft version of the agreed electronic format referred to in decision 2/CMA.3, annex chapter IV.B (annual information)

[Open](#)

[Download](#)

Publication date: 22 Nov 2024

Document type: Forms

Author: UNFCCC Authors

Topic: Mitigation



Annual information reports

Party	NDC period	Report	Submission date	Version	Documents
Vanuatu	2021-2030	Annual Information Report	13 May 2025	1.0	Vanuatu Annual Report
Thailand	2021-2030	Annual Information Report	25 April 2025	1.0	Thailand AEF_2023_2024
Ghana	2021-2030	Annual Information Report	16 April 2025	1.0	AEF_CMA6_gh_1542025
Guyana	2016-2025	Annual Information Report	09 April 2025	1.0	AEF_CMA6_second_iteration - Guyana 2021
			09 April 2025	1.0	AEF_CMA6_second_iteration - Guyana 2022
			23 March 2024	1.1	AEF Guyana 2024



Thank you!



United Nations
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EXERCISE: INITIAL REPORT

MUSCAT, OMAN

17 DECEMBER 2025



United Nations
Climate Change Secretariat



Article 6.2 Initial and Updated Initial Report Template



I. Participation responsibilities; II. Description of Party's NDC; III. Accounting information; and IV. Cooperative approach

A6.2-TMPL-RPTG-001

OUTLINE FOR THE INITIAL REPORT AND UPDATED INITIAL REPORT REFERRED TO IN DECISION 2/CMA.3, ANNEX, CHAPTER IV.A (INITIAL REPORT)^{2,3}
(Version 02.0)

[English only]

Party	Party name
NDC period	yyyy - yyyy
Report number for the NDC period ⁴	1
Report type: Initial report	<input type="checkbox"/>
Updated initial report	<input type="checkbox"/>
Updated initial report number	1
Version ⁵	1.0
Date	dd/mm/yyyy
Name(s) of cooperative approach(es) included in this report (Include a line for each additional cooperative approach)	Cooperative approach 1 Cooperative approach 2

¹ Ascertain sequential number for updated initial reports. The number '1' is reserved for the initial report.

² Ascertain version number as follows: decimal increase for minor revisions (types, corrections) and digit increase for content changes.

Note: For updated initial report fill in only section IV. Information on each cooperative approach (para 18(g)-(i), para. 19 of the annex to decision 2/CMA.3).

A6.2-TMPL-RPTG-001

I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))

A. ELEMENTS RELATED TO THE AUTHORIZATION PROCESS

B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 18(A), PARA. 4(B)), TO BE UPDATED BY PARA. 21(A))

C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMO'S TOWARDS ACHIEVEMENT OF NDC'S PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C)), TO BE UPDATED BY PARA. 21(A))

D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMO'S (PARA. 18(A), PARA. 4(D)), TO BE UPDATED BY PARA. 21(A))

E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E)), TO BE UPDATED BY PARA. 21(A))

F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(F)), TO BE UPDATED BY PARA. 21(A))

II. DESCRIPTION OF THE PARTY'S NDC, AS REFERRED TO IN DECISION 18/CMA.1, ANNEX, PARAGRAPH 64, UNLESS A PARTICIPATING PARTY HAS NOT YET SUBMITTED A BIPARTISAN TRANSPARENCY REPORT (PARA. 18(A)), TO BE UPDATED BY PARA. 21(G))

A. TARGET(S) AND DESCRIPTION, INCLUDING TARGET TYPE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(A))

B. TARGET YEAR(S) OR PERIOD(S), AND WHETHER THEY ARE SINGLE-YEAR OR MULTI-YEAR TARGET(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(B))

A6.2-TMPL-RPTG-001

C. REFERENCE POINT(S), LEVEL(S), BASELINE(S), BASE YEAR(S) OR STARTING POINT(S), AND THEIR RESPECTIVE VALUE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(C))

D. TIME FRAME(S) AND/OR PERIODS FOR IMPLEMENTATION (DECISION 18/CMA.1, ANNEX, PARA. 64(D))

E. SCOPE AND COVERAGE, INCLUDING, AS RELEVANT, SECTORS, CATEGORIES, ACTIVITIES, SOURCES AND SINKS, POOLS AND GASES (DECISION 18/CMA.1, ANNEX, PARA. 64(E))

F. INTENTION TO USE COOPERATIVE APPROACHES THAT INVOLVE THE USE OF INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES UNDER ARTICLE 6 TOWARDS NDC'S UNDER ARTICLE 4 OF THE PARIS AGREEMENT (DECISION 18/CMA.1, ANNEX, PARA. 64(F))

G. ANY UPDATE OR CLARIFICATION OF PREVIOUSLY REPORTED INFORMATION (E.G. RECALCULATION OF PREVIOUSLY REPORTED INVENTORY DATA, OR GREATER DETAIL ON METHODOLOGIES OR USE OF COOPERATIVE APPROACHES) (DECISION 18/CMA.1, ANNEX, PARA. 64(G))

III. INFORMATION ON ITMO METRICS, METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AND METHOD FOR QUANTIFICATION OF THE NDC (PARA. 18(C)-(F))

A. ITMO METRICS (PARA. 18(C))

B. METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AS PER CHAPTER III.B (APPLICATION OF CORRESPONDING ADJUSTMENTS) (PARA. 18(C))

1. Description of the method for applying corresponding adjustment for multi- or single year NDC's that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))

2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))

A6.2-TMPL-RPTG-001

IV. INFORMATION ON EACH COOPERATIVE APPROACH (PARA. 18(G)-(I), PARA. 19)

Note: For the initial report and the updated initial report, chapters A-F below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g)-(j) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19).

A. COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(O))

B. DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(O))

C. DURATION OF THE COOPERATIVE APPROACH (PARA. 18(O))

D. EXPECTED MITIGATION FOR EACH YEAR OF THE DURATION OF THE COOPERATIVE APPROACH (PARA. 18(O))

E. PARTICIPATING PARTIES INVOLVED IN THE COOPERATIVE APPROACH (PARA. 18(O))

F. AUTHORIZED ENTITIES (PARA. 18(O))

**G. DESCRIPTION OF ANY ARRANGEMENTS FOR AUTHORIZING USING PARTICIPATING PARTIES AND AUTHORIZED ENTITIES, IF APPLICABLE (PARA. 18(O)) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1)
- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁶**

**H. TYPE OF COOPERATIVE APPROACH, IF APPLICABLE (PARA. 18(O)) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1)
- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁷**

Article 6.2: Template for the initial report and updated initial report referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report) (Word) (v.02.0) <https://unfccc.int/documents/625926>

1. Provide examples of information (see below as an example) that can be reported under each element of the Section 1 “**Participation responsibilities**” of the Initial report template
2. Discussion
3. Quiz

a Information that the Party is a Party to the Paris Agreement (para. 18(a), para. 4(a), to be updated by para. 21(a))

- *Information on the deposition of its instrument of ratification of the Paris Agreement on #date# and a confirmation that it has not withdrawn from the Paris Agreement.*
- *Source of the information (e.g., weblink)*

Article 6.2 Initial Report Template: Participation Responsibilities



I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))
A. INFORMATION ON HOW THE PARTY ENSURES THAT IT IS A PARTY TO THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(A), TO BE UPDATED BY PARA. 21(A))
B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 18(A), PARA. 4(B), TO BE UPDATED BY PARA. 21(A))
C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOs TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))
D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOs (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))
E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E), TO BE UPDATED BY PARA. 21(A))
F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(F), TO BE UPDATED BY PARA. 21(A))



Initial Report



a

Information that the Party is a Party to the Paris Agreement (para. 18(a), para. 4(a), to be updated by para. 21(a))

Provide examples of information

b

Information on how the Party ensures that it has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b), to be updated by para. 21(a))

Provide examples of information

1. Status of Ratification of Paris Agreement

2. NDC Submission Registry

c Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c), to be updated by para. 21(a))

Provide examples of information

d Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2 guidance and relevant decisions of the CMA for tracking ITMOs (para.18(a), para. 4(d) to be updated by para. 21 (a))

Provide examples of information

e

Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para.18(a), para. 4(e) to be updated by para. 21 (a))

Provide examples of information

f

Information on how the Party ensures its participation contributes to the implementation of its NDC and Long-Term Low-Emission Development Strategy, if it has submitted one, and the Long-Term goals of the Paris Agreement (para.18(a), para. 4(f) to be updated by para. 21 (a))

Provide examples of information

e

Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para.18(a), para. 4(e) to be updated by para. 21 (a))

Provide examples of information

f

Information on how the Party ensures its participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para.18(a), para. 4(f) to be updated by para. 21 (a))

Provide examples of information

QUIZ



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THANK YOU



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Climate Change Secretariat



ARTICLE 6: EXERCISE

MUSCAT, OMAN

17 DECEMBER 2025



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Climate Change Secretariat



NDC Accounting Exercise



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NDC Accounting - Example

Example 1:

- Party A sells ITMOs
- Party A has a single year target
 - It can use the (a) (ii) averaging approach or
 - It can use the (a) (i) trajectory approach



Methods of Corresponding Adjustments (CAs)



NDC target type	For Single-year NDC (2 Methods)		For multi-year NDCs
Methods	Trajectory or Budget	Average	Trajectory or Budget
	<p><u>Providing an indicative multiyear emissions trajectory/ trajectories or carbon budget</u> that is consistent with NDC implementation.</p>	<p><u>Calculating the average annual amount of ITMOs first transferred/used</u> over the NDC period (<u>cumulative ITMOs divided by the number of elapsed years in the NDC implementation period</u>)</p>	<p><u>Calculating a multi-year emissions trajectory, trajectories, or budget</u> for its NDC implementation period that is consistent with the NDC</p>
CA Timing	<p>Annually apply CAs for the total amount of <u>ITMOs first transferred/used each year.</u></p>	<p>Apply indicative CAs equal to this average amount for each year and apply CAs equal to this average amount in the NDC year</p>	<p>Annually apply CAs for the total amount of <u>ITMOs first transferred/used</u> each year and cumulatively at the end of the NDC implementation period</p>

NDC Accounting - Example

Exercise 1: Averaging approach

Country A sells ITMOs: does it achieve its target to emit only **2600 ktCO₂e** in its target year (2025) ?

A	Year	2021	2022	2023	2024	2025
B	Year (n)	1	2	3	4	5
C	Net emissions (ktCO ₂ e)	2800	2700	2600	2500	2400
D	ITMOs transfers (ktCO ₂ e) – vintage year	400	300	300	200	200
E	Cumulated ITMOs transfers					
F	CA to be made (ktCO ₂ e)					
G	Adjusted emissions balance					

?



NDC Accounting - Example

Exercise 1: Averaging approach

Calculating the average annual amount of ITMOs first transferred and used over the NDC implementation period (F), by taking the cumulative amount of ITMOs (E) and dividing by the number of elapsed years in the NDC implementation period (B) and annually applying indicative corresponding adjustments equal to this average amount for each year in the NDC implementation period and applying corresponding adjustments equal to this average amount in the NDC year

A	Year	2021	2022	2023	2024	2025
B	Year (n)	1	2	3	4	5
C	Net emissions (ktCO ₂ e)	2800	2700	2600	2500	2400
D	ITMOs transfers (ktCO ₂ e)	400	300	300	200	200
E	Cumulated ITMOs transfers	400	700	1000	1200	1400
F	CA to be made (ktCO ₂ e)					
G	Adjusted emissions balance					?



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$$F = \frac{E}{B} = \frac{\text{Cumulative amount of ITMOs up to year (n)}}{\text{Number of elapsed years (n)}}$$

NDC Accounting - Example

Example 2:

- Party B sells ITMOs
- Party B has multi-year target
 - It can use the (b) trajectory approach



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Methods of Corresponding Adjustments (CAs)



NDC target type	For Single-year NDC (2 Methods)		For multi-year NDCs
Methods	Trajectory or Budget	Average	Trajectory or Budget
	<p>Providing an indicative multiyear emissions trajectory/ trajectories or carbon budget that is consistent with NDC implementation.</p>	<p>Calculating the average annual amount of ITMOs first transferred/used over the NDC period (cumulative ITMOs divided by the number of elapsed years in the NDC implementation period)</p>	<p>Calculating a multi-year emissions trajectory, trajectories, or budget for its NDC implementation period that is consistent with the NDC</p>
CA Timing	<p>Annually apply CAs for the total amount of ITMOs first transferred/used each year.</p>	<p>Apply indicative CAs equal to this average amount for each year and apply CAs equal to this average amount in the NDC year</p>	<p>Annually apply CAs for the total amount of ITMOs first transferred/used each year and cumulatively at the end of the NDC implementation period</p>

NDC Accounting - Example

Exercise 2: Trajectory approach

Year	BL	2021	2022	2023	2024	2025	cumulated
Year (n)		1	2	3	4	5	
Trajectory	3200	3200	3050	2900	2750	2600	<input type="text"/>
ITMOs transfers (ktCO ₂ e)		400	300	300	200	200	
Net emissions (ktCO ₂ e)							
Adjusted emissions balance	3200	<input type="text"/>					

Is the NDC achieved for each year? and in aggregate?



Agreed Electronic Format Exercise



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AEF- How to fill it?

All the relevant information can be found in the Article 6.2 manual

Centralized Accounting and Reporting Platform (CARP).

Interim platform overview

This interim platform supports and facilitates the submission of reports and the publication of non-confidential information according to decision 2/CMA.3, annex, chapter IV (Reporting).

Submitting reports

National focal points of participating Parties are required to submit reports through the [UNFCCC submission portal](#).

- Reports must be submitted in PDF format. A Word version is highly recommended to ease processing.
- Templates for the initial report, regular information report, and the draft version of the agreed electronic format contained in 6/CMA.4, annex VII are available [here](#).

Need assistance ?

- For frequently asked questions, visit the [FAQ](#) section.
- For additional support, contact us at CARP-support@unfccc.int
- For assistance with issues, including access rights related to the submission portal, please contact submission-info@unfccc.int

Additional documents

- [Article 6.2 – Reference manual for the accounting, reporting and review of cooperative approaches version 3 \(30 April 2025\)](#)
- [Functional requirements for the centralized accounting and reporting platform and the Article 6 database](#)
- [Functional requirements and associated cost estimates for the international registry](#)
- [Article 6 Code of Practice](#)

[Submission portal](#)

[Templates](#)

[Reports](#)

[Article 6 Technical Expert Review](#)

[Cooperative approaches](#)

[Authorizations](#)

[Communication Standards](#)

<https://unfccc.int/process-and-meetings/the-paris-agreement/cooperative-implementation/carp>



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AEF- How to fill it?

All the relevant information can be found in the Article 6.2 manual

Centralized Accounting and Reporting Platform (CARP).

Interim platform overview

This interim platform supports and facilitates the submission of reports and the publication of non-confidential information according to decision 2/CMA.3, annex, chapter IV (Reporting).

Submitting reports

National focal points of participating Parties are required to submit reports through the [UNFCCC submission portal](#).

- Reports must be submitted in PDF format. A Word version is highly recommended to ease processing.
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Additional documents

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[Communication Standards](#)



<https://unfccc.int/process-and-meetings/the-paris-agreement/cooperative-implementation/carp>



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AEF- How to fill it?

For each AEF table there is information on how to fill it in the manual.

5.2.2. Table 2: Authorizations

Table 2 reports annual information on authorizations of ITMOs for use towards the achievement of NDCs and authorizations of ITMOs for use towards other international mitigation purposes. The authorization must be submitted to the CARP's public authorization repository, in accordance with paragraph 10 of decision 4/CMA.6. This table is used to report information on authorization, including general authorizations and specific mitigation outcome authorizations. The following table presents the columns, footnotes, and clarification notes:

<i>Column</i>	<i>Footnote^d</i>	<i>Notes</i>
<i>Authorization</i>		
Authorization ID	Authorization ID as assigned by the reporting Party.	The authorization ID must match the one recorded in the CARP repository.
Date of authorization	Date on which the authorization was issued.	The date on which the authorization was granted. The value must be provided in the “dd/mm/yyyy” format.
Cooperative approach ID	Unique identifier of the cooperative approach as per common nomenclatures.	—
Version of the authorization	—	The version must match the one recorded in the CARP repository.
<i>Authorization details</i>		
Authorized quantity	This field is optional. It may be used to specify the maximum quantity of mitigation outcomes that are authorized for use towards an NDC and/or OIMP	The entry must include the type of authorization, followed by a colon and the quantity in ITMO units. Examples: <ul style="list-style-type: none"> • “NDC: 100. OIMP: 50” • “NDC and OIMP: 150”.
Metric	—	Specifies whether the metric is GHG or non-GHG.
Applicable GWP value(s)	If the mitigation outcome involves a non-CO₂ greenhouse gas(es) , the global warming potential (GWP) value(s) applied, consistent with the relevant CMA decisions (e.g., ‘100-year values from 5th assessment report by the IPCC’)	—



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AEF- How to fill it?

We also have summary tables

<i>Column</i>	<i>Requirement</i>	<i>Data type</i>	<i>Common nomenclature</i>
<i>Authorization</i>			
Authorization ID	Mandatory	Alphanumeric	No
Date of authorization	Mandatory	Pattern	No
Cooperative approach ID	Mandatory	Alphanumeric	Yes
Version of the authorization	Mandatory	Pattern	No
<i>Authorization details</i>			
Authorized quantity	Optional	Pattern	No
Metric	Mandatory	Selectable options	No
Applicable GWP value(s)	Conditional	Text	No
Applicable non-GHG metric	Conditional	Text	No
Sector(s)	Mandatory	Alphanumeric	Yes
Activity type(s)	Mandatory	Alphanumeric	Yes
Purposes for authorization	Mandatory	Selectable options	No
Authorized Party(ies) ID	Conditional	Alphanumeric	Yes
Authorized entity(ies) ID	Conditional	Alphanumeric	Yes
OIMP authorized by the Party	Conditional	Text	No
Authorized timeframe	Optional	Pattern	No
Authorization terms and conditions	Optional	Text	No
Authorization documentation	Automatic	Hyperlink	No



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AEF- How to fill it?

There is a box explaining each type

Box 9: The following table outlines the data requirements for table 1 (Submission) of the draft AEF. It consists of the following columns, each with specific possible values:

- **Requirement:** Specifies whether a field must be filled:
 - *Mandatory:* The field must be completed;
 - *Conditional:* Required under certain conditions (e.g. for OIMP authorization or transfers, if applicable);
 - *Optional:* Completion at the discretion of the reporting Party;
 - *Automatic:* Automatically populated by the CARP and updated when the AEF is accessed in the CARP;
- **Data type:** Defines the type of data required in the field:
 - *Text:* Free text;
 - *Alphanumeric:* A constrained value composed of letters and/or numbers, typically used for IDs or common nomenclature values;
 - *Numeric:* A numerical value, either an integer or a decimal number;
 - *Pattern:* A predefined format that must be followed. For example, a specific date format (dd/mm/yyyy);
 - *Selectable options:* A choice from a predefined list;
 - *Hyperlink:* A link to a specific CARP report or related information;
- **Common Nomenclature:** Indicates whether the field must follow standardized nomenclature.



AEF- How to fill it?

There is a list of common nomenclatures in the CARP

[Process and meetings](#) > [The Paris Agreement](#) > [Article 6](#) > [Article 6.2](#) > CARP

Common nomenclatures.

This section contains an initial list of the common nomenclatures of values for specific information attributes required for the reporting of annual information in accordance with decision 2/CMA.3, annex, chapter IV (Reporting) pursuant decision 6/CMA.4, annex I, paragraph 28, and the initial procedures for Parties participating in Article 6.2 mechanism to propose, review, and monitor modifications to the common nomenclature related to Article 6.2 mechanism pursuant to decision 6/CMA.4, annex I, Chapter II.B.

Documents

[The initial procedure for modification or addition for common nomenclature](#)

[The initial list of common nomenclatures](#)

V. Sector

1. Information

Description	Identification of sectors from which ITMOs are generated
AEF fields	Sector(s)

2. Elements

Value	Description
Energy generation	Wind farms, offshore wind power, solar farms, hydroelectric plants, geothermal heating and cooling solutions or biomass energy, etc.
Forestry and land use	Mangrove restoration, seagrass plantation, urban forestry and green spaces development, peatland restoration and conservation, soil carbon enhancement, land-use planning for reduced urban sprawl.



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AEF- Example

Example 1:

- Party A authorize 100 ITMOs to be used only for NDCs



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AEF- Example

Example 1:

- Party A authorize 100 ITMOs to be used only for NDCs
- Minimum required data:

Authorization ID	Date of authorization	Cooperative approach ID	Version of the authorization
AA-2025-001	1/1/2025	CA0001	1
Authorized quantity	Metric	Applicable GWP value(s)	Sector(s)
100	GHG	100-year values from 5 th assessment report by the IPCC	Energy generation
Activity type(s)	Purposes for authorization		
Solar	NDC		



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AEF- Example

Example 1:

- Party A authorize 100 ITMOs to be used only for NDCs
- Minimum required data:

Authorization ID	Date of authorization	Cooperative approach ID	Version of the authorization
AA-2025-001	1/1/2025	CA0001	1
Authorized quantity	Metric	Applicable GWP value(s)	Sector(s)
100	GHG	100-year values from 5 th assessment report by the IPCC	Energy generation
Activity type(s)	Purposes for authorization		
Solar	NDC		



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Do it yourself (~15 minutes).

You need:

- **The AEF template**
- **The Article 6.2 manual**
- **The list of common nomenclatures**

AEF- Example

Example 1:

- Party A authorize 100 ITMOs to be used only for NDCs

Table 2: Authorizations

<i>Authorization</i>										
<i>Authorization ID</i>	<i>Date of authorization</i>	<i>Cooperative approach ID</i>	<i>Version of the authorization</i>	<i>Authorized quantity</i>	<i>Metric</i>	<i>Applicable GWP value(s)</i>	<i>Applicable non-GHG metric</i>	<i>Sector(s)</i>	<i>Activity type(s)</i>	<i>Purposes for authorization</i>
AA-2025-001	01/01/2025	CA0001	1	100	GHG	100-year values from 5th assessment report by the IPCC	NA	Energy	Solar	NDC



AEF- Example

Example 1:

- Party A authorize 100 ITMOs to be used only for NDCs

Table 2: Authorizations

<i>Authorization</i>										
<i>Authorization ID</i>	<i>Date of authorization</i>	<i>Cooperative approach ID</i>	<i>Version of the authorization</i>	<i>Authorized quantity</i>	<i>Metric</i>	<i>Applicable GWP value(s)</i>	<i>Applicable non-GHG metric</i>	<i>Sector(s)</i>	<i>Activity type(s)</i>	<i>Purposes for authorization</i>
AA-2025-001	01/01/2025	CA0001	1	100	GHG	100-year values from 5th assessment report by the IPCC	NA	Energy	Solar	NDC

<i>Authorization details</i>							
<i>Authorized Party(ies) ID</i>	<i>Authorized entity(ies) ID</i>	<i>UNFCCC authorized by the Party</i>	<i>Authorized timeframe</i>	<i>Authorization terms and conditions</i>	<i>Authorization documentation</i>	<i>First transfer definition for OIMP</i>	<i>Additional explanatory information</i>
NA	NA	NA	NA	NA	Link to CARP	NA	NA



AEF- Example

Example 2:

- Party B (ID BB) uses 100 ITMOs from Party A (ID AA) towards the achievement of its NDC for the year 2023.



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AEF- Example

Example 2:

- Party B (ID BB) uses 100 ITMOs from Party A (ID AA) towards the achievement of its NDC for the year 2023. Minimum required data:

Authorization ID	Action date	Cooperative approach ID	Vintage
AA-2025-001	30/11/2025	CA0001	2025
Authorized quantity	Metric	Applicable GWP value(s)	Party ITMO registry ID
100	GHG	100-year values from 5 th assessment report by the IPCC	BB001
First ITMO ID	Last ITMO ID	Mitigation type	
CA0001-AA-AA001-1- 2025	CA0001-AA-AA001-100- 2025	Emission reduction	



AEF- Example

Example 2:

- Party B (ID BB) uses 100 ITMOs from Party A (ID AA) towards the achievement of its NDC for the year 2023. Minimum required data:

Authorization ID AA-2025-001	Action date 30/11/2025	Cooperative approach ID CA0001	Vintage 2025
Authorized quantity 100	Metric GHG	Applicable GWP value(s) 100-year values from 5 th assessment report by the IPCC	Party ITMO registry ID BB001
First ITMO ID CA0001-AA-AA001-1- 2025	Last ITMO ID CA0001-AA-AA001-100- 2025	Mitigation type Emission reduction	



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Do it yourself (~15 minutes).

You need:

- **The AEF template**
- **The Article 6.2 manual**
- **The list of common nomenclatures**

AEF- Example

- Party B (ID BB) uses 100 ITMOs from Party A (ID AA) towards the achievement of its NDC for the year 2023.

Table 3: Actions

<i>Action type and date</i>			<i>ITMO</i>					
			<i>Unique identifiers</i>					
<i>Action date</i>	<i>Action type</i>	<i>Action subtype</i>	<i>Cooperative approach ID</i>	<i>Authorization ID</i>	<i>First transferring participating Party ID</i>	<i>Party ITMO registry ID</i>	<i>ITMO unique identifier</i>	
							<i>First ID</i>	<i>Last ID</i>
30/11/2025	Use	NA	CA0001	AA-2025-001	AA	BB001	CA0001-AA-AA001-1-2025	CA0001-AA-AA001-100-2025



AEF- Example

- Party B (ID BB) uses 100 ITMOs from Party A (ID AA) towards the achievement of its NDC for the year 2023.

<i>Underlying units</i>			<i>Metric and quantity</i>				<i>ITMO details</i>		
<i>Underlying unit unique identifier</i>			<i>Metric</i>	<i>Applicable GWP value(s)</i>	<i>Applicable non-GHG metric</i>	<i>Quantity (t CO₂ eq)</i>	<i>Quantity (in non-GHG metric)</i>	<i>Mitigation type</i>	<i>Vintage</i>
<i>Underlying unit registry ID</i>	<i>First unit ID</i>	<i>Last unit ID</i>							
NA			GHG	100-year values from 5th assessment report by the IPCC	NA	100	NA	Emission reductions	2025



AEF- Example

- Party B (ID BB) uses 100 ITMOs from Party A (ID AA) towards the achievement of its NDC for the year 2023.

<i>Action</i>							
<i>Action details</i>							
<i>Transfer / Acquisition</i>			<i>Use or cancellation</i>				
<i>Transferring participating Party ID</i>	<i>Acquiring participating Party ID</i>	<i>Purpose for which the ITMO has been used towards or cancelled for OIMP</i>	<i>Using/cancelling participating Party ID</i>	<i>Using/cancelling authorized entity ID</i>	<i>Calendar year for which the ITMOs are used towards the Party's NDC</i>	<i>Result of the consistency checks</i>	<i>Additional explanatory information</i>
NA	NA	NA	BB	NA	2023	NA	NA



Thank you!



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