Regional webinar on "Connecting the Dots: Article 6 Reporting and the Enhanced Transparency Framework

# Reporting under Article 6 of the Paris Agreement

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## Role of Article 6 of the Paris Agreement



### 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).

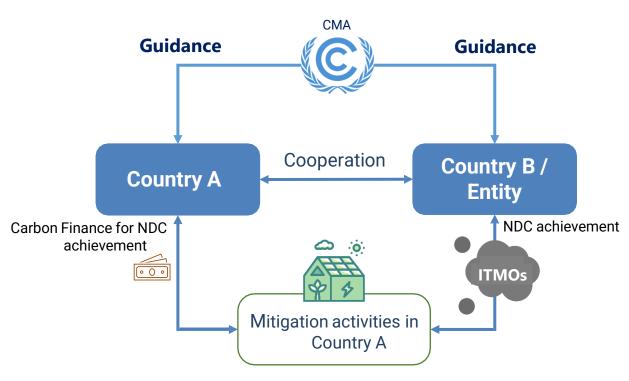
### Article 6.8

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.

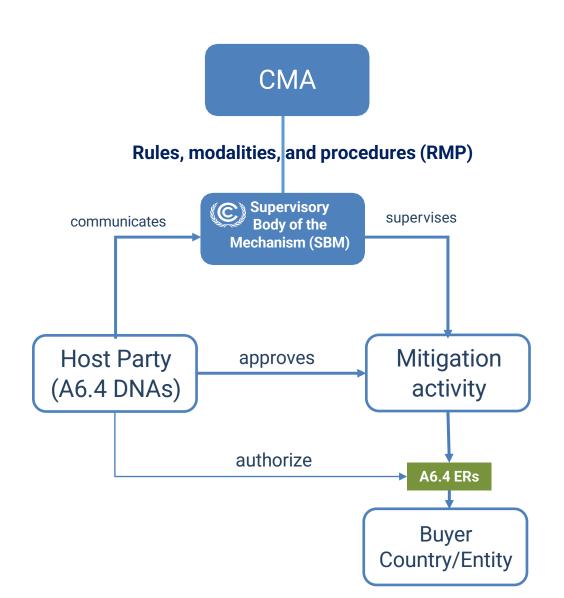
Countries/parties to the Paris Agreement (referred to as "participating parties") may engage on a voluntary basis in cooperative approaches that involve the use of "internationally transferred mitigation outcomes" (ITMOs) towards NDCs and other international mitigation purposes.

- 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. They 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 (<u>Click here</u>)

### **Article 6.4 Mechanism**



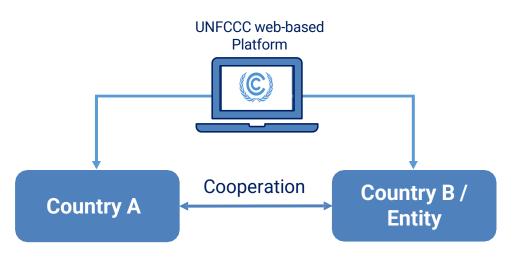


The Paris Agreement Crediting Mechanism (PACM) established under Article 6.4 is a centralized UN crediting mechanism that enables the creation of Article 6.4 emission reductions (A6.4ERs) that can be used by countries to meet their NDCs (subject to authorization status) and other purposes.

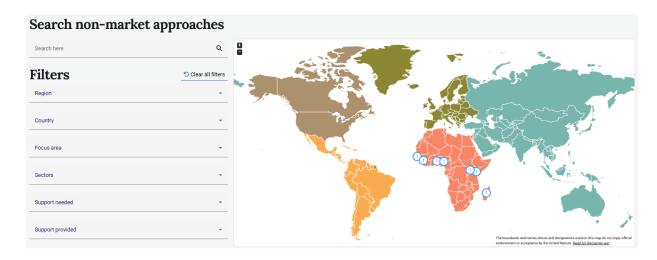
- Article 6.4 Supervisory Body supervises the mechanism, including establishing the requirements and processes necessary to operate the mechanism.
- The host country (the country in which the activity is located) has important roles in the implementation of the mechanism including by providing an approval of the mitigation activity and an authorization in the context of Article 6.2 (if decided so).
- Rules, modalities and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (<u>Click here</u>)
- Article 6.4 Supervisory Body (<u>Click here</u>)

## **Article 6.8 Framework**





Source: Self-Elaboration based on information from the A6IP Capacity Building Tools, June 2024.



Source: Image extracted from NMA Platform, UNFCCC Secretariat

Article 6.8 considers how Parties can support climate action without involving the transaction of carbon or quid pro quo operations.

The framework for non-market Approaches (NMA) facilitates the use and coordination of NMAs and enhances, linkages/creates synergies between, inter alia, mitigation, adaptation, finance, technology development and transfer, and capacity-building. The framework is implemented through the work programme adopted at COP26.

The NMAs work programme includes activities such as (non-exhaustive):

- Workshops to identify and share information, best practices, lessons learned and case studies on NMAs
- UNFCCC web-based platform for recording and exchanging information on NMAs

NMA Platform Click here

## 9-year journey for the full operationalization











2015

**Adoption of the Paris Agreement** 

A6.2 Cooperative approaches

A6.4 The mechanism

A6.8 Non-market approaches



### **Adopt the Guidance:**

ITMOs, Participation requirements, CA methods, Reporting, Review, Infra for recording and tracking ITMOs

### Adopt the RMP:

Supervisory Body, Host Party requirements, Activity cycle, Registry, SOP & OMGE, CDM transition

### **Adopt the Work Programme:**

Principles, Non-market approaches, Governance, Modalities, Activities, Reporting

## Adoption of further rules

2022

### Further guidance on:

Infra for recording and tracking ITMOs, Review guidelines and rules and training programme for review team, Outline for reports incl. draft version of agreed electronic format

### Further guidance on:

Procedure for transition of CDM activities and CERs, Reporting by Host Parties, Operation of the registry, Processes for SOP & OMGE, Rules of procedure of SB

### Further decisions on:

Schedule for implementing activities, Non-market platform, Additional focus areas for the activities

### 2024

## Completion of further guidance

### Further guidance on:

Authorization, First transfer, Reporting format and supplementary elements, Inconsistencies of reported information and their consequences, Function of registries

### Further guidance on:

Standards for methodologies and removals, SD tools, Appeals and grievance process, Procedures for SB's decision making, Interoperability of the registry, authorization

### Completion of Work Programme Phase 1:

Assessment of phase 1, recommendations, NMA platform and capacity building for phase 2

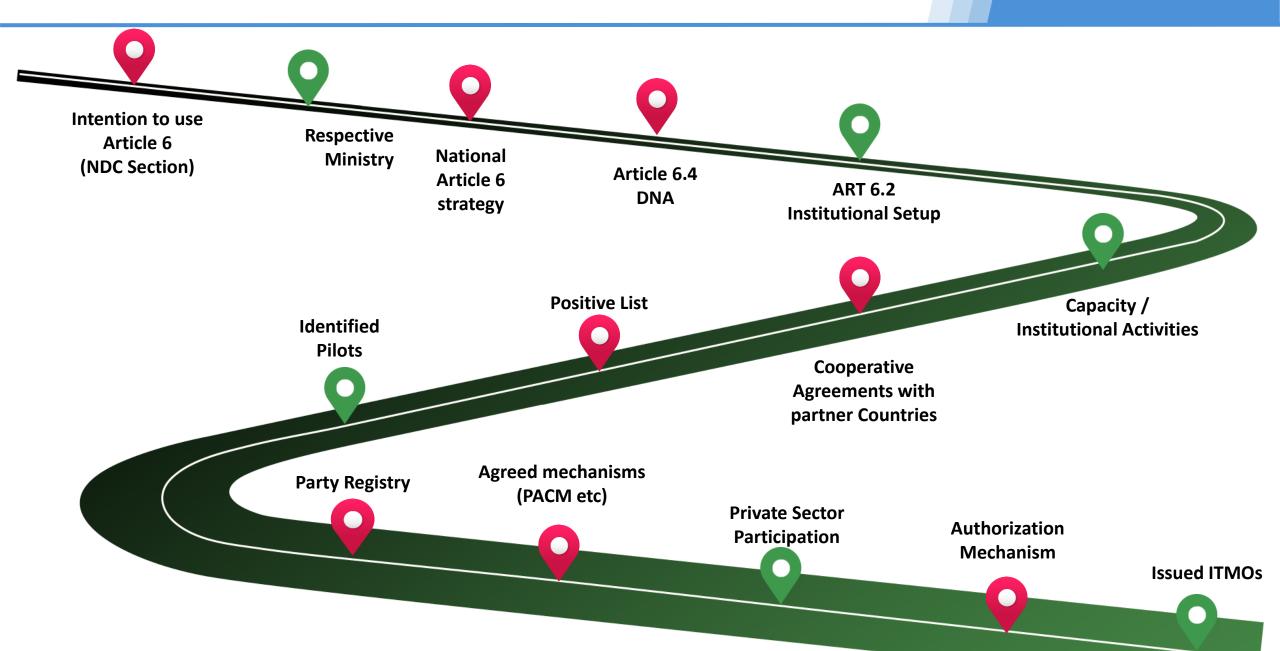
## **Article 6.2 Participation Requirements**



- ✓ 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?



### **ITMOs**

Internationally transferred mitigation outcomes

Mitigation outcomes

Real, verified, additional

Emissions reductions and removals (incl. mitigation co-benefits)

Measured in tCO<sub>2</sub>eq or in other non-GHG metrics

Represented mitigation from 2021 onward

Authorization and First transfer

Use towards an **NDC** 

or/and

Use for "Other international mitigation purposes" (OIMPs)

- Use for international mitigation purpose other than NDC
- Use for other purposes as determined by the first transferring participating party

### **Implications**

Reporting and review

Tracking

Accounting

Commitment of the country to apply corresponding adjustments to avoid double counting of ITMOs authorized and "first transferred"

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

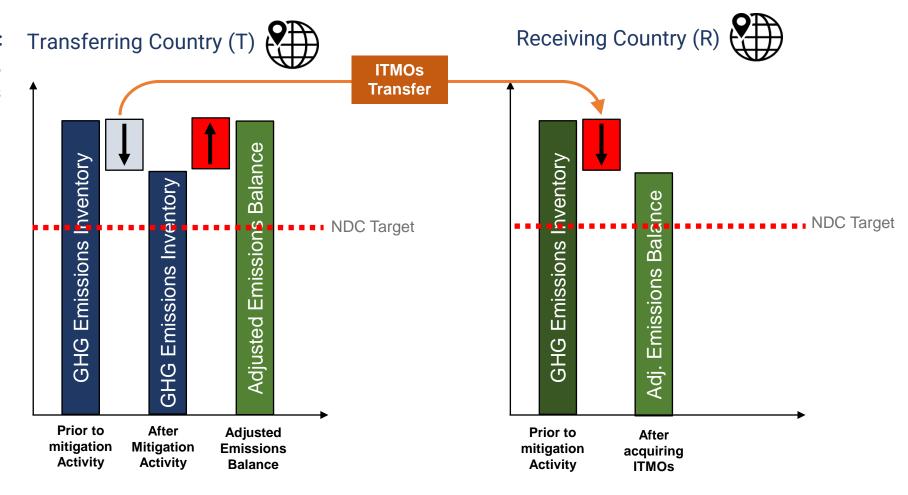
## **Concepts of Corresponding Adjustments (CAs)**



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.

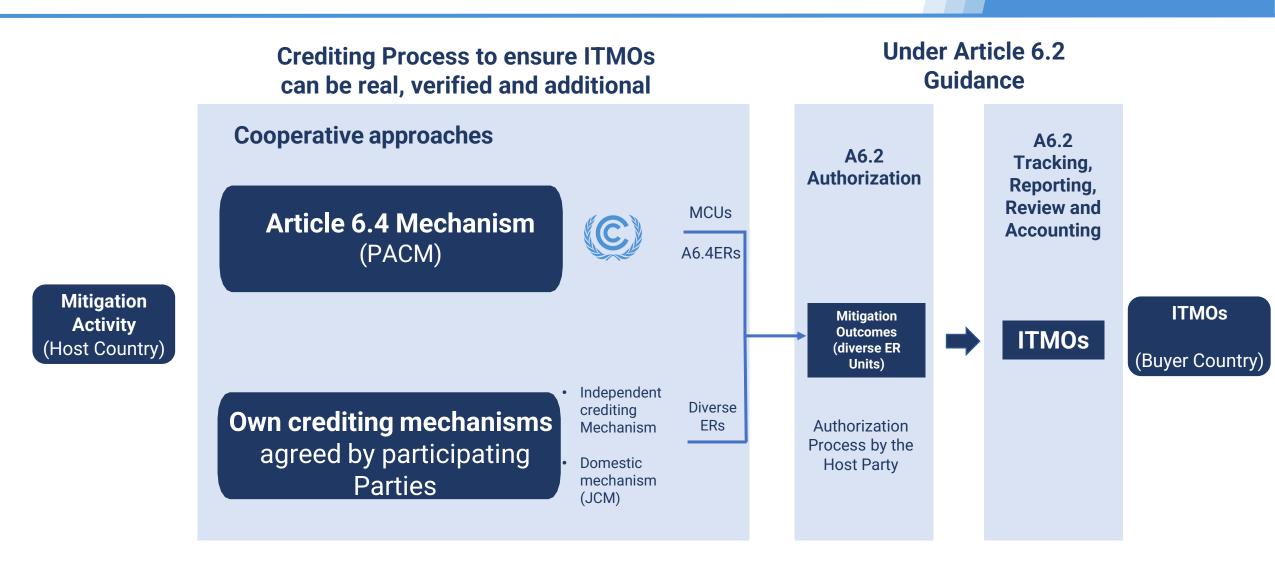
### For ITMOs measured in tCO<sub>2</sub>eq:

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



## Different paths to generate ITMOs





# REPORTING UNDER ARTICLE 6.2



## **Reporting under Article 6.2**



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 <u>3 types of reporting</u> with deadlines, frequency, forms, and elements.

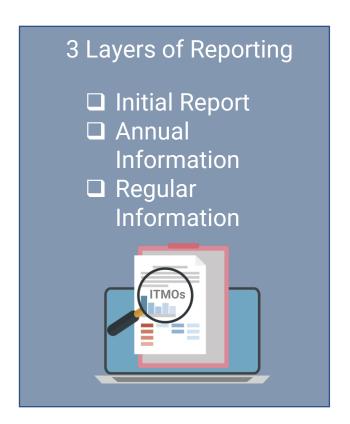
Decision 6/CMA.4

(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)

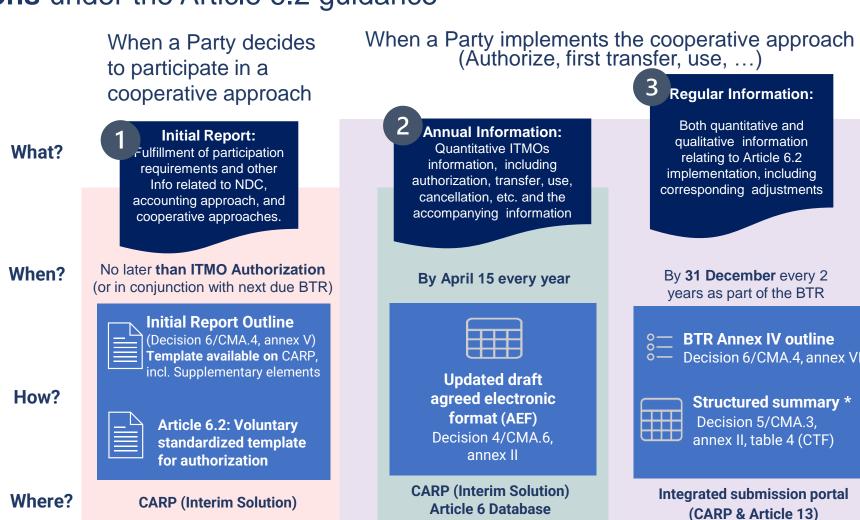
Adopted the updated draft AEF, supplementary elements for initial reports, further guidance on consistency checks and Article 6 technical expert reviews.



## **Article 6.2 Reporting requirements**



Participating Parties in Article 6.2 are required to **fulfill the three main reporting obligations** under the Article 6.2 guidance



# Initial Report: When a Party decides to participate in a cooperative approach



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

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

When?

What?

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

How? Where?







## **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**.

Cooperative Approach 1 **Further** Cooperative **Approach** for Party A

**Further** 

Cooperative

**Approach** 

for Party A

Cooperative Approach 2

Cooperative Approach 3

Party A (Transferring)

**Initial Report** by Party A



Party B (Acquiring)

**Initial Report** by Party B



Party A (Transferring)

**Updated Initial Report** by Party A



Party C (Acquiring)

**Initial Report** by Party C



Party A (Transferring)

**Updated Initial Report** by Party A



Party D (Acquiring)

> **Initial Report** by Party D



## **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)123 (Version 02.0)

	[English only]
Party	Party name
NDC period	3505 - 3505
Report number for the NDC period*	1
Report type: Initial report Updated initial report	
Updated initial report number	1
Version <sup>b</sup>	1.0
Date	dd/mm/yyyy
Name(s) of cooperative approach(es) included in this report	Cooperative approach 1 Cooperative approach 2
(Include a line for each additional cooperative approach)	

Ascribe sequential number for updated initial reports. The number "1" is reserved for the initial report

Ascribe version number as follows: decimal increase for minor revisions (typos, 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).

Version 02.0 Page 1 of 9

#### A6.2-TMPL-RPTG-001

### 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 ENGURES 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, OUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOS (PARA-18(a), PARA. 4(b), TO BE UPDATED BY PARA. 21(a)) E. INFORMATION ON WHETHER THE MOST RECENT HATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH оножов 18/СМА.1 нак неем Рисково (Рана, 18(а), Рана, 4(н), то не ороалео ит Рана, 21(а)). F. IMPORNATION 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)) DESCRIPTION OF THE PARTY'S NDC, AS REFERRED TO IN DECISION 18/CMA. 1, ANNEX, PARAGRAPH 64, ere a participatino Party has not tet submitted a bernial transparency beport (para, 18(b), to be 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 1B/CMA.1. ANNEX, PARA, 64(8))

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### 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 13/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 classifications 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(9))
- III. INFORMATION ON ITMO METRICS, METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AND METHOD FOR QUANTIFICATION OF THE NDC (FARA, 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))
- Description of the method for applying corresponding adjustment 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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This template has been developed based on the outline adopted by decision 6/CMA.4. Para 36 of decision 6/CMA.4. further encourages participating Parties to prepare their initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) in accordance with the outlines contained in annexes V and VI respectively. as referred to in decision 2/CWA.3, annex, chapter IV.A (Initial report) and IV.C (Regular information); Supplementary elements of information have been added as per decision 4/CMA.6, annex 1

<sup>&</sup>lt;sup>2</sup> The list of the according and abbreviations used in this template are available in decision 6/CMA.4.

<sup>&</sup>lt;sup>3</sup> 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.

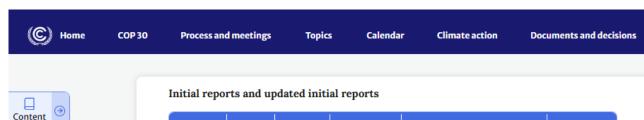
## Initial Report (16 submissions as of 16 October 2025)





Symbol: A6.2-TMPL-RPTG-001
Publication date: 15 Apr 2025
Document type: Forms
Author: UNFCCC
Topic: Mitigation actions and commitments

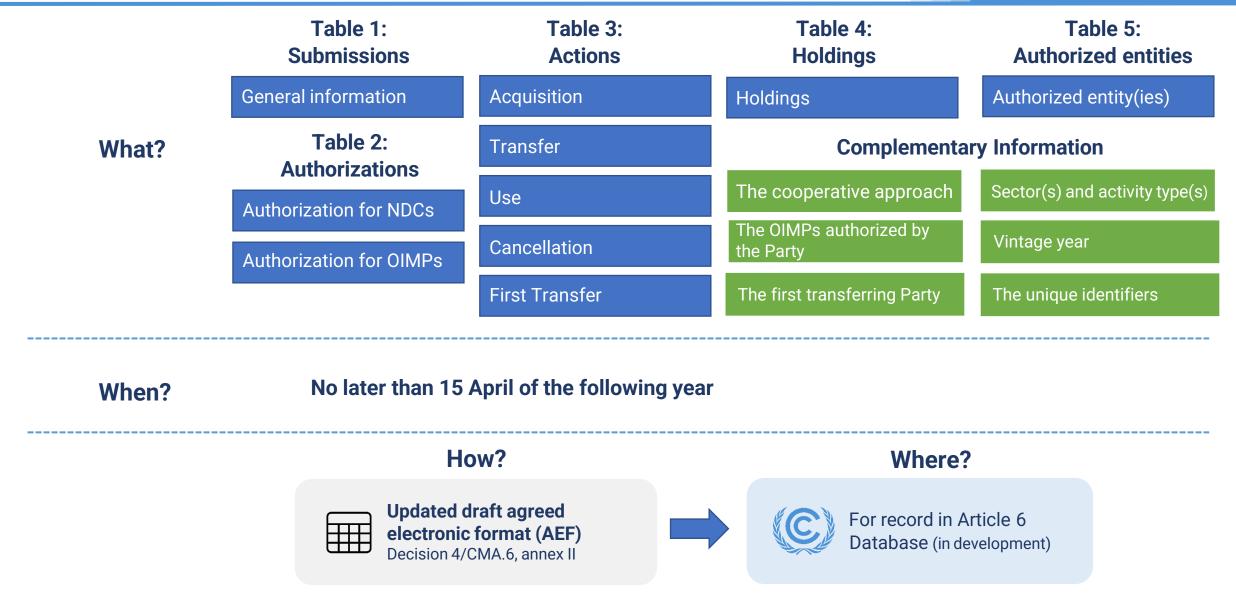




Party	NDC period	Original submission date	Reports	Article 6 Technical Expert Review Reports	Status of review
Japan	2021- 2030 2031- 2040	14 October 2025	Initial report Original initial report 14 October 2025		Review pending
Honduras	2021- 2030	26 September 2025	Initial report Original initial report   26 September 2025		Review pending
Tunisia	2021- 2030	18 September 2025	Initial report Original initial report 1 18 September 2025		Review pending
Palau	2020- 2025	16 September 2025	Initial report Original initial report ☑  16 September 2025		Review pending

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





## Updated draft agreed electronic format (AEF)



### **Table 1: Submission**

### **Table 1: Submission**

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

<sup>&</sup>lt;sup>a</sup> Reporting Party as per common nomenclatures.

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

<sup>&</sup>lt;sup>c</sup> 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.

<sup>&</sup>lt;sup>e</sup> 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.

## **Updated draft agreed electronic format (AEF)**



### **Table 2: Authorizations**

able 2: Authori										_
	Authoriza	ition				Authorization de	rtails			_
uthorization ID <sup>a</sup>	Date of authorization <sup>b</sup>	Cooperative approach ID <sup>c</sup>	Version of the authorization	Authorized qua	intity <sup>d</sup> Metric	Applicable GWP value(s) <sup>e</sup>	Applicable non- GHG metric <sup>f</sup>	Sector(s)g	Activity type(s) <sup>h</sup>	_
					GHG					
					Non-GHG					_
				Authorization of	details					_
Purposes for authorization	Authorize Party(ies) I			Authorized timeframe <sup>l</sup>	Authorization terms and conditions <sup>m</sup>	Authorization documentation <sup>n</sup>	First transfer de OIMF		Additional explanatory information <sup>p</sup>	_
NDC	•	•	•		•		Authoriz	ation		_
OIMP							Issuan	ice		
IMP							Use or cand	cellation		
OP			ization ID as assigned by the r which the authorization was i							
NDC and OIM	IP	<sup>c</sup> Unique	identifier of the cooperative a	pproach as per co	ommon nomenclatures.					
NDC and IMF	P		ld is optional. It may be used to itigation outcome involves a r							ecisions (e.g., '100-year valı
NDC and OP		5th assess	sment report by the IPCC').			. , ,	•••			
			non-GHG metric applied (e.g.) in which the mitigation outc				i snould be reported a	s Not applicat	ole (NA) if the III	MOs are in a GHG metric.
			tion of the mitigation activity			Douts (i.e.) Whom a sma	oifia Danta(iaa) ia amaa	ical thai	idantifian aftha	at Danta(iaa) is automad hans (
			nay authorize mitigation outco nomenclatures.	omes for use by a	iny Party or for a specific i	rarty(les). Where a spe	cific Party(les) is spec	tified, the uniq	ue identifier of tha	it Party(les) is entered here a
			identifier of the entities that ar	e authorized as p	er common nomenclature	s, if applicable.				

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

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

<sup>p</sup> This field is optional. The Party may use this field to provide any additional information.

<sup>m</sup> This field is optional. It may be completed to specify the terms and conditions under which the authorization is provided. <sup>n</sup> This field is populated by the CARP and includes a hyperlink to the relevant documentation for this authorization.

Report of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement on its sixtieth session. Addendum Draft version of the agreed electronic format referred to in decision 2/CMA.3, annex, chapter IV.B (annual information) | UNFCCC

which the mitigation outcomes may be used (e.g. from 2021 to 2030).

cases, this field is reported as 'Not applicable' (NA).

## **Regular Information**



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Participation in cooperative approach	Information on each cooperative approach	Annual information
Participation responsibilities	Contribute to mitigation/NDC	A list of information, such as
Updates to previously provided information	Environmental integrity	<ul> <li>Annual emissions and removals covered by NDC</li> </ul>
Information on authorizations	Measurement of mitigation outcomes	<ul><li>Annual quantity of ITMOs</li><li>Total quantitative CAs</li></ul>
Information on corresponding adjustments	Avoid negative impacts, Human rights	<ul> <li>An annual emissions balance</li> <li>Other information in 6/CMA.3, annex,</li> </ul>
Information on avoiding double use	Sustainable development	para. 23
	Safeguards and limits	
	Adaptation contribution / OMGE	

When?

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

# How? Where?









Submission portal

## Regular Information template (annex IV to BTR)



### A6.2-TMPL-RPTG-003 **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) [English only] Party name NDC period Versiona Ascribe version number as follows: decimal increase for minor revisions (typos, corrections) and digit increase 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), 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. 21(A), PARA. 4(D), UPDATE TO PARA. 18(A)) 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). <sup>2</sup> The list of the acronyms and abbreviations used in this template are available in decision 6/CMA.4 https://unfccc.int/documents/624474. 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. Version 01.0 Page 1 of 8

	N ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH
DECISION 18/C	MA.1 has been provided (para. 21(a), para. 4(e), update to para. 18(a))
>>	
AND LONG-TER	n on how the Party ensures participation contributes to the implementation of its NC m low-emission development strategy, if it has submitted one, and the long-term goal Agreement (para. 21(a), para. 4(f), update to para. 18(a))
>>	
DECISION 2/ TRANSPARE TRANSPARE	ES TO THE INFORMATION PROVIDED BY THE PARTY IN ITS INITIAL REPORT AS PEI MA.3, ANNEX, CHAPTER IV.A (INITIAL REPORT), AND ANY PREVIOUS BIENNIAL NCY REPORTS FOR ANY INFORMATION THAT IS NOT INCLUDED IN THE BIENNIAL NCY REPORT PURSUANT TO DECISION 18/CMA.1, ANNEX, PARAGRAPH 64 , UPDATE TO PARA. 18(B))
>>	See Seeper Meeting (Common file 2006) was
USE OF ITM	NATION ON AUTHORIZATIONS AND INFORMATION ON ITS AUTHORIZATION(S) OF DIS TOWARDS ACHIEVEMENT OF NDCS AND AUTHORIZATION FOR USE FOR OTHER NAL MITIGATION PURPOSES, INCLUDING ANY CHANGES TO EARLIER TIONS, PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA: 21(DI)
>>	
REPORTING ADJUSTMEN PARAGRAPI IMPLEMENT CORRESPON	IATION ON HOW CORRESPONDING ADJUSTMENTS UNDERTAKEN IN THE LATEST PERIOD, PURSUANT TO DECISION 2 (CMA.3. ANNEX, CHAPTER III (CORRESPONDIN TS) ENSURE THAT DOUBLE COUNTING IS AVOIDED IN ACCORDANCE WITH I 36 OP DECISION I (CP.21 AND ARE REPRESENTATIVE OF PROGRESS TOWARDS 'ITON AND ACHIEVEMENT OF THE PARTY'S NDC, AND HOW THOSE IDING ADJUSTMENTS ENSURE THAT PARTICIPATION IN COOPERATIVE IS DOES NOT LEAD TO A NET INCREASE IN EMISSIONS ACROSS PARTICIPATING
	THIN AND BETWEEN NDC IMPLEMENTATION PERIODS (PARA. 21(D))
>>	

TOWARDS ACHIEVEMENT OF ITS I THAT HAVE BEEN USED FOR OTH	PARTY HAS ENSURED THAT ITMOS THAT HAVE BEEN USED NDC OR MITIGATION OUTCOME(S) AUTHORIZED FOR USE AND ER INTERNATIONAL MITIGATION PURPOSES WILL NOT BE ER CANCELLED OR OTHERWISE USED (PARA. 21(E))
>>	
	OPERATIVE APPROACH (PARA, 22(A-K))  E REPEATED FOR EACH COOPERATIVE APPROACH.
A. DESCRIPTION OF HOW THE COOPERA IMPLEMENTATION OF THE NDC (PARA. 2	TIVE APPROACH CONTRIBUTES TO THE MITIGATION OF GHGS AND THE (2(A))
	tive approach ensures environmental integrity (para. 22(s),
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 flushess as usual emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential lexikage) (para. 22(b)(i)), update to para. 18(b)(iii))	»>
Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when	>>

## Regular Information template (structured summary)

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



•			
		Implementation period of the NDC covering	Progress made towards the NDC, as
	Reference point(s),	information for previous reporting years, as	determined by comparing the most
	level(s), baseline(s),	applicable, and the most recent year, including	recent information for each selected
	base year(s) or	the end year or end of period	indicator, including for the end year
	-1	and the second second second	

base year(s) or starting point(s), as appropriate

Unit, as (paras. 67 and applicable (77(a)(i) of the MPGs)

applicable (77(a)(i) of the MPGs)

Vear 1 Year 2 ... ... End year level\*

phase year(s) or the end year or end of period (paras. 69–70 of the MPGs)

Target year or year(s) or starting point(s)

point(s), level(s), baseline(s), base year(s) or starting point(s)

(paras. 69–70 of the MPGs)

Indicator(s) selected to track progress of the NDC or portion of NDC under Article 4 of the Paris Agreement (paras. 65 and 77(a) of the MPGs):

{Indicator}

{Parties can add rows for each additional indicator and supporting information for each indicator, e.g. baseline values, baseline for the portion of NDC, target values, mitigation effects of policies and measures, etc.}

Where applicable, total GHG emissions and removals consistent with the coverage of the NDC (para. 77(b) of the MPGs)

Contribution from the LULUCF sector for each year of the target

Contribution from the LULUCF sector for each year of the target period or target year, if not included in the inventory time series of total net GHG emissions and removals, as applicable (para. 77(c) of the MPGs)

Each Party that participates in cooperative approaches that involve the use of ITMOs towards an NDC under Article 4 of the Paris Agreement, or authorizes the use of mitigation outcomes for international mitigation purposes other than achievement of the NDC, shall provide (para. 77(d) of the MPGs):

If applicable, an indicative multi-year emissions trajectory, trajectories or budget for its NDC implementation period (para. 7(a)(i), annex to decision 2/CMA.3)

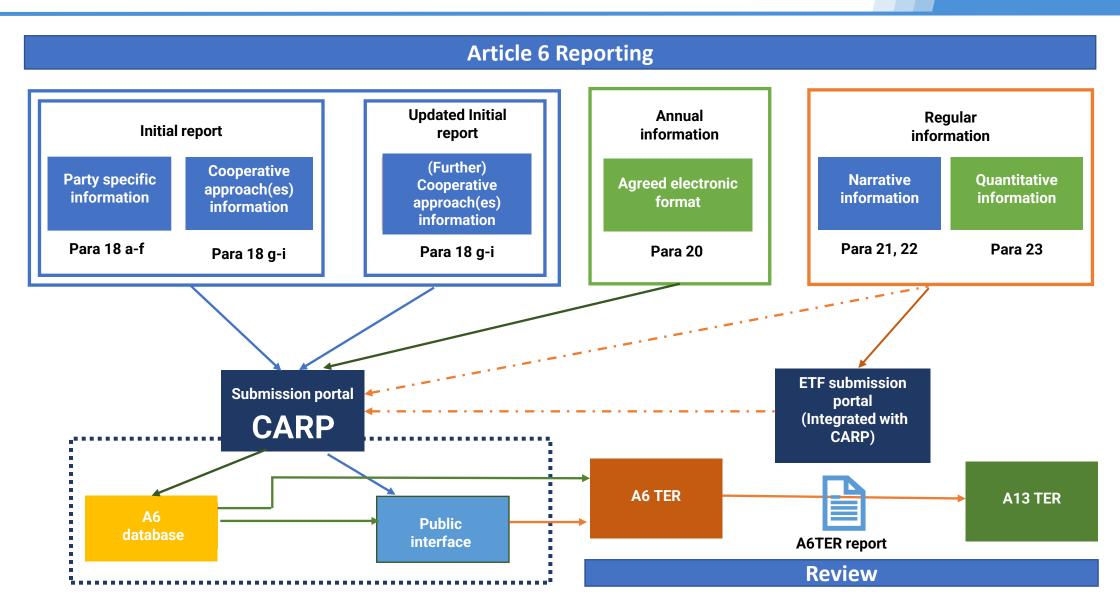
If applicable, multi-year emissions trajectory, trajectories or budget for its NDC implementation period that is consistent with the NDC (para. 7(b), annex to decision 2/CMA.3)

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

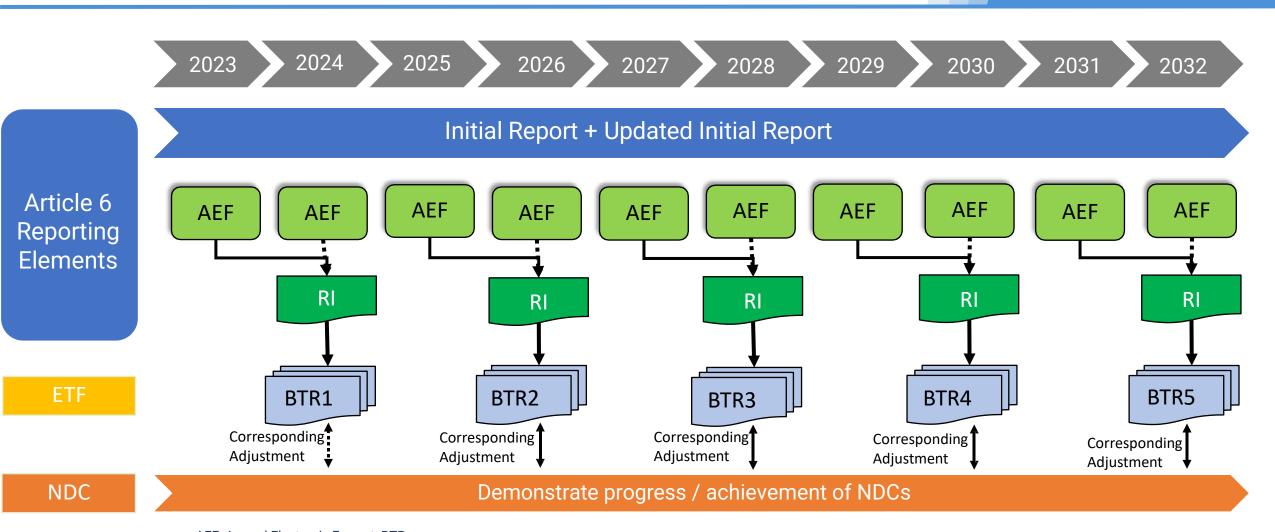






## **A6.2 Reporting Cycle**





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

# **REVIEW**





## **Consistency check and Review under Article 6.2**



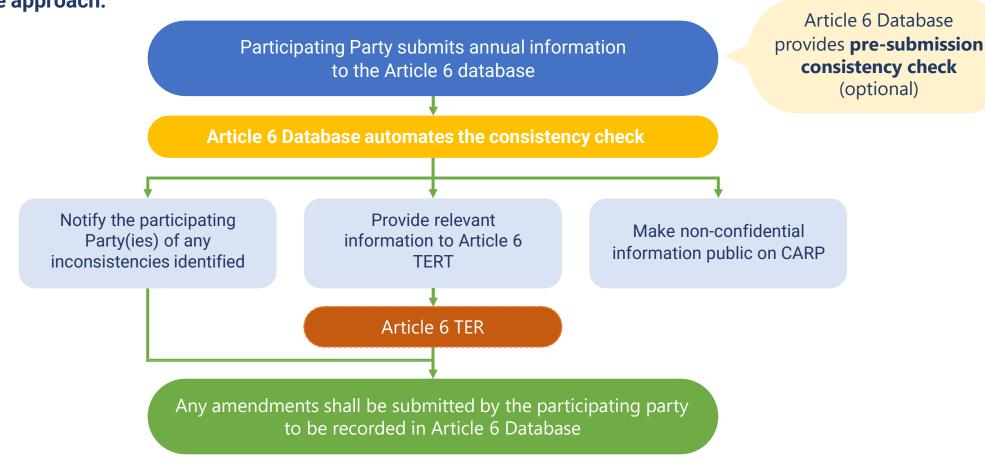
Article 6 reports will undergo a consistency check (by the secretariat) and/or a review (by Article 6 technical expert review team (A6TERT)) depending on the type of reports.

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

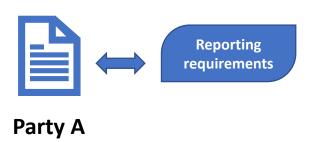




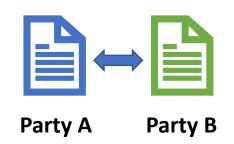
Completeness, Transparency and Consistency with Article 6.2 guidance and relevant decisions.

Consistency across different A6 Reporting Requirements (i.e. IR, UIR, AI, RI)

Consistency across all Parties Participating in the same cooperative approach.







- 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.

## **A6TER reports**



### 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/IRTERR.1/2024/GUY FCCC/A6/IRTERR.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/IRTERR.1/2024/THA FCCC/A6/IRTERR.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/IRTERR.1/2024/VUT FCCC/A6/IRTERR.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/IRTERR.1/2024/GHA FCCC/A6/IRTERR.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/IRTERR.1/2024/CHE FCCC/A6/IRTERR.1/2024/CHE/Add.1	Review finalized and inconsistencies identified

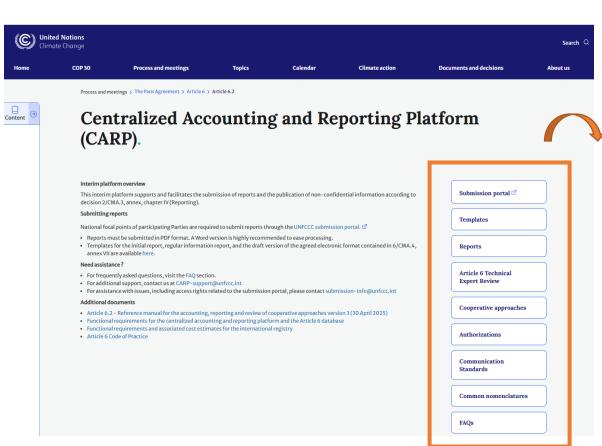




- A6TER report contains the results of the review of the consistency of the information submitted by the Party with the reporting requirements.
- technical expert review team relating to the areas it has identified for improvement of consistency with the reporting requirements as well as **any capacity-building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

## Useful links related to cooperative approaches





### Centralized Accounting and Reporting Platform (CARP) **Submission** Portal to submit reports portal Various templates for A6.2 reporting (Initial and updated reports, updated AEF, regular **Templates** information, voluntary form for authorization) Reports submitted by Parties (Initial reports, Annual information, Regular information) Reports and Article 6 TER reports cooperative approaches for which initial report has Cooperative been submitted approaches Party's statements and/or copies of authorization Authorizations