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Report on the technical expert review under Article 6, paragraph 2, of the Paris Agreement of the updated initial report referred to in chapter IV.A (Initial report) of the annex to decision 2/CMA.3 of Japan

Addendum

Summary

This addendum to the report on the technical expert review under Article 6, paragraph 2, of the Paris Agreement of the updated initial report referred to in chapter IV.A (Initial report) of the annex to decision 2/CMA.3 of Japan, conducted by an Article 6 technical expert review team in accordance with chapter V (Review) of the annex to decision 2/CMA.3, the guidelines for the Article 6 technical expert review, contained in annex II to decision 6/CMA.4, and chapter VII (Process for identifying, notifying and correcting inconsistencies) of decision 4/CMA.6, contains the results of the review of the consistency of the information submitted by the Party with the reporting requirements in paragraph 18 of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6. 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 Japan during the review week, which took place from 8 to 12 December 2025 in Bonn.

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Abbreviations and acronyms

CCS	carbon dioxide capture and storage
CCUS	carbon capture, utilization and storage
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO_2	carbon dioxide
GHG	greenhouse gas
ITMO	internationally transferred mitigation outcome
JCM	Joint Crediting Mechanism
LT-LEDS	long-term low-emission development strategy(ies)
NDC	nationally determined contribution
PDD	project design document
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
SDG	Sustainable Development Goal
SDIP	Sustainable Development Implementation Plan for a project under the Joint Crediting Mechanism
SDIR	Sustainable Development Implementation Report for a project under the Joint Crediting Mechanism
TERT	technical expert review team

I. Recommendations[1] relating to the areas for improvement identified during the technical expert review of the Party's updated initial report

1. Tables 1–28 present the recommendations of the Article[2] 6 TERT relating to the areas for improvement,[3] identified during the technical expert review under Article 6, paragraph 2, of the updated initial report[4] of Japan, of the consistency of the information submitted by the Party with the requirements in paragraph 18 of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6.[5]

2. The recommendations are to be implemented for the Party's next relevant submission of information as per chapter IV (Reporting) of the annex to decision 2/CMA.3, unless otherwise specified. Recommendations for future reporting assume the submission of relevant and up-to-date information at the time of that reporting.

3. The recommendations may also be considered by the Party in the context of reporting the information referred to in paragraph 18(g–i) of the annex to decision 2/CMA.3 for any further Article 6, paragraph 2, cooperative approaches in which it is a participating Party as per paragraph 19 of the annex to the same decision, as relevant.

Table 1

Recommendations relating to identified areas for improvement of the consistency of the general information included in Japan's updated initial report with the requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6

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))	Japan reported that the JCM Promotion and Utilization Council, which was established in 2020 by five of its ministries, is responsible for authorizing the use of ITMOs under the JCM. The Party included a link to a document, "Establishment of the JCM Promotion and Utilization Council", which explains the mission, composition and functions of the Council. In addition, Japan included as attachment 2 to the updated initial report the authorization of the JCM as a cooperative approach. The latter document indicates that authorizations of ITMOs and entities are provided at the time of project registration by the Joint Committee of the cooperative approach. The Joint Committee comprises representatives of the Government of Japan and the Government of the other Party participating in the cooperative approach. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to when the authorization of the cooperative approach is issued and how the Council and the Joint Committee coordinate their respective functions. During the review, Japan explained that authorization for a cooperative approach is issued at the time a bilateral agreement concerning the JCM is signed between Japan and the other Party participating in the cooperative approach, or as soon as possible thereafter. Japan also provided information on the composition of the Joint Committee and the JCM Promotion and Utilization Council and on their respective mandates. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.

[1] As referred to in decision 6/CMA.4, annex II, para. 5(a).

[2] "Article" in this report refers to an Article of the Paris Agreement.

[3] Referenced in document FCCC/A6/IRTERR.2/2025/JPN, tables 1–29.

[4] Referred to in decision 2/CMA.3, annex, chap. IV.A (Initial report).

[5] Such supplementary elements, as referred to in this report, are requested, but not required, to be incorporated in the (updated) initial report as per para. 18 of decision 4/CMA.6. The supplementary elements of information to be reported are written in italics in the tables in this report.

ID#	*Element of information to be reported*	*Description of area for improvement with recommendation*
		The Article 6 TERT also recommends that Japan include further information in its future reporting on how the Joint Committee for the cooperative approach and the JCM Promotion and Utilization Council coordinate their respective functions, including how the Joint Committee informs the Council when a project has been registered.
18.A/4.D	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 (decision 2/CMA.3, annex, para. 4(d))	Japan reported that it uses the JCM registry for Japan, the establishment of which was provided for in the Act on Promotion of Global Warming Countermeasures, for tracking the credits that are issued as ITMOs under the JCM. The Party noted that the registry was developed in line with the requirements set out in the document "Common specifications of the JCM registry" and that it functions in a manner consistent with the relevant decisions of the CMA. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to compliance of the JCM registry with the relevant decisions of the CMA. Regarding the "Common specifications of the JCM registry", the Party did not provide a link to the document containing the specifications, clarify whether all participating Party registries under the JCM registry follow the same specifications and explain how the specifications align with the requirements set out in chapter I.A of annex I to decision 6/CMA.4. It is, in particular, unclear whether the JCM registry assigns unique identifiers to JCM credits and records information and data on authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes and voluntary cancellation, as required by paragraphs 5 and 7 of annex I to decision 6/CMA.4. The Article 6 TERT has determined this inconsistency to be significant, considering that having arrangements in place for tracking ITMOs, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information, explaining that the common specifications document is available on the web page for each cooperative approach on the JCM website and that the content of this document is the same for all cooperative approaches described in the updated initial report. Japan clarified that section C of the common specifications document stipulates that the unique serial number for each JCM credit comprises the following elements: JCM (as programme identifier), host country identifier, issuing country identifier, year of emission reductions or removals, and unit (a number unique to the JCM credit for the country of issuance). Sections B–E indicate that the JCM registry has, inter alia, holding accounts, cancellation accounts and retirement accounts, in which credits are assigned unique identifiers. Information regarding the issuance, holding, transfer, acquisition, cancellation and retirement of credits is archived in the registry. Japan noted that the common specifications do not, however, require information related to authorization or vintage year of the ITMOs to be included in the unique identifier and that it recognizes that these two points are inconsistent with the requirements of chapter I.A of annex I to decision 6/CMA.4. The Party informed the Article 6 TERT that to address those inconsistencies, a new JCM registry is being developed, which is expected to be operational by the second quarter of 2026. Until then, a provisional registry for ITMOs will be in operation alongside the current JCM registry to record all actions, including authorization, concerning JCM credits that become ITMOs in a manner that satisfies the unique identifier requirements specified in paragraph 5 of annex I to decision 6/CMA.4. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan make the new JCM registry operational as soon as possible and include further information in its future

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		reporting on how the registry meets all the requirements specified in chapter I.A of annex I to decision 6/CMA.4.
18.A/4.F	The Party's participation in any cooperative approach contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (decision 2/CMA.3, annex, para. 4(f))	Japan reported that it aims to reduce its GHG emissions by 46 per cent in fiscal year 2030, by 60 per cent in fiscal year 2035 and by 73 per cent in fiscal year 2040 relative to the level in fiscal year 2013. These ambitious targets are aligned with the global goal to limit the global temperature increase to 1.5 °C above pre-industrial levels and they set the Party on a linear pathway towards achieving net zero emissions by 2050. Japan also noted that it submitted on 29 October 2021 an LT-LEDS in which the JCM is presented as contributing to international cooperation on climate change through its goal of driving global GHG emission reductions and removals, thereby contributing to carbon neutrality. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to how the Party's participation in the cooperative approaches included in the updated initial report will contribute to the implementation of its NDC, the achievement of any specific NDC target and/or the realization of GHG emission reductions or removals for any particular source (sector or category). In addition, Japan did not quantify or explain the expected contribution of the cooperative approaches to its LT-LEDS and to the long-term goals of the Paris Agreement. During the review, Japan provided additional information, explaining that it aims to secure cumulative emission reductions and removals of approximately 100 Mt CO_2 by fiscal year 2030 and 200 Mt CO_2 by fiscal year 2040 through public–private collaborations under the JCM. It will use these credits to achieve its NDC. Japan also clarified that its LT-LEDS states that the JCM will contribute to GHG emission reductions and removals in partner countries through the diffusion of advanced decarbonization technologies and the implementation of mitigation measures, thus supporting carbon neutrality in global terms. With these efforts, Japan will ultimately contribute to the long-term goals of the Paris Agreement. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.C.2	Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) of the annex to decision 2/CMA.3 (decision 2/CMA.3, annex, para. 18(c))	Japan reported that it has three single-year NDC targets, aiming to reduce its GHG emissions by 46 per cent in fiscal year 2030, by 60 per cent in fiscal year 2035 and by 73 per cent in fiscal year 2040 relative to the level in fiscal year 2013. The Party also reported that it will apply corresponding adjustments to its fiscal year 2030 target using the averaging method presented in paragraph 7(a)(ii) of the annex to decision 2/CMA.3. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to how corresponding adjustments will be applied for the 2035 and 2040 targets, which is relevant given that the duration of several cooperative approaches described in the updated initial report extends, or may be extended, beyond 2030. During the review, Japan provided additional information, clarifying that the averaging method presented in paragraph 7(a)(ii) of the annex to decision 2/CMA.3 will also be used for applying corresponding adjustments to the 2035 and 2040 targets. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.

Table 2

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0008, "Joint Crediting Mechanism between the Government of Japan and Mongolia"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	Japan included the authorization for the cooperative approach as attachment 2 to the updated initial report. The authorization indicates that the Government of Japan will, in subsequent authorizations issued at the time of project registration and credit issuance for each project, authorize project participants and any entities that have opened a holding account in the JCM registry as authorized entities. In this regard, Japan reported that the JCM Promotion and Utilization Council promptly publishes information on authorization on the JCM website. In addition, the authorization attached to the updated initial report states that "any changes to authorization of the use of ITMOs will not apply to, or affect, mitigation outcomes that have already been first transferred unless it is found that the projects participants deliberately provided false information that significantly differs from fact, undermining sustainable development, environmental integrity and transparency as required under Article 6.2 of the Paris Agreement and the authorization was issued based on such false information". However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to where on the JCM website and in what format the authorization of entities and of ITMOs issued by Japan will be made available. It is also unclear how double counting will be avoided if changes to authorization of the use of ITMOs occur. During the review, Japan provided additional information relating to authorization, explaining that the authorization of entities and ITMOs will be announced on the "News" section of the JCM website and that the authorization documents will be made available on the centralized accounting and reporting platform. The Party also explained that, together with its partner country, it will decide on appropriate measures to implement to prevent double counting when any changes to authorization occur and that those measures will be published on the JCM website and on the website of the new JCM registry that is under development (see ID# 18.A/4.D in table 1). The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	Japan reported that the starting date of the cooperative approach is 8 January 2013, which was prior to 1 April 2021 (which is the starting date of the implementation period for Japan's first NDC). The Party indicated in paragraph 1(c) of the authorization for the cooperative approach (attachment 2 to the updated initial report) that the use of ITMOs towards the achievement of an NDC will be made in line with paragraph 8(b) of the annex to decision 2/CMA.3 in order to ensure the environmental integrity of the cooperative approach. This statement provides the foundation for corresponding adjustments being applied under the cooperative approach in a manner that ensures mitigation outcomes are used within the same NDC implementation period as when they occurred. However, the information reported by Japan was not found to be sufficiently transparent or complete as it does not confirm that mitigation outcomes generated under the cooperative approach before 1 April 2021 will not be used as ITMOs towards the achievement of Japan's NDC in order to comply with the requirement in paragraph 8(b) of the annex to decision 2/CMA.3. During the review, Japan provided additional information, explaining that it will authorize as ITMOs only those mitigation outcomes generated from 2021 onward, in line with the requirement in paragraph 8(b) of the annex to decision 2/CMA.3.

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		The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	Japan reported that it has established and implements a JCM as the basis of a cooperative approach with the following countries separately: Azerbaijan, Bangladesh, Cambodia, Chile, Costa Rica, Ethiopia, Georgia, Indonesia, Kazakhstan, Kenya, Kyrgyzstan, Lao People's Democratic Republic, Maldives, Mexico, Mongolia, Palau, Papua New Guinea, Philippines, Republic of Moldova, Senegal, Sri Lanka, Tunisia, Ukraine, United Arab Emirates, United Republic of Tanzania, Uzbekistan and Viet Nam. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to the participating Party involved in the cooperative approach; that is, paragraph 18(g) of the annex to decision 2/CMA.3 requires that the Party provide for each cooperative approach only the information relevant to that cooperative approach. During the review, Japan indicated that it will in future report only the participating Parties involved in the cooperative approach. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	Japan reported that its Act on Promotion of Global Warming Countermeasures requires the Government to apply corresponding adjustments consistent with Article 6, paragraph 2, when JCM credits are used towards its NDC. The Party also reported that JCM credits authorized as ITMOs and acquired by Japan will be used towards the achievement of its NDC within the same NDC implementation period as in which they occurred. In addition, Japan reported that it ensures there is no net increase in global emissions within and between NDC implementation periods by using methodologies with conservative reference levels and by applying corresponding adjustments in line with the guidance of the CMA. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to demonstrating that the methodologies and assumptions used and the manner in which corresponding adjustments are applied ensure that there is no net increase in global emissions within and between NDC implementation periods. The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods, is essential to prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information, explaining that for ITMOs that are authorized and first transferred to Japan, corresponding adjustments are applied by both Japan and the other Party participating in the cooperative approach to avoid double counting. In addition, Japan clarified that only mitigation activities that a partner country determines will contribute to the achievement of its NDC and the long-term goals of the Paris Agreement are approved as pipeline projects. Japan also explained that a baseline (reference emissions level) below the 'business as usual' level is set for quantifying emission reductions and that the differences between 'business as usual' and reference emissions are not credited but are counted as a net reduction for the partner country. In the additional information provided, Japan explained that the provisions in paragraphs 1(a), 4(f) and 18(h)(ii) of the annex to decision 2/CMA.3 are reflected in the JCM rules and guidelines and/or domestic regulations, thus ensuring that the cooperative approach avoids an increase in net global emissions within an NDC implementation period. Japan clarified that JCM credits are those achieved from a baseline that is below 'business as usual' and

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		that such credits are verified by an accredited, independent third-party verification entity. Japan noted, as stated in its LT-LEDS, that its participation in the JCM contributes to the implementation of its NDC and LT-LEDS and the long-term goals of the Paris Agreement. Japan further explained that the provisions in paragraphs 8, 12 and 18(h)(iii) of the annex to decision 2/CMA.3 and paragraph 14 of decision 4/CMA.6 are reflected in the JCM rules and guidelines and/or domestic regulations, thus ensuring that the cooperative approach avoids an increase in net global emissions between NDC implementation periods. Japan clarified that mitigation outcomes are used within the same NDC implementation period as when they occurred and are not used beyond that period, in accordance with domestic procedures and the annex to decision 2/CMA.3. Regarding paragraph 12 of the annex to decision 2/CMA.3, Japan clarified that corresponding adjustments for the target year would be finalized prior to the initiation of the review of the first biennial transparency report that contains information on the end year or end of the implementation period of the NDC, by a date to be determined by the CMA. Japan also referred to the information provided in response to the reporting requirement relating to minimizing the risk of non-permanence of mitigation across several NDC periods and, when reversals of emission reductions or removals occur, ensuring that these are addressed in full (see ID# 18.H.3 below). Regarding paragraph 14 of decision 4/CMA.6, Japan clarified that it would coordinate with its partner countries to ensure that the first transfer of mitigation outcomes is recorded no later than 31 December of the year prior to the submission of the biennial transparency report, if such mitigation outcomes are authorized for use for other international mitigation purposes. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. In line with Article 6, paragraph 2, which states that Parties shall ensure environmental integrity and transparency, including in governance, and apply robust accounting to ensure, inter alia, the avoidance of double counting, the Article 6 TERT also recommends that Japan report complete and transparent information on other reporting requirements relevant to how the Party ensures that there is no net increase in global emissions within and between NDC implementation periods. These include the following reporting requirements set out in the annex to decision 2/CMA.3: how Japan's participation contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a) in relation to para. 4(f)); communication of ITMO metrics and the method for applying corresponding adjustments (para. 18(c)); description of the delivery of overall mitigation in global emissions (para. 18(i)(vi)); and description of how each cooperative approach ensures environmental integrity (para. 18(h)(ii–iii)), including of how ITMOs are real, verifiable and additional (para. 1(a)). The Article 6 TERT further recommends that Japan describe how the approaches it implements in addressing such other reporting requirements contribute to avoiding a net increase in global emissions within and between NDC implementation periods, as relevant.
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as	Japan reported that the methodologies have been developed in line with the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology", which explain the key concepts, such as reference emissions and eligibility criteria for projects to be registered under the JCM. The Party also reported that the Guidelines stipulate that project participants are required to demonstrate that the reference emissions have been calculated to be below the 'business as usual' level and "justify that they represent plausible emissions in providing the same outputs or service level of the proposed JCM project by adopting conservative values from the available sources on the best available technology, where reasonable".

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	usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))	However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" ensures that all existing policies have been taken into account, uncertainties in quantification and potential leakage have been addressed, conservative reference levels have been applied, and baselines have been set in a conservative way and below 'business as usual' emission projections. The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information relating to how uncertainties involved in quantifying emission reductions are addressed by the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology". The Party explained that "when the confidence intervals are set for default values, more conservative values are to be used, and the accuracy of monitoring data is to be improved by calibrating measurement equipment in accordance with local laws and regulations". Regarding how potential leakage is taken into consideration, Japan explained that "all GHG emissions that are significant and reasonably attributable to the JCM projects, regardless of whether those [are] from inside or outside a project boundary, are required to be identified in methodologies". Therefore, Japan considers that potential leakage is fully addressed under the JCM because any emissions arising from implementing a JCM project are assessed and treated as project-linked emissions. Japan also explained that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology*"* require reference emissions to comply with all applicable regulations of the partner country. Therefore, Japan considers that the establishment of reference emissions takes into account all existing policies and results in conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" results in baselines set in a conservative way and below 'business as usual' emission projections.
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	Japan reported that if a project is deemed susceptible to the risk of non-permanence of mitigation, the relevant rules and procedures concerning buffer credits are applied, namely, buffer credits are withheld from credits issued under the project and may be released in line with relevant decisions of the Joint Committee. The Party explained that, under the JCM, developers of REDD+ projects are required to prepare: (a) A REDD+ Safeguard Activity Implementation Plan containing an ex ante description of the current status of the project site, an assessment of the risks of reversal and plans for safeguarding activities, including their monitoring; (b) A REDD+ Safeguard Activity Progress Report containing the results of monitoring and improvements for the next monitoring period. In the case of CCS and CCUS projects, project participants are required to follow the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" in addressing the risk of non-permanence of mitigation and reversals of emission reductions. The Party also explained that when CO_2

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		leakage is monitored, the amount of credits to be cancelled will be equal to the amount of leakage detected. However, the information reported by Japan was not found to be sufficiently transparent or complete in that: (a) The relevant sections of the JCM rules and guidelines being applied concerning buffer credits and the possibility of withholding issued JCM credits to mitigate situations of reversal could not be identified; (b) The period during which the risk of reversal of mitigation will be monitored by developers of REDD+, CCS and CCUS projects after the end of the crediting period is not stated; (c) The insurance or other scheme that a project developer may purchase that could provide equivalent assurance to the reserve for supplementing JCM credits in the case of CO_2 leakage is not described; (d) The reason the Party referred to leakage of CO_2 in the context of risk of non-permanence of mitigation and reversal of emission reductions is unclear given that emissions resulting from leakage are different from those resulting from reversal; (e) How the Party would resolve a situation where the JCM credits in the reserve account are insufficient to fully address reversals of emission reductions is not explained. During the review, Japan provided additional information, explaining that JCM rules and guidelines for REDD+ projects have been adopted only for the cooperative approaches with Cambodia (CA0024), the Lao People's Democratic Republic (CA0021) and the Philippines (CA0027), and JCM rules and guidelines for CCS and CCUS projects have been adopted only for the cooperative approach with Indonesia (CA0022), but that projects for which those rules and guidelines might be needed have not yet been implemented. In addition, Japan indicated that no project susceptible to the risk of non-permanence has been implemented under the cooperative approach. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting, including an explanation of why there is no risk of non-permanence under the cooperative approach, or update the information otherwise as appropriate.
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	Japan reported that each project under the cooperative approach is implemented taking the potential negative environmental, economic and social impacts into consideration, in consultation with stakeholders and in line with the relevant domestic laws and regulations in force. The Party explained that, when designing a proposed JCM project, developers are required to apply the relevant JCM guidelines for developing sustainable development plans and reports. The guidelines require project developers to conduct: (a) An ex ante analysis of the contribution of the project to sustainable development by following and completing the SDIP form; (b) An ex post evaluation of the contribution of the project to sustainable development by following and completing the SDIR form. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to the following elements: (a) Whether the Joint Committee for the cooperative approach can suggest, recommend or require that a project participant undertake specific actions to minimize and/or avoid potential negative environmental, economic and social impacts in order for the project to be registered under the JCM; (b) The stage at which project developers are required to implement the actions identified in the SDIP; (c) The appeal and/or grievance procedures in place for local stakeholders who may be adversely affected by a project registered under the JCM.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		In addition, the Article 6 TERT noted that the web page for the cooperative approach on the JCM website does not indicate whether an SDIP has been prepared, submitted and validated for registered projects under the cooperative approach. During the review, Japan provided additional information relating to the JCM project cycle procedure. The Party clarified that, if potential negative impacts on sustainable development have been identified for a project and appropriate action plans for addressing them have not been described in the SDIP, the Joint Committee notifies the project developer that the project registration application cannot be submitted unless the project participant revises the SDIP to describe action plans and resubmits the SDIP, and the SDIP is reviewed and found to be appropriate. Japan explained that the time at which project participants implement measures to address potential negative impacts depends on the nature of the measures themselves, but that the SDIR is required to be submitted with the draft monitoring report. Project participants are required to conduct local stakeholder consultations as part of a public input process and document in the PDD both the feedback on the project provided and how it has been considered. The project also undergoes third-party validation. In addition, Japan explained that the SDIP was adopted after the start of the cooperative approach and thus may not apply retroactively to projects already registered. Japan is coordinating with the participating Party regarding the treatment of any ITMOs generated by projects that are already registered. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts of projects that have already been registered under the JCM and that may generate ITMOs.
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	Japan reported that the compliance of each project with domestic laws and regulations is monitored by both the Government of Japan and the Government of its partner country, ensuring that the eleventh preambular paragraph of the Paris Agreement is reflected in the cooperative approach. The Party also reported that project participants who receive financial support from the Government of Japan are required to take measures that align with Japan's National Action Plan on Business and Human Rights 2020–2025 and its "Guidelines on Respecting Human Rights in Responsible Supply Chains". Japan noted that the JCM guidelines for developing sustainable development plans and reports are also relevant to this reporting requirement, as is the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)", which was developed to provide basic principles and specific recommendations on gender equality and to encourage stakeholders, especially project participants who implement a "JCM model project", to take actions at all stages of the project cycle. However, the information reported by Japan was not found to be sufficiently transparent or complete as the JCM guidelines for developing sustainable development plans and reports do not reflect the element of the eleventh preambular paragraph of the Paris Agreement relating to the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations (the Article 6 TERT recognizes that all elements may not be relevant to every cooperative approach). In addition, the Article 6 TERT noted that the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)" is not available on the web page for the cooperative approach on the JCM website. During the review, Japan provided additional information relating to the JCM guidelines for developing sustainable development plans and reports, clarifying that the guidelines require the SDIP and the SDIR to include a description of how project participants respect, promote and consider the following elements

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		of the eleventh preambular paragraph of the Paris Agreement: the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations, and the right to development, as well as gender equality, empowerment of women and intergenerational equity. Japan also provided a link to the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)" and clarified that this Guideline is only applicable to projects financially supported by the Government of Japan. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting that clearly demonstrates that the elements listed in the eleventh preambular of the Paris Agreement are reflected in the cooperative approach.
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	Japan reported that the cooperative approach, which is based on the JCM, contributes to the SDGs, and is implemented in consultation with the partner country and in accordance with applicable rules and guidelines to maintain consistency with the partner country's national sustainable development objectives. However, the information reported by Japan was not found to be sufficiently complete in relation to how the cooperative approach is consistent with Japan's sustainable development objectives. During the review, Japan provided additional information relating to the alignment of the JCM with its sustainable development objectives, explaining that in 2016 it established and published the "SDGs Implementation Guiding Principles (2016)", which identify energy conservation, renewable energy, climate change countermeasures and "sound material-cycle society" as priority areas. Japan noted that the guiding principles include engaging in international negotiations regarding climate change action and supporting developing countries by fostering the implementation of the JCM. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	Japan reported that it does not require resources for adaptation to be contributed by mitigation activities under the cooperative approach. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to whether the cooperative approach itself, as a bilateral crediting mechanism (i.e. the JCM), voluntarily contributes resources for adaptation. In addition, the information reported by Japan was not found to be consistent with the information reported by the participating Party, which indicated in its initial report that the cooperative approach is aimed at contributing resources for adaptation. During the review, Japan provided additional information, confirming that the JCM itself, as the cooperative approach, does not voluntarily contribute resources for adaptation. In addition, Japan indicated that it will coordinate with the other Party participating in the cooperative approach on how to report information for this requirement consistently in future reporting. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan report information for this requirement consistently with the other Party participating in the cooperative approach.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	Japan reported that it does not require the cancellation of a certain amount of JCM credits for delivering overall mitigation in global emissions under the cooperative approach. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to whether the cooperative approach itself, as a bilateral crediting mechanism (i.e. the JCM), voluntarily delivers overall mitigation in global emissions. In addition, the information reported by Japan was not found to be consistent with the information reported by the participating Party, which indicated in its initial report that the cooperative approach is aimed at delivering overall mitigation in global emissions. During the review, Japan provided additional information, confirming that the JCM itself, as the cooperative approach, does not voluntarily deliver overall mitigation in global emissions. In addition, Japan indicated that it will coordinate with the other Party participating in the cooperative approach on how to report information for this requirement consistently in future reporting. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan report information for this requirement consistently with the other Party participating in the cooperative approach.

Table 3

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0017, "Joint Crediting Mechanism between the Government of Japan and the People's Republic of Bangladesh"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 2
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision	Japan reported that it does not require resources for adaptation to be contributed by mitigation activities under the cooperative approach. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to whether the cooperative approach itself, as a bilateral crediting mechanism (i.e. the JCM), voluntarily contributes resources for adaptation.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	During the review, Japan provided additional information, confirming that the JCM itself, as the cooperative approach, does not voluntarily contribute resources for adaptation. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	Japan reported that it does not require the cancellation of a certain amount of JCM credits for delivering overall mitigation in global emissions under the cooperative approach. However, the information reported by Japan is not sufficiently transparent or complete in relation to whether the cooperative approach itself, as a bilateral crediting mechanism (i.e. the JCM), voluntarily delivers overall mitigation in global emissions. During the review, Japan provided additional information, confirming that the JCM itself, as the cooperative approach, does not voluntarily deliver overall mitigation in global emissions. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the additional information in its future reporting.

Table 4

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0018, "Joint Crediting Mechanism between the Government of Japan and the Federal Democratic Republic of Ethiopia"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	Japan reported that each project under the cooperative approach is implemented taking the potential negative environmental, economic and social impacts into consideration, in consultation with stakeholders and in line with the relevant domestic laws and regulations in force. The Party explained that, when designing a proposed JCM project, developers are required to apply the relevant JCM guidelines for developing sustainable development plans and reports. The guidelines require project developers to conduct: (a) An ex ante analysis of the contribution of the project to sustainable development by following and completing the SDIP form; (b) An ex post evaluation of the contribution of the project to sustainable development by following and completing the SDIR form. However, the information reported by Japan was not found to be sufficiently transparent or complete as the guidelines are not available on the cooperative approach web page of the JCM website. During the review, Japan provided additional information, clarifying that the relevant guidelines have already been developed and will be made available on the cooperative approach web page once they are finalized. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan make the relevant JCM guidelines for developing sustainable development plans and reports available on the cooperative approach web page of the JCM website as soon as possible and include this information in its future reporting.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	Japan reported that the compliance of each project with domestic laws and regulations is monitored by both the Government of Japan and the Government of its partner country, ensuring that the eleventh preambular paragraph of the Paris Agreement is reflected in the cooperative approach. The Party also reported that project participants who receive financial support from the Government of Japan are required to take measures that align with Japan's National Action Plan on Business and Human Rights 2020–2025 and its "Guidelines on Respecting Human Rights in Responsible Supply Chains". Japan noted that the JCM guidelines for developing sustainable development plans and reports are also relevant to this reporting requirement, as is the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)", which was developed to provide basic principles and specific recommendations on gender equality and to encourage stakeholders, especially project participants who implement a "JCM model project", to take actions at all stages of the project cycle. However, the information reported by Japan was not found to be sufficiently transparent or complete as the relevant JCM guidelines for developing sustainable development plans and reports and the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)" are not available on the web page for the cooperative approach on the JCM website. During the review, Japan provided additional information relating to the JCM guidelines for developing sustainable development plans and reports, clarifying that the guidelines require the SDIP and the SDIR to include a description of how project participants respect, promote and consider the following elements of the eleventh preambular paragraph of the Paris Agreement: the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations, and the right to development, as well as gender equality, empowerment of women and intergenerational equity. Japan also provided a link to the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)" and clarified that this Guideline is only applicable to projects financially supported by the Government of Japan. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions	As for ID# 18.I.6 in table 3

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	

Table 5

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0019, "Joint Crediting Mechanism between the Government of Japan and the Republic of Kenya"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	As for ID# 18.I.2 in table 4
18.I.3	How the cooperative approach will be consistent with the	As for ID# 18.I.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 6

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0012, "Joint Crediting Mechanism between the Government of Japan and the Republic of Maldives"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods	As for ID# 18.H.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(h)(i))	
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address	As for ID# 18.I.2 in table 4

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 2

Table 7

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0020, "Joint Crediting Mechanism between the Government of Japan and the Socialist Republic of Viet Nam"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by minimizing the risk of non-permanence of mitigation across several	As for ID# 18.H.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	NDC periods, and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (decision 2/CMA.3, annex, para. 18(h)(iii))	
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	As for ID# 18.I.2 in table 4
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII	As for ID# 18.I.5 in table 3

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 8

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0021, "Joint Crediting Mechanism between the Government of Japan and the Lao People's Democratic Republic"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through	Japan reported that the methodologies have been developed in line with the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology", which explain the key concepts, such as reference emissions and eligibility criteria for projects to be registered under the JCM. The Party also reported that the Guidelines stipulate that project participants are required to demonstrate that the reference emissions have been calculated to be below the 'business as usual' level and "justify that they represent plausible emissions in providing the same outputs or service level of the proposed JCM project by

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	adopting conservative values from the available sources on the best available technology, where reasonable". Furthermore, Japan indicated in attachment 1 to the updated initial report that arrangements for REDD+ projects have been established under the cooperative approach. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" ensures that all existing policies have been taken into account, uncertainties in quantification and potential leakage have been addressed, conservative reference levels have been applied, and baselines have been set in a conservative way and below 'business as usual' emission projections. In addition, it is unclear how the cooperative approach ensures environmental integrity in the case of REDD+ projects, and, while the Party reported that arrangements have been established for REDD+ projects, no details of those arrangements were provided. The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information: (1) Regarding how uncertainties involved in quantifying emission reductions are addressed by the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology", the Party explained that "when the confidence intervals are set for default values, more conservative values are to be used, and the accuracy of monitoring data is to be improved by calibrating measurement equipment in accordance with local laws and regulations". Regarding how potential leakage is taken into consideration, Japan explained that "all GHG emissions that are significant and reasonably attributable to the JCM projects, regardless of whether those [are] from inside or outside a project boundary, are required to be identified in methodologies". Therefore, Japan considers that potential leakage is fully addressed under the JCM because any emissions arising from implementing a JCM project are assessed and treated as project-linked emissions. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" takes into account all existing policies and results in conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections. (2) Regarding REDD+ projects, during the review, Japan explained that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus)", which are available on the web page for the cooperative approach on the JCM website, specify that baselines, also referred to as reference levels in the Guidelines, will be determined at the national level and adopted by the JCM project. Japan clarified that the Guidelines provide three approaches for establishing a project reference level: (a) Using average annual net emissions or removals during the reference period; (b) Applying single regression models to the historical trends in annual net emissions or removals; (c) Applying other sophisticated models, including multiple regression analysis of annual net emissions or removals, taking into account possible

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		changes in drivers of deforestation and/or forest degradation such as demographic changes, changes in agricultural, forestry and other land-use activities, and national and/or subnational circumstances such as land development policies and programmes. Japan also explained that, as per the Guidelines, reference levels for REDD+ projects under the JCM should be established conservatively by, for example, applying conservative parameters, selecting conservative emissions and discounting the results of calculations. Furthermore, Japan explained that for REDD+ projects, net emissions or removals include leakage, referred to as displaced emissions under the JCM, for each year of the crediting period. The method for calculating displaced emissions is described in the proposed methodology form. Japan also explained that for REDD+ projects, a displacement belt (the area outside the project area where emissions displaced by implementing the project will be monitored) and activity area (the area where project activities are implemented to reduce emissions and/or increase removals in the project area and to reduce the risk of displacement of emissions to other areas) will be identified, when necessary. Therefore, Japan considers that reference levels for REDD+ projects are conservative and below 'business as usual' emission projections and that leakage is assessed (and prevented or minimized, if applicable), quantified and correctly deducted from net emissions or removals. The Article 6 TERT acknowledges the additional information provided by Japan in relation to REDD+ projects and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting, including a reference to the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus)", which have been adopted and are available on the JCM website. The Article 6 TERT also recommends that Japan include further information in its future reporting on how the three approaches for establishing a project reference level provided in the Guidelines ensure that the project reference level is conservative and below 'business as usual' emission projections.
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	Japan reported that if a project is deemed susceptible to the risk of non-permanence of mitigation, the relevant rules and procedures concerning buffer credits are applied, namely, buffer credits are withheld from credits issued under the project and may be released in line with relevant decisions of the Joint Committee. The Party explained that under the JCM, developers of REDD+ projects are required to prepare: (a) A REDD+ Safeguard Activity Implementation Plan containing an ex ante description of the current status of the project site, an assessment of the risks of reversal and plans for safeguarding activities, including their monitoring; (b) A REDD+ Safeguard Activity Progress Report containing the results of monitoring and improvements for the next monitoring period. In the case of CCS and CCUS projects, project participants are required to follow the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" in addressing the risk of non-permanence of mitigation and reversals of emission reductions. The Party also explained that when CO_2 leakage is monitored, the amount of credits to be cancelled will be equal to the amount of leakage detected. However, the information reported by Japan was not found to be sufficiently transparent or complete in that: (a) The relevant sections of the JCM rules and procedures being applied concerning buffer credits and the possibility of withholding issued JCM credits to mitigate situations of reversal could not be identified;

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		(b) The period during which the risk of reversal of mitigation will be monitored by developers of REDD+, CCS and CCUS projects after the end of the crediting period is not stated; (c) The insurance or other scheme that a project developer may purchase that could provide equivalent assurance to the reserve for supplementing JCM credits in the case of CO_2 leakage is not described; (d) The reason the Party referred to leakage of CO_2 in the context of risk of non-permanence of mitigation and reversal of emission reductions is unclear given that emissions resulting from leakage are different from those resulting from reversal; (e) How the Party would resolve a situation where the JCM credits in the reserve account are insufficient to fully address reversals of emission reductions is not explained. During the review, Japan provided additional information, noting that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus)" were adopted under the cooperative approach before 2020. Japan explained that, in order to address reversals, a discount factor approach is adopted (instead of a buffer approach) and that this discount factor "accounts for reversal risk in the methodology to adjust the volume of credits issued downward" (as stated in section 4.7 of the Guidelines). Japan clarified that a monitoring period after the end of the crediting period has not been established for any REDD+ projects under the cooperative approach and that it does not intend to authorize JCM credits originating from those REDD+ projects using a discount factor approach as ITMOs. Furthermore, as REDD+ projects adopt a discount factor approach, there is no obligation for project developers to join insurance or other schemes. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how the risk of non-permanence is fully addressed across several NDC periods when mitigation outcomes originating from REDD+ projects under the cooperative approach are authorized as ITMOs, including how the cooperative approach would minimize the risk of non-permanence should the discount factor approach chosen be insufficient to offset a situation of reversal.
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when	As for ID# 18.I.2 in table 4

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 9

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0022, "Joint Crediting Mechanism between the Government of Japan and the Republic of Indonesia"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	Japan reported that the methodologies have been developed in line with the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology", which explain the key concepts, such as reference emissions and eligibility criteria for projects to be registered under the JCM. The Party also reported that the Guidelines stipulate that project participants are required to demonstrate that the reference emissions have been calculated to be below the 'business as usual' level and "justify that they represent plausible emissions in providing the same outputs or service level of the proposed JCM project by adopting conservative values from the available sources on the best available technology, where reasonable". Furthermore, Japan indicated in attachment 1 to the updated initial report that arrangements for CCU and CCUS projects have been established under the cooperative approach and that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" are available on the web page for the cooperative approach on the JCM website. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" and the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" ensures that all existing policies have been taken into account, uncertainties in quantification and potential leakage have been addressed, conservative reference levels have been applied, and baselines have been set in a conservative way and below 'business as usual' emission projections. The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information: (1) Regarding how uncertainties involved in quantifying emission reductions are addressed by the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology". The Party explained in its written response to questions from the Article 6 TERT that "when the confidence intervals are set for default values, more conservative values are to be used, and the accuracy of monitoring data is to be improved by calibrating measurement equipment in accordance with local laws and regulations". Regarding how potential leakage is taken into consideration, Japan explained that "all GHG emissions that are significant and reasonably attributable to the JCM projects, regardless of whether those [are] from inside or outside a project boundary, are required to be identified in methodologies". Therefore, Japan considers that potential leakage is fully addressed under the JCM because any emissions arising from implementing a JCM project are assessed and treated as project-linked emissions. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" takes into account all existing policies and results in conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections. (2) Regarding application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage", Japan explained that at least one of the methods listed in paragraph 9 of the Guidelines may be applied to calculate emission reductions for CCS and CCUS projects under the JCM in a conservative way, and that the Guidelines stipulate that reference emissions should comply with all applicable regulations of the partner country. Japan also explained that "all GHG emissions that are significant and reasonably attributable to the JCM projects, regardless of whether those [are] from inside or outside a project boundary, are required to be identified in methodologies". Therefore, Japan considers that potential leakage is fully addressed under the JCM because any emissions arising from implementing a JCM CCS or CCUS project are assessed and treated as project-linked emissions. In addition, Japan explained that project participants should reduce, as far as is practical, uncertainties related to the quantification of emission reductions, as stipulated in the "Joint Crediting Mechanism Guidelines for Developing Project Design Document and Monitoring Report for Carbon Capture and Storage and Carbon Capture, Utilization and Storage". Therefore, Japan considers that the establishment of reference emissions takes into account all existing policies, uncertainties in quantification and potential leakage and results in conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how application of the methods for calculating emission reductions provided in paragraph 9 of the Guidelines "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" results in conservative reference levels, baselines set in a conservative way and below

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		'business as usual' emission projections and how application of the Guidelines ensures that project participants address uncertainties in quantification.
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	Japan reported that if a project is deemed susceptible to the risk of non-permanence of mitigation, the relevant rules and procedures concerning buffer credits are applied, namely, buffer credits are withheld from credits issued under the project and may be released in line with relevant decisions of the Joint Committee. The Party explained that under the JCM, developers of REDD+ projects are required to prepare: (a) A REDD+ Safeguard Activity Implementation Plan containing an ex ante description of the current status of the project site, an assessment of the risks of reversal and plans for safeguarding activities, including their monitoring; (b) A REDD+ Safeguard Activity Progress Report containing the results of monitoring and improvements for the next monitoring period. In the case of CCS and CCUS projects, project participants are required to follow the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" in addressing the risk of non-permanence of mitigation and reversals of emission reductions. The Party also explained that when CO_2 leakage is monitored, the amount of credits to be cancelled will be equal to the amount of leakage detected. However, the information reported by Japan was not found to be sufficiently transparent or complete in that: (a) The relevant sections of the JCM rules and procedures being applied concerning buffer credits and the possibility of withholding issued JCM credits to mitigate situations of reversal could not be identified; (b) The period during which the risk of reversal of mitigation will be monitored by developers of REDD+, CCS and CCUS projects after the end of the crediting period is not stated; (c) The insurance or other scheme that a project developer may purchase that could provide equivalent assurance to the reserve for supplementing JCM credits in the case of CO_2 leakage is not described; (d) The reason the Party referred to leakage of CO_2 in the context of risk of non-permanence of mitigation and reversal of emission reductions is unclear given that emissions resulting from leakage are different from those resulting from reversal; (e) How the Party would resolve a situation where the JCM credits in the reserve account are insufficient to fully address reversals of emission reductions is not explained. During the review, Japan provided additional information, explaining that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" have been adopted only for the cooperative approach with Indonesia (CA0022); the approach to addressing reversals for CCS and CCUS projects is specified in the JCM project cycle procedure for Indonesia; the monitoring period after the credit period ends is set as the period specified by the participating Party's laws and regulations; there are no approved insurance or other schemes for CCS and CCUS projects (project developers may select insurance or other schemes themselves); in the JCM guidelines for CCS and CCUS projects, "leakage" is synonymous with "reversal"; and should JCM credits in the reserve account be insufficient to offset a situation of reversal, credits in the operator's holding account will be cancelled, and if still insufficient, the required amount of credits will be cancelled from credits purchased by the operator from other JCM projects or JCM credits, to be compensated for by insurance or other schemes. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		Article 6 TERT recommends that Japan include the information in its future reporting.
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 2
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 10

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0023, "Joint Crediting Mechanism between the Government of Japan and the Republic of Costa Rica"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach	As for ID# 18.G.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(g))	
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social	As for ID# 18.I.1 in table 4

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	impacts (decision 2/CMA.3, annex, para. 18(i)(i))	
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	As for ID# 18.I.2 in table 4
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable	As for ID# 18.I.6 in table 3

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(i)(vi))	

Table 11

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0014, "Joint Crediting Mechanism between the Government of Japan and the Republic of Palau"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	As for ID# 18.I.2 in table 4
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national	As for ID# 18.I.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 2
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 2

Table 12

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0024, "Joint Crediting Mechanism between the Government of Japan and the Kingdom of Cambodia"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 8
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 8
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human	As for ID# 18.I.2 in table 4

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 13

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0025, "Joint Crediting Mechanism between the Government of Japan and the United Mexican States (Mexico)"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible,	As for ID# 18.I.1 in table 4

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	As for ID# 18.I.2 in table 4
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions)	As for ID# 18.I.6 in table 3

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	

Table 14

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0026, "Joint Crediting Mechanism between the Government of Japan and the Republic of Chile"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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)	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 4
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	As for ID# 18.I.2 in table 4
18.I.3	How the cooperative approach will be consistent with the	As for ID# 18.I.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 15

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0027, "Joint Crediting Mechanism between the Government of Japan and the Republic of the Philippines"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods	As for ID# 18.H.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(h)(i))	
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	Japan reported that the methodologies have been developed in line with the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology", which explain the key concepts, such as reference emissions and eligibility criteria for projects to be registered under the JCM. The Party also reported that the Guidelines stipulate that project participants are required to demonstrate that the reference emissions have been calculated to be below the 'business as usual' level and "justify that they represent plausible emissions in providing the same outputs or service level of the proposed JCM project by adopting conservative values from the available sources on the best available technology, where reasonable". However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" ensures that all existing policies have been taken into account, uncertainties in quantification and potential leakage have been addressed, conservative reference levels have been applied, and baselines have been set in a conservative way and below 'business as usual' emission projections. The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information relating to how uncertainties involved in quantifying emission reductions are addressed by the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology". The Party explained that "when the confidence intervals are set for default values, more conservative values are to be used, and the accuracy of monitoring data is to be improved by calibrating measurement equipment in accordance with local laws and regulations". Regarding how potential leakage is taken into consideration, Japan explained that "all GHG emissions that are significant and reasonably attributable to the JCM projects, regardless of whether those [are] from inside or outside a project boundary, are required to be identified in methodologies". Therefore, Japan considers that potential leakage is fully addressed under the JCM because any emissions arising from implementing a JCM project are assessed and treated as project-linked emissions. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how application of the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology" takes into account all existing policies and results in conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections. Regarding REDD+ projects, during the review, Japan explained that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and Afforestation/Reforestation" have been adopted and made available on the web page for the cooperative approach on the JCM website. Japan clarified that the Guidelines provide three approaches for establishing a project reference level: (a) Using average annual net emissions or removals during the reference period;

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		(b) Applying single regression models to the historical trends in annual net emissions or removals; (c) Applying other sophisticated models, including multiple regression analysis of annual net emissions or removals, taking into account possible changes in drivers of deforestation and/or forest degradation such as demographic changes, changes in agricultural, forestry and other land-use activities, and national and/or subnational circumstances such as land development policies and programmes. Japan also explained that, as per the Guidelines, reference levels for REDD+ projects under the JCM should be established conservatively by, for example, applying conservative parameters, selecting conservative emissions and discounting the results of calculations. Furthermore, Japan explained that for REDD+ projects, net emissions or removals include leakage, referred to as displaced emissions under the JCM, for each year of the crediting period. The method for calculating displaced emissions is described in the proposed methodology form. Japan also explained that for REDD+ projects, a displacement belt (the area outside the project area where emissions displaced by implementing the project will be monitored) and activity area (the area where project activities are implemented to reduce emissions and/or increase removals in the project area and to reduce the risk of displacement of emissions to other areas) will be identified, when necessary. Therefore, Japan considers that reference levels for REDD+ projects are conservative and below 'business as usual' emission projections and that leakage is assessed (and prevented or minimized, if applicable), quantified and correctly deducted from net emissions or removals. The Article 6 TERT acknowledges the additional information provided by Japan in relation to REDD+ projects and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that Japan include further information in its future reporting on how the three approaches for establishing a project reference level provided in the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and Afforestation/Reforestation" ensure that the project reference level is conservative and below 'business as usual' emission projections.
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	Japan reported that if a project is deemed susceptible to the risk of non-permanence of mitigation, the relevant rules and procedures concerning buffer credits are applied, namely, buffer credits are withheld from credits issued under the project and may be released in line with relevant decisions of the Joint Committee. The Party explained that under the JCM, developers of REDD+ and afforestation/reforestation projects are required to prepare: (a) A REDD+ and Afforestation/Reforestation Safeguard Activity Implementation Plan containing an ex ante description of the current status of the project site, an assessment of the risks of reversal and plans for safeguarding activities, including their monitoring; (b) A REDD+ and Afforestation/Reforestation Safeguard Activity Progress Report containing the results of monitoring and improvements for the next monitoring period. In the case of CCS and CCUS projects, project participants are required to follow the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" in addressing the risk of non-permanence of mitigation and reversals of emission reductions. The Party also explained that when CO_2 leakage is monitored, the amount of credits to be cancelled will be equal to the amount of leakage detected.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		However, the information reported by Japan was not found to be sufficiently transparent or complete in that: (a) The relevant sections of the JCM rules and procedures being applied concerning buffer credits and the possibility of withholding issued JCM credits to mitigate situations of reversal could not be identified; (b) The period during which the risk of reversal of mitigation will be monitored by developers of REDD+, CCS and CCUS projects after the end of the crediting period is not stated; (c) The insurance or other scheme that a project developer may purchase that could provide equivalent assurance to the reserve for supplementing JCM credits in the case of CO_2 leakage is not described; (d) The reason the Party referred to leakage of CO_2 in the context of risk of non-permanence of mitigation and reversal of emission reductions is unclear given that emissions resulting from leakage are different from those resulting from reversal; (e) How the Party would resolve a situation where the JCM credits in the reserve account are insufficient to fully address reversals of emission reductions is not explained. During the review, Japan provided additional information, explaining that the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Reducing Emissions from Deforestation and Forest Degradation, and the Role of Conservation, Sustainable Management of Forests and Enhancement of Forest Carbon Stocks in Developing Countries (REDD-plus) and Afforestation/Reforestation" (included as attachment 3 to the initial report) were adopted for the cooperative approach in 2025. Japan also explained that the Guidelines adopt a buffer approach to address reversals, that is, a portion of the credits issued is set aside in a buffer account. Japan clarified that information on the buffer approach is included in the Guidelines and in the JCM project cycle procedure for REDD+ and afforestation/reforestation for the Philippines (section 2.8). The Party explained that the "project period, which is a combination of the crediting period and the observation period to monitor reversal risk after the credit period ends, is the longer of the following two durations: a minimum observation period of 10 years [or] a minimum project period of 30 years". Regarding insurance and other schemes, Japan clarified that the system does not provide insurance or credit purchase schemes but that project developers may obtain insurance as they see fit. Japan indicated that should the JCM credits in the reserve account be insufficient to offset a situation of reversal, operators procure (e.g. purchase) JCM credits to compensate. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 2
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision	As for ID# 18.I.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	2/CMA.3, annex, para. 18(i)(iii))	
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 16

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0028, "Joint Crediting Mechanism between the Government of Japan and the Republic of Senegal"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	Japan reported that each project under the cooperative approach is implemented taking the potential negative environmental, economic and social impacts into consideration, in consultation with stakeholders and in line with the relevant domestic laws and regulations in force. The Party explained that, when designing a proposed JCM project, developers are required to apply the relevant JCM guidelines for developing sustainable development plans and reports. The guidelines require project developers to conduct: (a) An ex ante analysis of the contribution of the project to sustainable development by following and completing the SDIP form; (b) An ex post evaluation of the contribution of the project to sustainable development by following and completing the SDIR form. However, the information reported by Japan was not found to be sufficiently transparent or complete in relation to the following elements: (a) Whether the Joint Committee for the cooperative approach can suggest, recommend or require that a project participant undertake specific actions to minimize and/or avoid potential negative environmental, economic and social impacts in order for the project to be registered under the JCM; (b) The stage at which project developers are required to implement the actions identified in the SDIP; (c) The appeal and/or grievance procedures in place for local stakeholders who may be adversely affected by a project registered under the JCM. During the review, Japan provided additional information relating to the relevant JCM project cycle procedure. The Party clarified that, if potential negative impacts on sustainable development have been identified for a project and appropriate action plans for addressing them have not been described in the SDIP, the Joint Committee notifies the project developer that the project

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		registration application cannot be submitted unless the project participant revises and resubmits the SDIP to describe action plans and the SDIP is reviewed and found to be appropriate. Japan explained that the time at which project participants implement measures to address potential negative impacts depends on the nature of the measures themselves, but that the SDIR is required to be submitted with the draft monitoring report. Project participants are required to conduct local stakeholder consultations as part of a public input process and document in the PDD both the feedback on the project provided and how it has been considered. The project also undergoes third-party validation. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi)) actions) of the annex to decision	As for ID# 18.I.6 in table 3

Table 17

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0015, "Joint Crediting Mechanism between the Government of Japan and the Republic of Tunisia"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party	As for ID# 18.G.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(g))	
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social	As for ID# 18.I.1 in table 16

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	impacts (decision 2/CMA.3, annex, para. 18(i)(i))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 2
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table

Table 18

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0029, "Joint Crediting Mechanism between the Government of Japan and the Republic of Azerbaijan"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.2	Description of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	The Party reported that the JCM is a bilateral crediting mechanism established for the quantitative evaluation of the contribution of Japan to GHG emission reductions and removals, with reductions and removals to be achieved through the diffusion of, for example, leading decarbonizing technologies, products, systems, services and infrastructures, as well as through the implementation of measures in developing countries, with the intention of using such contributions to achieve Japan's NDC, consistently with guidance under Article 6, paragraph 2, and relevant decisions of the CMA. The Party also reported that the Government of Japan and the Government of the participating Party in the cooperative approach will establish a Joint Committee consisting of representatives of both countries to make decisions relevant to the

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		cooperative approach and to make all the decisions, as well as rules and guidelines adopted by the Joint Committee, publicly available on the JCM website. However, the information reported by Japan was not found to be sufficiently transparent or complete as no web page for the cooperative approach exists on the JCM website, and no explanation as to why was reported. During the review, Japan provided additional information that explained that it has already reached an understanding with the partner country to establish the cooperative approach, and draft guidelines and related documentation have already been prepared. Japan also clarified that a Joint Committee has not yet been established for the cooperative approach and that the web page for the approach will be added to the JCM website once the committee is formed. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that the Party make the cooperative approach web page available on the JCM website as soon as possible.
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	Japan reported that the end date of the cooperative approach remains to be decided. However, the information reported by Japan was not found to be sufficiently transparent or complete as it is unclear whether the cooperative approach will in fact end. During the review, Japan provided additional information, clarifying that no end date is envisaged for the cooperative approach, which is, therefore, deemed to be permanent, unless otherwise decided. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting.
18.G.4	Expected mitigation for each year of the duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	Japan reported that the expected emission reductions for each year for each project under the cooperative approach are included in a PDD, which is available on the web page for the cooperative approach on the JCM website. However, the information reported by Japan was not found to be sufficiently transparent or complete as no web page for the cooperative approach exists on the JCM website, and no explanation as to why was reported. During the review, Japan provided additional information that explained that it has already reached an understanding with the partner country to establish the cooperative approach and draft guidelines and related documentation have already been prepared. Japan also clarified that a Joint Committee has not yet been established for the cooperative approach and that the web page for the approach, as well as the PDD, will be added to the JCM website once the committee is formed. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that the Party make the cooperative approach web page available on the JCM website as soon as possible.
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures	As for ID# 18.H.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	Japan reported that the methodologies have been developed in line with the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology", which explain the key concepts, such as reference emissions and eligibility criteria for projects to be registered under the JCM. The Party also reported that the Guidelines stipulate that project participants are required to demonstrate that the reference emissions have been calculated to be below the 'business as usual' level and justify that they represent plausible emissions in providing the same outputs or service level of the proposed JCM project by adopting conservative values from the available sources on the best available technology, where reasonable. However, the information reported by Japan was not found to be sufficiently transparent or complete as no web page for the cooperative approach exists on the JCM website, and no explanation as to why was reported. The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator. During the review, Japan provided additional information that explained that it has already reached an understanding with the partner country to establish the cooperative approach and draft guidelines and related documentation have already been prepared. Japan also clarified that a Joint Committee has not yet been established for the cooperative approach and that the web page for the approach will be added to the JCM website once the committee is formed. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that the Party make the cooperative approach web page available on the JCM website as soon as possible.
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	Japan reported that if a project is deemed susceptible to the risk of non-permanence of mitigation, the relevant rules and procedures concerning buffer credits are applied, namely, buffer credits are withheld from credits issued under the project and may be released in line with relevant decisions of the Joint Committee. The Party explained that under the JCM, developers of REDD+ projects are required to prepare: (a) A REDD+ Safeguard Activity Implementation Plan containing an ex ante description of the current status of the project site, an assessment of the risks of reversal and plans for safeguarding activities, including their monitoring; (b) A REDD+ Safeguard Activity Progress Report containing the results of monitoring and improvements for the next monitoring period. In the case of CCS and CCUS projects, project participants are required to follow the "Joint Crediting Mechanism Guidelines for Developing Proposed Methodology for Carbon Capture and Storage and Carbon Capture, Utilization and Storage" in addressing the risk of non-permanence of mitigation and reversals of emission reductions. The Party also explained that when CO_2 leakage is monitored, the amount of credits to be cancelled will be equal to the amount of leakage detected.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
		However, the information reported by Japan was not found to be sufficiently transparent or complete as no web page for the cooperative approach exists on the JCM website, and no explanation as to why was reported. During the review, Japan provided additional information that explained that it has already reached an understanding with the partner country to establish the cooperative approach and draft guidelines and related documentation have already been prepared. Japan also clarified that a Joint Committee has not yet been established for the cooperative approach and that the web page for the approach will be added to the JCM website once the Committee is formed. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that the Party make the cooperative approach web page accessible on the JCM website as soon as possible.
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	Japan reported that each project under the cooperative approach is implemented taking the potential negative environmental, economic and social impacts into consideration, in consultation with stakeholders and in line with the relevant domestic laws and regulations in force. The Party explained that, when designing a proposed JCM project, developers are required to apply the relevant JCM guidelines for developing sustainable development plans and reports. The guidelines require developers to conduct: (a) An ex ante analysis of the contribution of the project to sustainable development by following and completing the SDIP form; (b) An ex post evaluation of the contribution of the project to sustainable development by following and completing the SDIR form. However, the information reported by Japan was not found to be sufficiently transparent or complete as no web page for the cooperative approach exists on the JCM website, and no explanation as to why was reported. During the review, Japan provided additional information that explained that it has already reached an understanding with the partner country to establish the cooperative approach and draft guidelines and related documentation have already been prepared. Japan also clarified that a Joint Committee has not yet been established for the cooperative approach and that a web page for the approach will be added to the JCM website once the committee is formed. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that the Party make the cooperative approach web page available on the JCM website as soon as possible.
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of	Japan reported that the compliance of each project with domestic laws and regulations is monitored by both the Government of Japan and the Government of its partner country, ensuring that the eleventh preambular paragraph of the Paris Agreement is reflected in the cooperative approach. The Party also reported that project participants who receive financial support from the Government of Japan are required to take measures that align with Japan's National Action Plan on Business and Human Rights 2020–2025 and its "Guidelines on Respecting Human Rights in Responsible Supply Chains". Japan noted that the JCM guidelines for developing sustainable development plans and reports are also relevant to this reporting requirement, as is the "Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)", which was developed to provide basic principles and specific recommendations on gender equality and to encourage stakeholders, especially project participants who implement a "JCM model project", to take actions at all stages of the project cycle.

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	However, the information reported by Japan was not found to be sufficiently transparent or complete as no web page for the cooperative approach exists on the JCM website, and no explanation as to why was reported. During the review, Japan provided additional information that explained that it has already reached an understanding with the partner country to establish the cooperative approach and draft guidelines and related documentation have already been prepared. Japan also clarified that a Joint Committee has not yet been established for the cooperative approach and that the web page for the approach will be added to the JCM website once the committee is formed. The Article 6 TERT acknowledges the additional information provided by Japan and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Japan include the information in its future reporting. The Article 6 TERT also recommends that the Party make the cooperative approach web page available on the JCM website as soon as possible.
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 19

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0030, "Joint Crediting Mechanism between the Government of Japan and the Republic of Moldova"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party	As for ID# 18.G.1 in table 2

	(decision 2/CMA.3, annex, para. 18(g))	
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision	As for ID# 18.I.1 in table 16

	2/CMA.3, annex, para. 18(i)(i))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 20

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0031, "Joint Crediting Mechanism between the Government of Japan and Georgia"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods	As for ID# 18.H.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(h)(i))	
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 16
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 21

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0032, "Joint Crediting Mechanism between the Government of Japan and the Democratic Socialist Republic of Sri Lanka"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 16
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 2

Table 22

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0033, "Joint Crediting Mechanism between the Government of Japan and the Republic of Uzbekistan"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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)	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 16
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 23

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0034, "Joint Crediting Mechanism between the Government of Japan and the Independent State of Papua New Guinea"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 18
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by minimizing the risk of non-permanence of	As for ID# 18.H.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	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 (decision 2/CMA.3, annex, para. 18(h)(iii))	
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 16
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 24

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0035, "Joint Crediting Mechanism between the Government of Japan and the United Arab Emirates"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.2	Description of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.2 in table 18
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 18
18.G.4	Expected mitigation for each year of the duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.4 in table 18
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties	As for ID# 18.H.2 in table 18

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 18
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 18
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity	As for ID# 18.I.2 in table 18

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(i)(ii))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 25

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0036, "Joint Crediting Mechanism between the Government of Japan and the Kyrgyz Republic"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and	As for ID# 18.H.1 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 16
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 26

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0037, "Joint Crediting Mechanism between the Government of Japan and the Republic of Kazakhstan"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including	As for ID# 18.H.2 in table 2

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 16
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 27

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0038, "Joint Crediting Mechanism between the Government of Japan and Ukraine"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.2	Description of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.2 in table 18
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.3 in table 18
18.G.4	Expected mitigation for each year of the duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.4 in table 18
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through	As for ID# 18.H.2 in table 18

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 18
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	As for ID# 18.I.1 in table 18
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples,	As for ID# 18.I.2 in table 18

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

Table 28

Recommendations relating to identified areas for improvement of the consistency of the information included in Japan's updated initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0039, "Joint Crediting Mechanism between the Government of Japan and the United Republic of Tanzania"

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.1 in table 2
18.G.3	Duration of the cooperative approach	As for ID# 18.G.3 in table 18

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	(decision 2/CMA.3, annex, para. 18(g))	
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	As for ID# 18.G.5 in table 2
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	As for ID# 18.H.1 in table 2
18.H.2	How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, 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) (decision 2/CMA.3, annex, para. 18(h)(ii))	As for ID# 18.H.2 in table 2
18.H.3	How the cooperative approach ensures environmental integrity, including by 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 (decision 2/CMA.3, annex, para. 18(h)(iii))	As for ID# 18.H.3 in table 2
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental,	As for ID# 18.I.1 in table 16

ID#	*Element of information to be reported*	*Description of area of improvement with recommendation*
	economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	
18.I.3	How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))	As for ID# 18.I.3 in table 2
18.I.5	How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))	As for ID# 18.I.5 in table 3
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	As for ID# 18.I.6 in table 3

II. Capacity-building needs[6] identified by the Article 6 technical expert review team in consultation with the Party during the review of its updated initial report

4. The Article 6 TERT did not identify any capacity-building needs in consultation with Japan during the Article 6 technical expert review of its updated initial report.

[6] As referred to in decision 6/CMA.4, annex II, para. 7.

Annex

Documents and information used during the review

I. Reference documents

"Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement". Annex to decision 2/CMA.3. FCCC/PA/CMA/2021/10/Add.1. Available at https://unfccc.int/documents/460950.

"Guidelines for the Article 6 technical expert review referred to in decision 2/CMA.3, annex, chapter V (Review)". Annex II to decision 6/CMA.4. FCCC/PA/CMA/2022/10/Add.2. Available at https://unfccc.int/documents/626570.

"Matters relating to cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement". Decision 4/CMA.6. FCCC/PA/CMA/2024/17/Add.1. Available at https://unfccc.int/documents/644937.

"Modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement". Annex to decision 18/CMA.1. FCCC/PA/CMA/2018/3/Add.2. Available at https://unfccc.int/documents/193408.

Updated initial report of Japan. Available at https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/reports.

II. Additional information provided by the Party

Responses to questions during the review were received from Kentaro Takahashi (Ministry of the Environment), including additional material. The following references were provided by Japan and may not conform to UNFCCC editorial style as some have been reproduced as received:

"Authorization of the JCM as a cooperative approach". Available at https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202510150749---Authorization_Japan.pdf.

"Common Specifications of the JCM Registry (Mongolia)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_MN_RG_ver02.0.pdf.

"Guideline on Gender Equality for the Joint Crediting Mechanism (JCM)". Available at https://gec.jp/jcm/jp/kobo/r04/mp/jcmsbsdR4_gender_en.pdf.

"Guidelines for Addressing and Respecting Safeguards for REDD-plus and Afforestation/Reforestation (Philippines, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_PH_GL_SG_Forest_ver01.0.pdf.

"Guidelines for Developing Proposed Methodology (Moldova, ver02.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_MD_RG_ver02.0.pdf.

"Guidelines for Developing Proposed Methodology (Thailand, ver02.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_TH_GL_PM_ver02.0.pdf.

"Guidelines for Developing Proposed Methodology (Maldives, ver02.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_MV_RG_ver02.0.pdf.

"Guidelines for Developing Proposed Methodologies for Carbon Capture and Storage and Carbon Capture, Utilization and Storage (CCS and CCUS) (Indonesia, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_ID_GL_PM_CCS-CCUS_ver01.0.pdf.

"Guidelines for Developing Proposed Methodology for REDD-plus (Cambodia, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_KH_GL_PM_REDD_ver01.0.pdf.

"Guidelines for Developing Proposed Methodology for REDD-plus (Lao PDR, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_LA_GL_PM_REDD_ver01.0.pdf.

"Guidelines for Developing Proposed Methodology for REDD-plus and Afforestation/Reforestation (Philippines, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_PH_GL_PM_Forest_ver01.0.pdf.

"Guidelines on Respecting Human Rights in Responsible Supply Chains". Available at https://www.meti.go.jp/policy/economy/business-jinken/guidelines/provisionalenglishtranslation.pdf.

"JCM–Project registers". Available at https://www.jcm.go.jp/jc/projects.

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"JCM rules and guidelines (Cambodia–Japan)". Available at https://www.jcm.go.jp/jc/kh-rules-and-guidelines.

"JCM rules and guidelines (Chile–Japan)". Available at https://www.jcm.go.jp/jc/cl-rules-and-guidelines.

"JCM rules and guidelines (Costa Rica–Japan)". Available at https://www.jcm.go.jp/jc/cr-rules-and-guidelines.

"JCM rules and guidelines (Ethiopia–Japan)". Available at https://www.jcm.go.jp/jc/et-rules-and-guidelines.

"JCM rules and guidelines (Georgia–Japan)". Available at https://www.jcm.go.jp/jc/ge-rules-and-guidelines.

"JCM rules and guidelines (Indonesia–Japan)". Available at https://www.jcm.go.jp/jc/id-rules-and-guidelines.

"Joint Crediting Mechanism Guidelines for Developing Project Design Document and Monitoring Report for Carbon Capture and Storage and Carbon Capture, Utilization and Storage (Indonesia, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_ID_GL_PDD_MR_CCS-CCUS_ver01.0.pdf.

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"JCM rules and guidelines (Lao PDR–Japan)". Available at https://www.jcm.go.jp/jc/la-rules-and-guidelines.

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"Joint Crediting Mechanism Rules and Guidelines between the United Republic of Tanzania and Japan". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_TZ_RG_ver01.0.pdf.

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"Rules of Implementation for the JCM (Philippines, ver01.0)". Available at https://www.jcm.go.jp/jc/wp-content/uploads/sites/3/JCM_PH_RG_ver01.0.pdf.

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