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of the Parties to the Paris Agreement**

**Eighth session**

Antalya, 9–20 November 2026

**Technical expert review of biennial transparency reports**

**Report by the secretariat**

*Summary*

This report describes the secretariat's activities relating to the technical expert review of biennial transparency reports in the reporting period 1 November 2025 to 31 August 2026. It provides an update on the status of submissions of biennial transparency reports and the reviews thereof; an overview of the training of technical expert reviewers and the 3<sup>rd</sup> meeting of lead reviewers; and information on voluntary reviews of information on climate change impacts and adaptation, simplified reviews of national inventory reports, and reviews of technical analyses of activities set out in paragraph 70 of decision [1/CP.16](#). Furthermore, the report presents challenges encountered by the secretariat, Parties and technical expert reviewers in conducting the reviews.



## Abbreviations and acronyms

|                    |                                                                                                                                                                                                                                  |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Annex I Party      | Party included in Annex I to the Convention                                                                                                                                                                                      |
| BTR                | biennial transparency report                                                                                                                                                                                                     |
| CMA                | Conference of the Parties serving as the meeting of the Parties to the Paris Agreement                                                                                                                                           |
| CO <sub>2</sub> eq | carbon dioxide equivalent                                                                                                                                                                                                        |
| COP                | Conference of the Parties                                                                                                                                                                                                        |
| CRT                | common reporting table                                                                                                                                                                                                           |
| CTF                | common tabular format                                                                                                                                                                                                            |
| ETF                | enhanced transparency framework under the Paris Agreement                                                                                                                                                                        |
| GHG                | greenhouse gas                                                                                                                                                                                                                   |
| IPCC               | Intergovernmental Panel on Climate Change                                                                                                                                                                                        |
| IPPU               | industrial processes and product use                                                                                                                                                                                             |
| IT                 | information technology                                                                                                                                                                                                           |
| LDC                | least developed country                                                                                                                                                                                                          |
| LR                 | lead reviewer                                                                                                                                                                                                                    |
| LULUCF             | land use, land-use change and forestry                                                                                                                                                                                           |
| MPGs               | modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement                                                                                     |
| NDC                | nationally determined contribution                                                                                                                                                                                               |
| NE                 | not estimated                                                                                                                                                                                                                    |
| NIR                | national inventory report                                                                                                                                                                                                        |
| QA/QC              | quality assurance/quality control                                                                                                                                                                                                |
| 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) |
| SB                 | sessions of the subsidiary bodies                                                                                                                                                                                                |
| SIDS               | small island developing State(s)                                                                                                                                                                                                 |
| TER                | technical expert review                                                                                                                                                                                                          |
| TERR               | technical expert review report                                                                                                                                                                                                   |
| TERT               | technical expert review team                                                                                                                                                                                                     |

## I. Introduction

### A. Mandate

1. CMA 1 outcomes regarding the TER process included:
  - (a) Requesting the secretariat to produce an annual report on the TER;<sup>1</sup>
  - (b) Adopting the MPGs,<sup>2</sup> which state that a TER may be conducted as a centralized review, in-country review, desk review or simplified review<sup>3</sup> and that the LDCs and SIDS may choose to participate in the same centralized review as a group;<sup>4</sup>
  - (c) Deciding that LR shall meet annually at a meeting of LR to discuss how to improve the quality, efficiency and consistency of TERs, and develop conclusions on those meetings;<sup>5</sup>
  - (d) Noting that the technical analysis referred to in paragraph 11 of decision [14/CP.19](#) (REDD+ technical analysis) shall be carried out concurrently with the TER under Article 13 of the Paris Agreement.<sup>6</sup>
2. CMA 4 decided that a Party may, on a voluntary basis, request the secretariat to organize a review of the information reported by the Party pursuant to chapter IV (Information related to climate change impacts and adaptation under Article 7 of the Paris Agreement) of the MPGs as part of the TER pursuant to chapter VII of the MPGs.<sup>7</sup>

### B. Scope

3. This report covers activities undertaken by the secretariat related to the TER of BTRs for the reporting period 1 November 2025 to 31 August 2026. It presents key statistics and notable achievements related to TERs in the reporting period, including cumulative data as at 31 August 2026, where relevant, as well as challenges encountered by the secretariat in organizing and conducting TERs.

### C. Structure

4. The report contains information on BTR submission status (see chap. II below), the TER of submitted BTRs, including training of technical experts (see chap. III below), voluntary reviews of information on climate change impacts and adaptation (see chap. IV below), key elements of published TERRs (see chap. V below), challenges encountered by the secretariat in delivering on TER-related mandates (see chap. VI below), simplified reviews of NIRs (see chap. VII below), the proceedings and conclusions of the 3<sup>rd</sup> meeting of LR of BTRs (see chap. VIII below), communication and outreach (see chap. IX below) and budgetary and financial matters (see chap. X below). It also contains information on REDD+ technical analyses, which were conducted concurrently with the TER of BTRs (see annex I) and challenges encountered by technical expert reviewers and Parties during the TERs (see annex II).

## II. Status of submissions of biennial transparency reports

5. A total of 136 Parties had submitted BTR1s as at 31 August 2026. Of those Parties, 88 had submitted their BTR1s by the 31 December 2024 deadline, of which 73 Parties

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<sup>1</sup> Decision [18/CMA.1](#), para. 6(b).

<sup>2</sup> Decision [18/CMA.1](#), para. 1. The MPGs are in the annex to that decision.

<sup>3</sup> Decision [18/CMA.1](#), annex, para. 151.

<sup>4</sup> Decision [18/CMA.1](#), annex, para. 157.

<sup>5</sup> Decision [18/CMA.1](#), annex, para. 186.

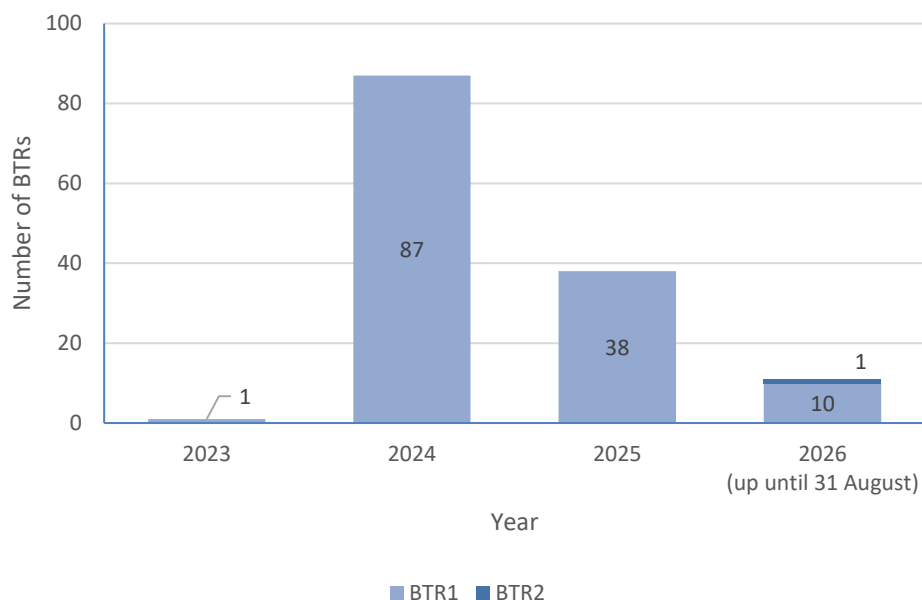
<sup>6</sup> Decision [18/CMA.1](#), para. 14.

<sup>7</sup> Decision [9/CMA.4](#), para. 1.

submitted CRTs, 69 submitted CTF tables for NDC information and 54 submitted CTF tables for support information with their BTR1s. In addition, the first BTR2 was submitted on 8 August 2026, before the deadline of 31 December 2026. It included a stand-alone NID, CRTs and CTF tables for NDC and support information. Figure 1 shows BTR submissions by year.

Figure 1

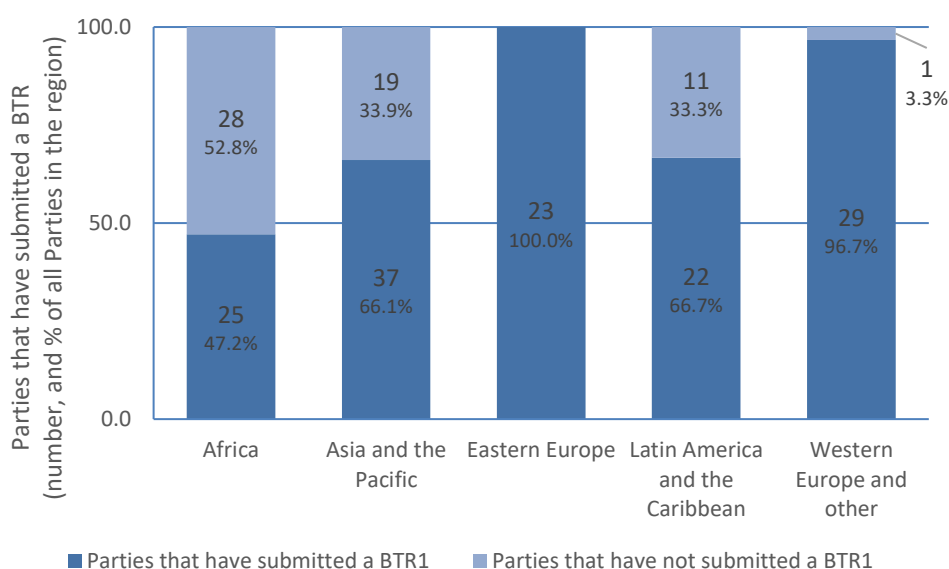
**Submission of biennial transparency reports, by year, as at 31 August 2026**



6. All regions are represented in the BTR1 submissions received as at 31 August 2026, with 25 African States, 37 Asia-Pacific States, 23 Eastern European States, 22 Latin American and Caribbean States and 29 Western European and other States having submitted their BTR1s (see figure 2). While the full regional coverage demonstrates a universal commitment to implementing the ETF, the regional distribution, as well as feedback from Parties, suggests that challenges in preparing and submitting BTR1s were encountered by developing countries. The BTR2 submission was received from a Party in Latin America and the Caribbean.

Figure 2

**Submission of first biennial transparency reports, by region, as at 31 August 2026**



7. Of the submitted BTR1s, 28 were from the LDCs and SIDS, representing 20.6 per cent of total submissions. Specifically, 13 submissions were from the LDCs, 12 were from SIDS and 3 were from Parties that are both LDCs and SIDS.

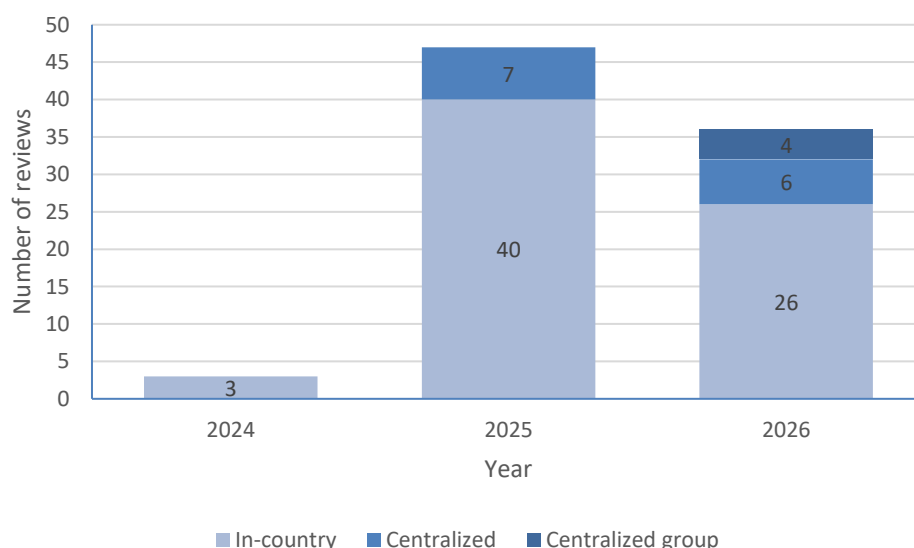
8. Regarding the language in which the BTR1s were submitted, 98 (72.1 per cent) were in English. Spanish was the second most common language, accounting for 19 reports (14.0 per cent), followed by French with 11 reports (8.1 per cent), Russian with 7 reports (5.1 per cent) and Chinese with 1 report (0.7 per cent).<sup>8</sup> Only six Parties submitted BTRs in both English and another United Nations language. The BTR2 received was submitted in Spanish.

### III. Technical expert review of submitted biennial transparency reports

9. As at 31 August 2026, 86 review weeks had been completed and 2 were in progress. A further 24 review weeks were scheduled for the remainder of 2026. Of the 86 review weeks completed, 69 were in-country in format and 13 were centralized, while 4 were in a centralized group format (see para. 27 below) (see figure 3).<sup>9</sup>

Figure 3

**Format of technical expert review weeks of first biennial transparency reports conducted as at 31 August 2026**



#### A. Planning and coordination

10. The secretariat undertook preparatory actions to support the TER of BTRs submitted. Following the receipt of a submission, the secretariat established contact with the Party concerned and agreed with the Party on the format of the TER and the dates of the review week at least 14 weeks prior to that week.<sup>10</sup>

11. As at 31 August 2026, all 136 Parties that had submitted their BTR1 had been contacted by the secretariat to initiate the TER process. As at the same date, TERs had been scheduled for 124 Parties (91 per cent of submitting Parties) (112 in 2024–2026 and 12 in the first half of 2027), consultations were ongoing with 4 Parties and responses had not been received from 8 Parties.

<sup>8</sup> In the case of a multilingual submission from a single Party, one official language was counted.

<sup>9</sup> For more details on Parties reviewed, review format and review week dates, see <https://unfccc.int/documents/645840>.

<sup>10</sup> Pursuant to decision [18/CMA.1](#), annex, para. 162(a).

12. The consultations conducted as part of planning for each TER provided the secretariat with an opportunity to offer Parties operational guidance for the TER process and clarify the scope of the TER, including by identifying or confirming each Party's intention to undergo voluntary review of information on climate change impacts and adaptation; undergo a concurrent REDD+ technical analysis of a REDD+ technical annex to the BTR; and submit or resubmit the BTR, NID, CRTs or CTF tables ahead of the review week.

13. To ensure that all the review weeks scheduled in the reporting period proceeded smoothly, the secretariat signed memorandums of understanding with two Parties undergoing in-country reviews that are not signatory to the Convention on the Privileges and Immunities of the United Nations.<sup>11</sup>

## B. Training programme for technical experts participating in the technical expert review of biennial transparency reports

14. Since the inception in 2023 of the training programme for technical experts participating in the TER of BTRs,<sup>12</sup> all five courses under the programme, including their certification examinations, have been launched. As at 31 August 2026, 17 examination periods had been conducted, and of the 2,265 experts nominated to the UNFCCC roster of experts registered for examinations,<sup>13</sup> 1,485 had successfully completed relevant examinations and are thus eligible to participate in TERs. Tables 1–2 show the disaggregation of eligible experts by region and by LDC and SIDS grouping respectively, information which is relevant to achieving balance in TERT composition, and table 3 presents the number of eligible experts by course, illustrating thematic composition of the pool of experts.

Table 1

**Experts eligible to participate in the technical expert review of biennial transparency reports, by region, as at 31 August 2026**

| <i>Region</i>                     | <i>No. of experts</i>    |
|-----------------------------------|--------------------------|
| Africa                            | 415                      |
| Asia and the Pacific              | 327                      |
| Eastern Europe                    | 125                      |
| Latin America and the Caribbean   | 224                      |
| Western European and other States | 370                      |
| <b>Total</b>                      | <b>1 461<sup>a</sup></b> |

<sup>a</sup> An additional 24 experts were nominated by intergovernmental organizations and are eligible to participate in the TER of BTRs, taking the total to 1,485.

Table 2

**Experts from the least developed countries and small island developing States eligible to participate in the technical expert review of biennial transparency reports, as at 31 August 2026**

| <i>Category</i> | <i>No. of experts</i>  |
|-----------------|------------------------|
| LDCs            | 157                    |
| SIDS            | 69                     |
| <b>Total</b>    | <b>226<sup>a</sup></b> |

<sup>a</sup> An additional four experts were nominated by Parties that are both LDCs and SIDS and are eligible to participate in the TER of BTRs, taking the total to 230.

<sup>11</sup> See [https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg\\_no=III-1&chapter=3&clang=en](https://treaties.un.org/pages/ViewDetails.aspx?src=TREATY&mtdsg_no=III-1&chapter=3&clang=en).

<sup>12</sup> See <https://unfccc.int/process-and-meetings/transparency-and-reporting/training-programmes-for-expert-reviewers#PA-review-training-programme>.

<sup>13</sup> Some experts registered for more than one examination per year.

Table 3

**Experts who had passed examinations for the training programme for technical experts participating in the technical expert review of biennial transparency reports, by course and sub-course, as at 31 August 2026**

| <i>Course</i>                                                                            | <i>No. of experts</i> |
|------------------------------------------------------------------------------------------|-----------------------|
| A: General and cross-cutting aspects for the TER (mandatory for all experts)             | 1 883                 |
| B: GHG inventory                                                                         |                       |
| B1: General                                                                              | 858                   |
| B2: Energy                                                                               | 325                   |
| B3: IPPU                                                                                 | 244                   |
| B4: Agriculture                                                                          | 145                   |
| B5: LULUCF                                                                               | 213                   |
| B6: Waste                                                                                | 172                   |
| C: Tracking progress in implementing and achieving NDCs                                  |                       |
| C1: Cross-cutting                                                                        | 1 103                 |
| C2: Tracking progress                                                                    | 1 076                 |
| C3: Policies and measures                                                                | 803                   |
| C4: Projections                                                                          | 685                   |
| D: Finance, technology development and transfer, and capacity-building support           | 620                   |
| E: Climate change impacts and adaptation reported under Article 7 of the Paris Agreement | 437                   |

*Note:* The total number of experts listed in this table is more than the total number of certified experts (1,485) or the number of experts registered for the examinations (2,265), as experts have taken examinations for multiple courses and sub-courses. In addition, the number of experts listed in this table does not represent the number of experts eligible to participate in TERs, as experts need to pass examinations following their completion of courses and sub-courses to earn their eligibility, in addition to having experience in past reviews.

15. Although the total number of eligible experts has increased (1,485 as at 31 August 2026 versus 1,306 as at the end of the previous reporting period<sup>14</sup>), the relatively small number of experts passing the examinations for the agriculture, LULUCF and waste sub-courses of the training programme signals a potential future shortage of experts for those thematic areas and could necessitate more nominations of qualified experts to ensure adequate thematic coverage in TERTs.

### C. Technical expert review team composition

16. The secretariat forms the TERT for each TER at least 10 weeks prior to the review week.<sup>15</sup> In doing so, it applies the criteria for TERT composition balance outlined in the MPGs.<sup>16</sup> Consideration is given, to the extent possible, to geographical balance, gender representation, proficiency in the language of the Party undergoing review, and relevant experience and expertise of the team. Each TERT is composed of technical review experts from the UNFCCC roster of experts that are eligible to conduct TERs under the ETF, and team members cover, as relevant and as applicable, the following thematic areas: GHG inventories; tracking progress in implementing and achieving NDCs; projections; policies and measures; climate change impacts and adaptation; and financial, technology development and transfer, and capacity-building support.

<sup>14</sup> [FCCC/PA/CMA/2025/17](#), para. 12.

<sup>15</sup> Pursuant to decision [18/CMA.1](#), annex, para. 162(b).

<sup>16</sup> Decision [18/CMA.1](#), annex, paras. 175–182.

17. Experts are also selected to avoid conflict of interest with the Party under review.<sup>17</sup> Prior to the TER, experts are asked to sign the Agreement for Expert Review Services for BTR Review Activities.<sup>18</sup>

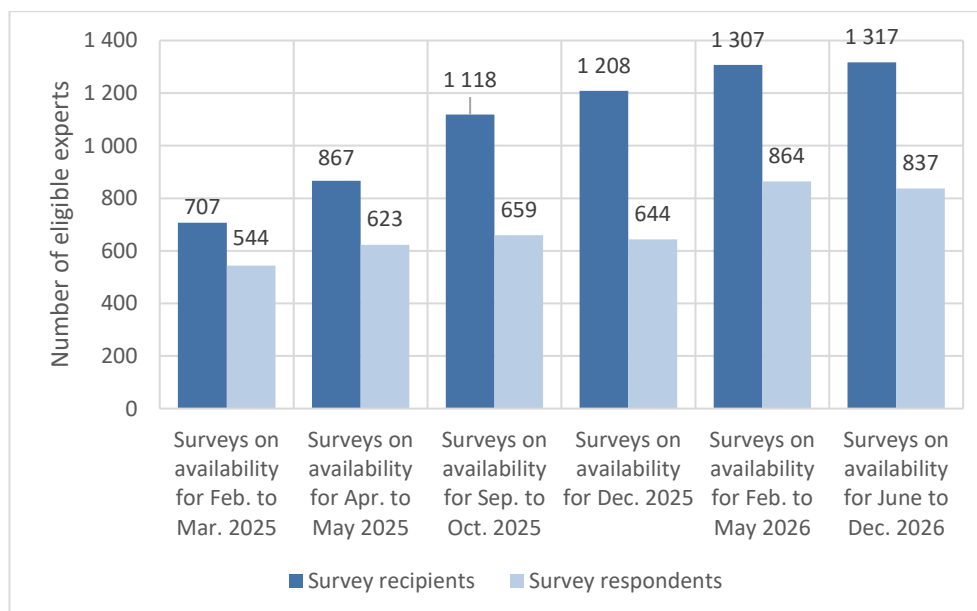
18. Each TERT includes two LRs, one each from a developed and a developing country Party. The LRs ensure consistency and quality in the TER process, facilitate communication between the Parties and the TERT, and provide guidance to the secretariat in compiling and editing the final TERRs.

19. The secretariat supports the coordination and functioning of the TERTs, ensuring that the TERs are conducted within the mandated timelines and in accordance with the relevant principles outlined in the MPGs, which include conducting TERs in a facilitative, non-intrusive, non-punitive manner, respecting national sovereignty and avoiding placing undue burden on Parties.<sup>19</sup>

20. In the reporting period, the secretariat undertook various activities related to TERT composition. To facilitate planning for TERs, the secretariat sent two surveys, one in November 2025 and one in March 2026, to experts eligible for conducting TERs to determine their availability to participate in TERs. With the aim of reducing the burden on experts in sharing their availability and enabling longer-term planning by the secretariat, the number of surveys was reduced compared with the previous reporting period (for which there were four) and details of availability were requested for a longer period. The number of experts receiving the survey has increased over time owing to the increasing number of experts who successfully completed the relevant training and examinations. In response to the latest survey, sent on 27 March 2026 regarding availability for TERs scheduled from June to December 2026, 837 experts (64.0 per cent of those to whom the survey was sent) responded indicating their availability. Figure 4 shows the number of experts receiving and responding to the surveys issued in this and the previous reporting period.

Figure 4

**Response of experts to the surveys issued by the secretariat in 2024–2026 on availability to participate in technical expert reviews of biennial transparency reports**



21. In the reporting period, of the 592 invitations issued to experts to participate in the 62 TERs completed or scheduled to be conducted in 2026, 431 were accepted and 161 were declined (a 27.2 per cent rejection rate). The most common reasons cited for experts declining

<sup>17</sup> See para. 5 of the document on handling confidential information during BTR reviews, available at <https://unfccc.int/documents/638346>.

<sup>18</sup> Contained in annex II to the document on handling confidential information during BTR reviews, available at <https://unfccc.int/documents/638346>.

<sup>19</sup> Pursuant to decision [18/CMA.1](#), annex, para. 148.

were changes in work commitments since responding to the availability survey (50.6 per cent) and lack of financial support (27.2 per cent). Other reasons included logistical or administrative issues, travel concerns and personal challenges. Since the inception of TERs in 2024, 1,104 invitations have been issued to experts to participate in the 112 TERs completed or scheduled to be conducted by 31 December 2026, of which 796 were accepted and 308 were declined (a 27.9 per cent rejection rate). The 796 instances of participation were covered by 466 experts, some of whom participated in more than one TER.

22. A summary of statistics related to TERT composition in the reporting period for TERs scheduled in 2026 is as follows:

(a) A total of 355 experts participated in TERs, of which 280 (78.9 per cent) participated in one TER and 75 (21.1 per cent) participated in more than one TER. In total, 431 instances of expert participation<sup>20</sup> occurred across the 60 TERTs composed for the 62 Parties undergoing TER;<sup>21</sup>

(b) Experts from Western European and other States accounted for the largest share of experts participating in TERs, followed by those from African States, Asia-Pacific States, Eastern European States and Latin American and Caribbean States (see table 4). Seven experts from intergovernmental organizations also participated;

(c) The LDCs accounted for 32 expert participations from 12 countries, SIDS accounted for 14 expert participations from 8 countries and Parties that are both LDCs and SIDS accounted for 2 expert participations from 1 country, reflecting the growing commitment of the LDCs and SIDS to engagement in the TER process compared with the previous reporting period, despite capacity constraints;

(d) Of the 431 instances of participation, 211 (49.0 per cent) were by female experts and 220 (51.0 per cent) were by male experts, an improved gender balance compared with the previous reporting period.<sup>22</sup> Further, 257 (59.6 per cent) of the expert participations were funded by the secretariat, in line with the existing procedures for participation in UNFCCC activities, and 174 (40.4 per cent) were funded by the institution nominating the expert to the UNFCCC roster of experts;

(e) A total of 554 assignments were distributed across various thematic areas.<sup>23</sup> Of the assignments, 280 (50.5 per cent) were allocated to GHG inventories, under which specific assignments related to general and cross-cutting issues and to the energy, IPPU, agriculture, LULUCF and waste sectors (see table 5);

(f) In composing the TERTs, the secretariat invited both newly certified experts and experts experienced in conducting reviews of annual submissions of GHG inventories and supplementary information under the Kyoto Protocol, reviews of national communications and biennial reports and/or technical analyses of biennial update reports. The experts with no previous review experience accounted for 118 (27.4 per cent) of the 431 expert participations, a significant increase compared with the previous reporting period and a result consistent with the emphasis placed on this matter by the BTR LR at their 3<sup>rd</sup> meeting;<sup>24</sup>

(g) Regarding attendance at review weeks, 409 (94.9 per cent) of expert participations were in person and 22 (5.1 per cent) were remote. The reasons for remote participation, facilitated on an exceptional basis, included unexpected lack of funding, visa difficulties, transport disruptions and unforeseen health conditions preventing travel.

<sup>20</sup> Some experts participated in multiple TERs to enable the secretariat to fulfil the criteria for TERT composition balance outlined in the MPGs, including that the collective skills and competencies of the TERTs correspond to the information to be reviewed, as well as provisions for the participation of LRs. Therefore, there are more expert participations than experts.

<sup>21</sup> In two instances, a larger TERT conducted the TER of two Parties at the same time.

<sup>22</sup> FCCC/PA/CMA/2025/17, para. 20(d).

<sup>23</sup> Some experts were allocated to multiple thematic areas for the same TER.

<sup>24</sup> See para. 4 of the conclusions from the 3<sup>rd</sup> meeting of LRs of BTRs, available at <https://unfccc.int/event/third-meeting-of-lead-reviewers-of-biennial-transparency-reports-btr>.

Table 4

**Expert participation in technical expert review teams, by region or grouping, in the reporting period and to date as at 31 August 2026**

| <i>Region or grouping</i>       | <i>No. of experts<br/>(reporting<br/>period)</i> | <i>Share of all<br/>experts<br/>(reporting<br/>period) (%)</i> | <i>No. of experts<br/>(cumulative)</i> | <i>Share of all<br/>experts<br/>(cumulative)<br/>(%)</i> |
|---------------------------------|--------------------------------------------------|----------------------------------------------------------------|----------------------------------------|----------------------------------------------------------|
| Africa                          | 86                                               | 20.0                                                           | 142                                    | 17.8                                                     |
| Asia and the Pacific            | 78                                               | 18.1                                                           | 148                                    | 18.6                                                     |
| Eastern Europe                  | 61                                               | 14.1                                                           | 114                                    | 14.3                                                     |
| Latin America and the Caribbean | 53                                               | 12.3                                                           | 117                                    | 14.7                                                     |
| Western Europe and other States | 146                                              | 33.9                                                           | 265                                    | 33.3                                                     |
| Intergovernmental organizations | 7                                                | 1.6                                                            | 10                                     | 1.3                                                      |
| <b>Total</b>                    | <b>431</b>                                       | <b>100.0</b>                                                   | <b>796</b>                             | <b>100.0</b>                                             |

Table 5

**Expert allocation to thematic areas for the technical expert reviews conducted in the reporting period and to date as at 31 August 2026**

| <i>Thematic area</i>                                                              | <i>No. of<br/>allocations<br/>(reporting<br/>period)</i> | <i>Share of all<br/>allocations<br/>(reporting<br/>period) (%)</i> | <i>No. of<br/>allocations<br/>(cumulative)</i> | <i>Share of all<br/>allocations<br/>(cumulative)<br/>(%)</i> |
|-----------------------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------|------------------------------------------------|--------------------------------------------------------------|
| GHG inventory                                                                     | 280                                                      | 50.6                                                               | 520                                            | 51.4                                                         |
| BTR general reporting provisions                                                  | 60                                                       | 10.8                                                               | 102                                            | 10.1                                                         |
| Tracking progress in implementing<br>and achieving NDCs                           | 60                                                       | 10.8                                                               | 110                                            | 10.9                                                         |
| Policies and measures                                                             | 60                                                       | 10.8                                                               | 110                                            | 10.9                                                         |
| Projections                                                                       | 49                                                       | 8.8                                                                | 93                                             | 9.2                                                          |
| Finance, technology development<br>and transfer, and capacity-building<br>support | 17                                                       | 3.1                                                                | 39                                             | 3.8                                                          |
| Climate change impacts and<br>adaptation                                          | 28                                                       | 5.1                                                                | 38                                             | 3.7                                                          |
| <b>Total</b>                                                                      | <b>554</b>                                               | <b>100.0</b>                                                       | <b>1 012</b>                                   | <b>100.0</b>                                                 |

#### **D. Innovation, guidance, tools and materials supporting technical expert reviews**

23. The secretariat, in organizing the TERs, coordinates schedules, makes logistical and administrative arrangements for conducting the TER, and provides the TERTs with guidance, tools and materials to support the TERs. The materials include standardized templates, a compilation of relevant decisions, conclusions from the meetings of LR and guidance documents, including the *Handbook for the Review of National Greenhouse Gas Inventories*,<sup>25</sup> an updated version of which was published in 2026, all of which help to make the TER process efficient and help ensure consistency and comparability across TERs.

24. To enhance the efficiency, transparency and quality of the TER process, the secretariat continues to pursue innovation and digital solutions. Key developments in the reporting period include the enhancement of a tool that supports the formation of balanced, qualified TERTs and the refinement of interactive dashboards that allow for real-time tracking of TERs by Party and by status of the TER. A structured feedback loop for TERTs and Parties informs continuous improvement of the TER process.

25. During the reporting period, six IT-based tools were further developed to better support the TERTs in analysing GHG inventory data and information on progress in implementing and achieving the NDC reported by Parties using the ETF reporting tools. A

<sup>25</sup> Available at <https://unfccc.int/documents/657064>.

database of review issues identified by TERTs and recorded in published TERRs was also introduced. Further, the secretariat continued piloting two collaboration tools to support technical expert reviewers in working collaboratively during the TER, including coordinating questions to Parties, and jointly drafting and consolidating TERR content.

26. To provide guidance to the TERTs on complex issues, six knowledge hubs have been established in the secretariat, covering cross-cutting issues, GHG inventories, NDC progress, provision of support, adaptation and REDD+. During the reporting period, the hubs facilitated the provision of guidance on 180 review issues raised by TERTs across all six thematic areas. The secretariat held three meetings with advisory groups of technical expert reviewers to discuss the issues and agree on solutions to be proposed to the LRs at their 3<sup>rd</sup> meeting.<sup>26</sup> After being endorsed by the LRs, the solutions, framed as guidance for handling all similar issues, were incorporated into the *Review Guidance for BTR Reviews*,<sup>27</sup> thus supporting the continuous enhancement of the TER process.

27. The first ever centralized group review was held in Kigali from 11 to 15 May 2026, with the new TER format marking a milestone in the evolution of the TER process. The review week, which was hosted by the Government of Rwanda and delivered in collaboration with a number of international partners, brought together national experts, technical expert reviewers and institutional representatives. The five-day review week was immediately followed by an additional day dedicated to capacity-building, providing opportunities for knowledge exchange, peer learning and collective problem-solving, and fostering partnerships across the transparency community. The format was also aimed at improving review quality and consistency through harmonized application of review methodologies. The centralized group review demonstrated how innovation can strengthen both the efficiency of review delivery and the effectiveness and coherence of implementation of the ETF, and laid the foundation for review operations that are more scalable, efficient and knowledge-driven.

## E. Preparation of technical expert review reports

28. As at 31 August 2026, 50 TERRs had been published, with 33 of those being published during the reporting period,<sup>28</sup> and a further 36 were under preparation. TERTs make every effort to complete the TERR as early as possible and no later than 12 months from the start of the TER process.<sup>29</sup> Figure 5 shows the time taken to prepare the published TERRs.

<sup>26</sup> The proposed approaches to the issues are set out in the background paper prepared for the 3<sup>rd</sup> meeting of LRs, available at [https://unfccc.int/sites/default/files/resource/2026\\_LRs\\_BP\\_Approaches\\_for\\_BTR\\_review\\_issues.pdf](https://unfccc.int/sites/default/files/resource/2026_LRs_BP_Approaches_for_BTR_review_issues.pdf).

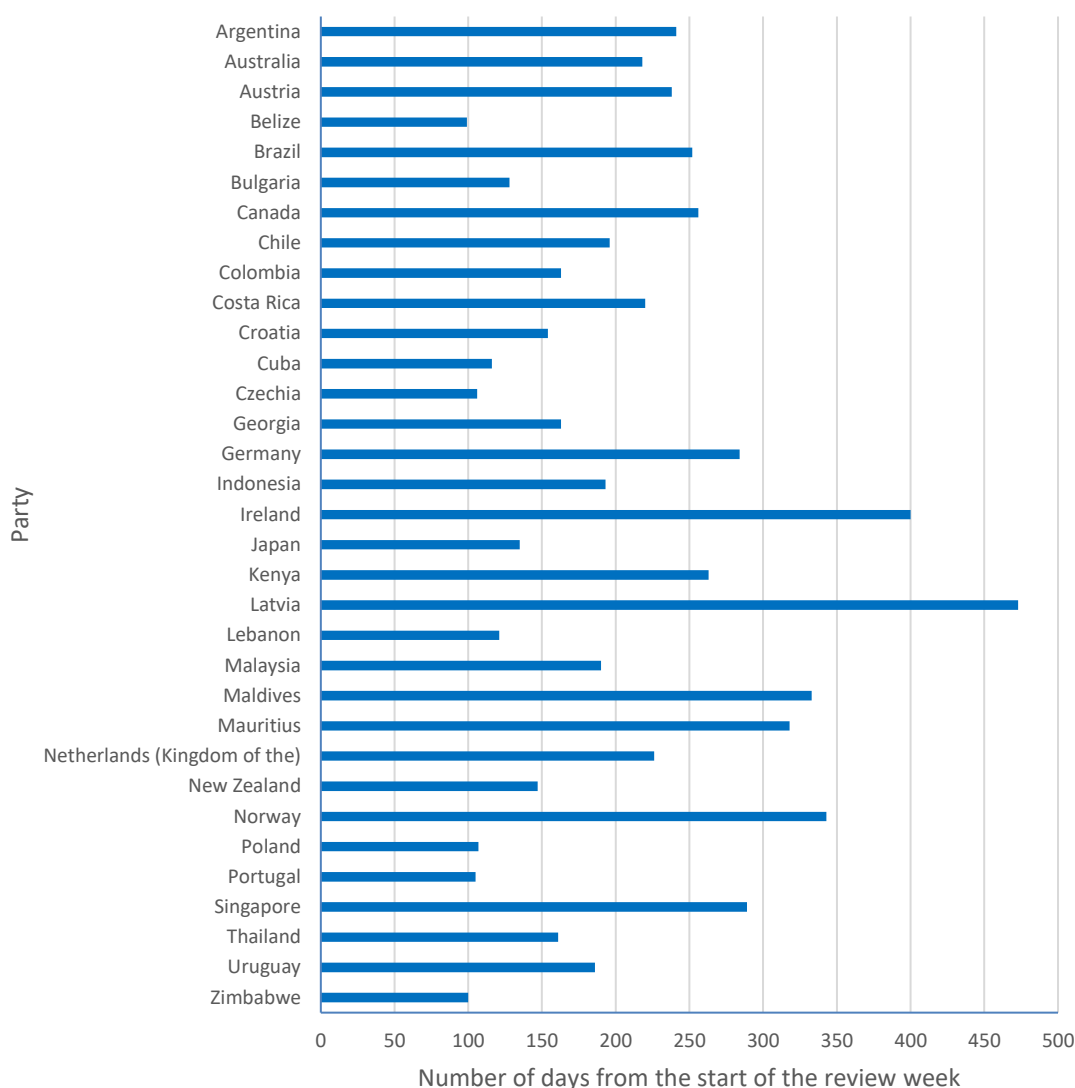
<sup>27</sup> Available at [https://unfccc.int/sites/default/files/resource/Review%20Guidance\\_v.2\\_February%202026\\_rev.pdf](https://unfccc.int/sites/default/files/resource/Review%20Guidance_v.2_February%202026_rev.pdf).

<sup>28</sup> Available at <https://unfccc.int/first-biennial-transparency-reports>.

<sup>29</sup> Pursuant to decision [18/CMA.1](#), annex, para. 162(h).

Figure 5

**Time taken to prepare the technical expert review reports published during the reporting period**



*Note:* As reporting under the UNFCCC is only required for the European part of the Kingdom of the Netherlands, the scope of the BTR submitted by the Party is limited to the European part of the Kingdom (referred to as “the Netherlands”).

## IV. Voluntary review of information on climate change impacts and adaptation

### A. Status

29. Of the 136 BTR1s submitted as at 31 August 2026, 125 include a chapter on climate change impacts and adaptation pursuant to chapter IV of the MPGs. The only BTR2 submitted as at that date also includes a chapter on climate change impacts and adaptation. Of the 86 Parties for which review weeks had been completed, 25 requested voluntary review of this information as part of the TER, and of the 26 Parties for which review weeks were scheduled to occur before 31 December 2026, 13 Parties requested voluntary review.

30. Interest in the voluntary review has increased since it was first conducted in May 2025 following the first group of experts becoming eligible to conduct the review. As at 31 August 2026, 25 Parties had undergone a voluntary review, namely 10 Parties in 2025 and 15 in 2026 (up until 31 August 2026). Uptake also extended beyond in-country reviews to centralized

and centralized group reviews, while linguistic coverage expanded from English and Spanish to include French and Russian.

31. The growing number of requests increases the demand for technical expert reviewers with expertise in adaptation. It also underlines the importance of confirming at an early stage of review planning the request for a voluntary review given that, to date, several Parties had not indicated their intention to undergo a voluntary review during the consultations referred to in paragraph 12 above.

32. To date, a small number of Parties have selected specific sections of their chapter on climate change impacts and adaptation for particular attention by the TERT.<sup>30</sup>

33. During the voluntary review, the consistency of the reported information on climate change impacts and adaptation is checked against the provisions set out in chapter IV of the MPGs. The outcomes of the review are presented in an annex to the TERR, which contains a summary of the reported information, areas of improvement in the form of encouragements and, for developing country Parties, capacity-building needs identified in consultation with the Party. In September 2025, the annex template was restructured to also provide an indication of whether the Party's adaptation priority sectors or areas correspond to the thematic targets under the United Arab Emirates Framework for Global Climate Resilience;<sup>31</sup> a summary of reported information on the iterative adaptation cycle under its four dimensions;<sup>32</sup> and a summary of reported information on loss and damage. The structure of the annex allows the reported information to be compared across Parties, while the review itself remains anchored in the MPGs.

34. Eleven of the TERRs that had been published as at 31 August 2026 include an annex containing the outcomes of the voluntary review of information on climate change impacts and adaptation, and a further 14 such TERRs were being finalized as at that date.

## B. Outcomes

35. In the outcomes of the 11 published TERRs as at 31 August 2026, the provisions of the MPGs that most often gave rise to encouragements relate to paragraph 113 (information related to monitoring and evaluation of adaptation actions and processes), followed by paragraphs 107 (information on impacts, risks and vulnerabilities), 109 (information on adaptation strategies, policies, plans, goals and actions to integrate adaptation into national policies and strategies) and 115 (information related to averting, minimizing and addressing loss and damage associated with climate change impacts).

36. Most Parties reported information on national adaptation plans or strategies, which was often complemented by information on sectoral and subnational plans and legal frameworks, and several reported measurable progress in implementing those strategies and plans, such as coverage of local authorities or number of adaptation targets met. However, while the review outcomes indicate that adaptation planning frameworks are relatively well established, evidence of results, such as the extent to which adaptation actions have reduced impacts and vulnerabilities, remains limited, and thus most Parties were encouraged to report on the effectiveness, results or sustainability of adaptation actions. Regarding monitoring, evaluation and learning systems, during the reviews, Parties typically clarified that their systems were being designed or piloted, were operational in only one or a few sectors, or were largely reliant on qualitative information.

37. In reporting on loss and damage, many Parties provided information on extreme events, disaster risk management and economic losses, but did not frame such information in terms of averting, minimizing and addressing loss and damage, or did not cover slow onset events, specific activities or institutional arrangements related to the implementation of activities on averting, minimizing and addressing loss and damage associated with the adverse effects of climate change. The outcomes of the reviews point to Parties facing both interpretation challenges in reporting information on loss and damage, such as difficulty in

<sup>30</sup> Pursuant to decision [9/CMA.4](#), para. 3.

<sup>31</sup> See decision [2/CMA.5](#), para. 9.

<sup>32</sup> See decision [2/CMA.5](#), para. 10.

distinguishing the information to be reported from that to be reported on observed impacts, risks and vulnerabilities and on broader adaptation measures, and technical challenges, such as data on losses being held by a wide range of national and subnational actors and the absence of a consolidated national process to collect them.

38. Most developing country Parties had identified capacity-building needs related to establishing and operationalizing monitoring and evaluation systems for adaptation actions (related to para. 112 of the MPGs), including indicators, baselines and methods for assessing effectiveness. The next most commonly identified needs relate to assessing loss and damage (economic and non-economic) associated with climate change impacts, including methodologies for assessing observed and potential climate change impacts and those related to slow onset events (para. 115 of the MPGs), and to methodologies, data and the treatment of uncertainties in impact, risk and vulnerability assessments (para. 107 of the MPGs). Needs related to integrating gender perspectives and local knowledge into the adaptation cycle were also frequently identified (para. 109 of the MPGs).

39. The experience with the voluntary review suggests that the quality of reporting in the adaptation chapter of the BTR depends largely on how clearly a Party understands the scope of each provision of the MPGs and how the reported information should be organized. Overlapping provisions within chapter IV, on information related to climate change impacts and adaptation, as well as between chapter IV and chapter III, on information necessary to track progress in implementing and achieving the NDC, have led in some cases to fragmented or duplicated reporting. Practical guidance on the expected content and structure of the adaptation chapter, which builds on the outline provided in annex IV to decision [5/CMA.3](#), could help Parties prepare more coherent BTRs without adding to their reporting burden.

40. The review outcomes show that reporting by Parties is strongest where national adaptation plans and their monitoring and evaluation frameworks are in place, with Parties then better able to report on adaptation progress and results, and the encouragements arising from the review able, in turn, to inform the update of those plans. Closer alignment between national adaptation planning, monitoring and evaluation cycles and BTR reporting could, therefore, improve both the quality of reporting and the usefulness of the review for national policymaking. With the voluntary review now requested for about half of the upcoming TERs, experience and lessons emerging from the reviews to date may provide a useful evidence base for the review and update, as appropriate, of the MPGs to be undertaken no later than 2028.<sup>33</sup>

## **V. Key elements of the published technical expert review reports**

41. Following the TER, the TERT prepares the TERR and its addendum, which outlines areas of improvement for the Party concerned. For developing country Parties, the TERR and addendum include any associated capacity-building needs. The TERR, as the output of the TER process, is considered in a facilitative, multilateral consideration of progress<sup>34</sup> and is made publicly available on the UNFCCC website.

### **A. Consideration of the national capabilities and circumstances of developing country Parties**

42. The TERs of BTRs conducted in the reporting period paid particular attention to the respective national capabilities and circumstances of developing country Parties.<sup>35</sup> Feedback from both Parties and TERTs gathered in post-review surveys highlights that constructive engagement during TERs helped clarify reporting requirements, supported Parties' self-assessment and facilitated the identification and prioritization of capacity-building needs. The insights provided by the feedback may inform future efforts to strengthen reviewer understanding of national circumstances and facilitate more targeted technical exchanges between Parties and technical expert reviewers during the TER process.

<sup>33</sup> Pursuant to decision [18/CMA.1](#), para. 2.

<sup>34</sup> Pursuant to decision [18/CMA.1](#), annex, para. 190(b).

<sup>35</sup> Consistently with decision [18/CMA.1](#), annex, para. 147.

43. Survey responses from developing country Parties suggest that the TER process in general took into account their national capabilities and circumstances and facilitated constructive exchanges on reporting challenges and improvement opportunities. At the same time, some Parties highlighted the importance, for supporting their continued implementation of the ETF, of closely aligning areas of improvement with the MPGs, recognizing that countries are at different stages of ETF implementation, and providing further practical guidance on addressing the areas of improvement identified.

44. Survey responses from technical expert reviewers suggest that the TER process in general gave due consideration to national capabilities and circumstances, including by providing opportunities for applying the flexibility provisions of the MPGs, identifying capacity-building needs and prioritizing recommendations according to feasibility of implementation in the light of national circumstances. Some technical expert reviewers emphasized that dialogue with Parties during the TER is important for gaining a better understanding of their institutional capacities, data availability and resource constraints, and for taking these circumstances into account in the TER. Others highlighted the need for greater consistency among TERTs in taking national capabilities and circumstances into account and for further support to be provided to technical expert reviewers for assessing national capabilities and circumstances systematically.

## B. Application of flexibility provisions by developing country Parties

45. Developing country Parties that require flexibility in implementing the ETF in the light of their capacities may apply flexibility provisions in accordance with the MPGs.<sup>36</sup> Overviews of the flexibilities available for developing country Parties concerning the reporting of national GHG inventories and reporting progress in implementing and achieving NDCs are provided in tables 6–7.

Table 6

### Flexibility provisions related to national inventory reports

| <i>Paragraph no. of the MPGs<br/>(annex to decision <a href="#">18/CMA.1</a>)</i> | <i>Short description</i>     |
|-----------------------------------------------------------------------------------|------------------------------|
| 25                                                                                | Key category analysis        |
| 29                                                                                | Uncertainty assessment       |
| 32                                                                                | Use of the notation key “NE” |
| 34                                                                                | QA/QC plan                   |
| 35                                                                                | QC procedures                |
| 48                                                                                | Gases reported               |
| 57                                                                                | Time series                  |
| 58                                                                                | Latest reporting year        |

Table 7

### Flexibility provisions related to reporting progress in implementing and achieving nationally determined contributions

| <i>Paragraph no. of the MPGs<br/>(annex to decision <a href="#">18/CMA.1</a>)</i> | <i>Short description</i>                                                |
|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------|
| 85                                                                                | Expected and achieved GHG emission reductions for policies and measures |
| 92                                                                                | Projections of GHG emissions and removals                               |
| 95                                                                                | Extension of projections                                                |
| 102                                                                               | Methodology and coverage for reporting projections                      |

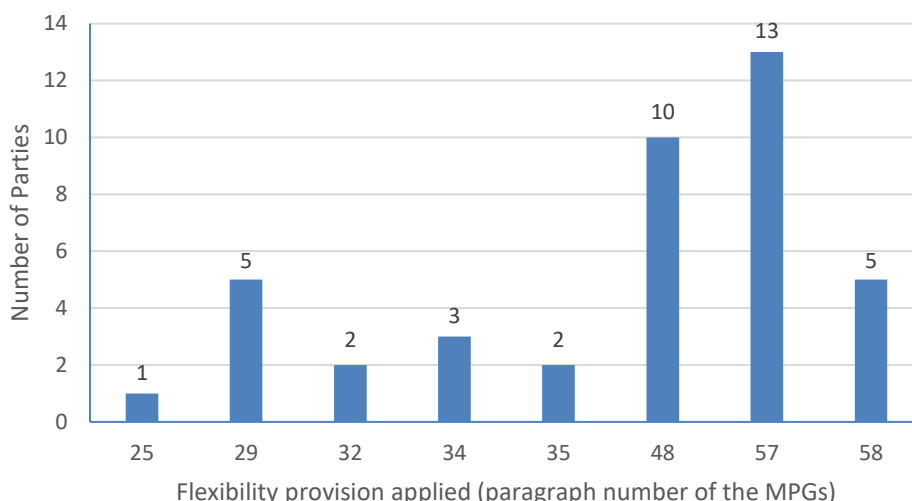
<sup>36</sup> Pursuant to decision [18/CMA.1](#), annex, para. 4.

46. Of the 50 TERRs published as at 31 August 2026, 25 were for developing country Parties. Of those Parties, 23 applied at least one flexibility provision.

47. The most frequently applied flexibility provisions in the MPGs relating to NIRs were those set out in paragraphs 57 (13 Parties) and 48 (10 Parties) (see figure 6). This suggests that the Parties faced challenges in reporting in line with the provisions of the MPGs described in table 6.

Figure 6

**Application of flexibility provisions related to national inventory reports by developing country Parties for which technical expert review reports had been published as at 31 August 2026**

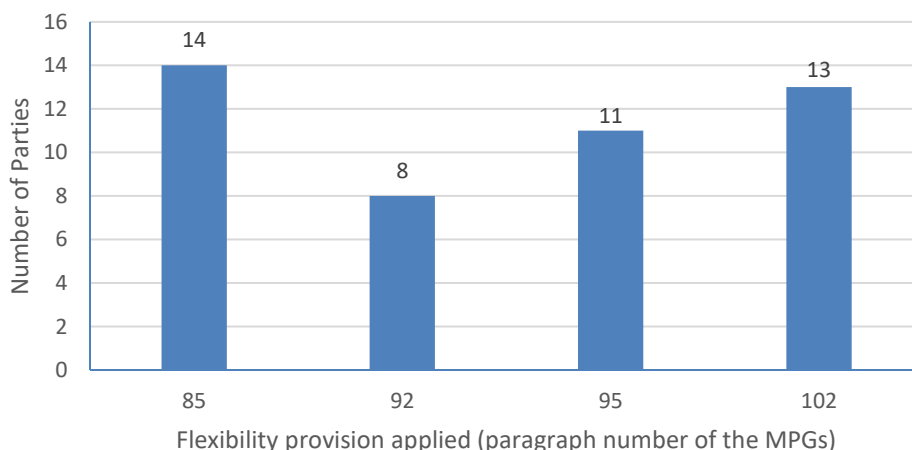


Notes: (1) The TERRs of 25 developing country Parties had been published; (2) some Parties applied more than one flexibility provision.

48. The developing country Parties also applied flexibility provisions related to tracking progress in implementing and achieving NDCs. In this case, the most frequently applied flexibility provisions were those set out in paragraphs 85 (14 Parties) and 102 (13 Parties) (see figure 7). This suggests that the Parties faced challenges in reporting in line with the provisions of the MPGs described in table 7.

Figure 7

**Application of flexibility provisions related to tracking progress in implementing and achieving nationally determined contributions by developing country Parties for which technical expert review reports had been published as at 31 August 2026**



Notes: (1) The TERRs of 25 developing country Parties had been published; (2) some Parties applied more than one flexibility provision.

### C. Identification of areas of improvement related to implementing Article 13 of the Paris Agreement

49. Areas of improvement related to implementing Article 13 of the Paris Agreement are identified during the TER.<sup>37</sup> For the 50 TERRs that had been published as at 31 August 2026, the three provisions of the MPGs that generated the most recommendations (indicated by paragraph number of the MPGs, in descending order by number of recommendations under each area of reporting) are:

- (a) For GHG inventory reporting:
  - (i) 39 (providing information on methods used);
  - (ii) 21 (using methods from the relevant IPCC guidelines);
  - (iii) 47 (estimating emissions and removals for all categories, gases and carbon pools);
- (b) For tracking progress in implementing and achieving NDCs:
  - (i) 85 (estimating expected and achieved GHG emission reductions for actions, policies and measures);
  - (ii) 82 (providing information on actions, policies and measures);
  - (iii) 86 (describing methodologies and assumptions);
- (c) For finance, technology development and transfer, and capacity-building support:
  - (i) 128 (providing information on capacity-building support provided);
  - (ii) 126 (providing information on technology development and transfer support provided);
  - (iii) 119 (providing information on national circumstances and institutional arrangements) tied with 121 (describing underlying assumptions, methodologies and definitions used to identify and/or report on financial support provided).

### D. Provision of assistance to developing country Parties in identifying capacity-building needs

50. During the TER, the TERT, in consultation with the Party, identifies capacity-building needs for those developing country Parties that need it in the light of their capacities. The TER process is instrumental in assisting developing country Parties in identifying capacity-building needs related to implementing the ETF.<sup>38</sup> For the 25 developing country Parties for which TERRs had been published as at 31 August 2026, the three provisions of the MPGs for which capacity-building needs were most often identified (indicated by paragraph number of the MPGs, in descending order by number of needs identified under each area) are:

- (a) In the context of the NIR:
  - (i) 21 (using recommended methods (tier levels) for key categories);
  - (ii) 47 (estimating emissions and removals for all categories, gases and carbon pools);
  - (iii) 20 (applying methods from the *2006 IPCC Guidelines for National Greenhouse Gas Inventories*<sup>39</sup>);

<sup>37</sup> Pursuant to decision [18/CMA.1](#), annex, para. 146(d).

<sup>38</sup> Pursuant to decision [18/CMA.1](#), annex, para. 146(e).

<sup>39</sup> IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl>.

- (b) In the context of tracking progress in NDC implementation and achievement:
  - (i) 85 (providing estimates of expected and achieved GHG emission reductions for actions, policies and measures);
  - (ii) 90 (providing detailed information on the assessment of economic and social impacts of response measures);
  - (iii) 83 (providing, for each action, policy and measure, information on costs, non-GHG mitigation benefits and how the mitigation actions reported interact with each other).

## **VI. Challenges encountered by the secretariat in delivering on technical expert review mandates**

51. During the reporting period, the organization and implementation of TERs continued to evolve amid complex, dynamic circumstances. As the secretariat conducted more TERs of BTRs, several operational, technical and financial challenges emerged that affected the planning and execution of subsequent TERs:<sup>40</sup>

(a) Planning and scheduling TERs for Parties that submitted their BTR after the 31 December 2024 deadline and did not respond to communications to initiate the TER planning process, resulting in uncertainties in the overall TER schedule;

(b) Engaging in prolonged consultation with Parties that had not submitted all elements of their BTRs, including the NIR and CTF tables. Further complexity arose when Parties indicated plans for resubmission, requiring adjustments to TER schedules and additional resource allocation;

(c) Adjusting to security concerns and travel restrictions arising from geopolitical tensions, which necessitated revisiting the format of TERs and taking urgent action to assist experts facing travel disruptions;

(d) Making logistical and administrative arrangements for in-country reviews, including securing a suitable venue for the review week in consultation with the Party undergoing TER, assisting technical expert reviewers in obtaining the necessary visas and identifying suitable travel options for difficult-to-reach TER locations;

(e) Managing resource constraints related to technical expert reviewers. The continued limited availability of qualified experts and the high rate of rejection from experts, particularly those not eligible for funding by the secretariat to participate in TERs, combined with the competing priorities of invited experts, placed growing pressure on the timely organization and delivery of TERs. These constraints, in a context of a record number of TERs conducted in the reporting period, were compounded by the need to ensure balanced geographical and gender composition of TERTs, which proved challenging given the limited availability of experts from certain groups. In addition, the limited availability of LRs, particularly those from developed country Parties, posed an additional challenge in forming TERTs;

(f) Managing budgetary limitations, which continued to affect the secretariat's ability to plan effectively for TERs and introduce innovative measures to strengthen the TER process. Financial constraints restricted opportunities for development or improvement of IT tools and timely deployment of resources, all of which are essential for sustaining the quality and integrity of the TER process.

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<sup>40</sup> Experts and Parties also highlighted challenges encountered during the reviews, which are outlined in annex II.

## VII. Simplified review of a Party's national inventory report

52. The secretariat conducted simplified reviews of NIRs submitted in 2025 by Annex I Parties, as 2025 is a year in which a BTR is not due.<sup>41</sup> The 2025 round of simplified reviews was conducted during May–June 2025 and covered 41 NIR submissions. These reviews were conducted by the secretariat using automated approaches and the simplified review reports are published on the UNFCCC website.<sup>42</sup> The findings of the simplified review will form part of the TER of the corresponding Party's BTR2 (submission year 2026).<sup>43</sup> The next round of simplified reviews will commence as Annex I Parties submit their NIRs for 2027, with the resulting simplified review reports to feed into the TERs of the BTR3s (submission year 2028).

53. In response to a request of the LRs at their 3<sup>rd</sup> meeting,<sup>44</sup> the secretariat is developing targeted improvements to the simplified review process with a view to implementing them in the 2027 simplified review cycle. The improvements include limiting the assessment of time-series consistency to the most recent five years covered by the GHG inventory, enhancing completeness checks of GHG emissions, improving the identification of new key categories and including in the report on the simplified review the ranges of values used for analysing implied emission factors. Further, in accordance with the request, the secretariat, in consultation with a group of LRs, is exploring the use of artificial intelligence and other technology-based solutions to support the qualitative assessment of NIRs.

## VIII. Proceedings and conclusions of the third meeting of lead reviewers of biennial transparency reports

54. The 3<sup>rd</sup> meeting of LRs of BTRs was held in Bonn from 19 to 20 May 2026. Balanced participation between experts from developed and developing country Parties was achieved, and 87 experts participated in the meeting in person and 27 remotely. In line with the MPGs,<sup>45</sup> the meeting facilitated the work of LRs in undertaking their mandated tasks of ensuring the quality and objectivity of the TERs, providing suggestions on how to improve the quality, efficiency and consistency of the TERs, and providing technical advice to the technical expert reviewers.

55. At the meeting, the LRs welcomed the progress in conducting TERs in 2025–2026 despite financial constraints, noting the improvement in their quality, efficiency and effectiveness, the successful deployment of review tools, and the knowledge-sharing facilitated through the knowledge hubs established by the secretariat. They called for the capturing of lessons learned during the TERs, analysis of feedback from TERTs and Parties and continued compilation of substantive review-related issues for consideration by LRs, as well as for strengthened support for new technical expert reviewers and further development of the *Review Guidance for BTR Reviews*, including the practices and approaches set out therein. The LRs also expressed their support for expanding the use of the centralized group review format for the LDCs and SIDS, strengthening coordination between the LRs of BTRs and the LRs of reviews under Article 6 of the Paris Agreement, and enhancing the technical support provided by the secretariat for the voluntary review of information on climate change impacts and adaptation. Further, the LRs continued to interact with the Paris Agreement Implementation and Compliance Committee, including by sharing experience from the TER process for its consideration in identifying criteria for significant and persistent inconsistencies on the basis of recommendations made by TERTs in TERTs, and agreed on improving the TER process, including by incorporating guidance on eight substantive review

<sup>41</sup> In accordance with decision [18/CMA.1](#), annex, paras. 155 and 161.

<sup>42</sup> <https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review/reporting-and-review-under-the-convention/greenhouse-gas-inventories-annex-i-parties/inventory-review-reports/simplified-review-reports-2025>.

<sup>43</sup> In accordance with decision [18/CMA.1](#), annex, para. 155.

<sup>44</sup> Conclusions from the 3<sup>rd</sup> meeting of LRs of BTR, para. 13. Available at <https://unfccc.int/news/lead-reviewers-strengthen-guidance-for-transparency-report-reviews>.

<sup>45</sup> Decision [18/CMA.1](#), annex, paras. 183–186.

issues into the Review Guidance. The conclusions of the meeting are available on the UNFCCC website.<sup>46</sup>

## IX. Communication and outreach

56. During the reporting period, communication and outreach played a pivotal role in raising awareness about the ETF among transparency stakeholders, including Parties, technical expert reviewers, donor and supporting Parties, and international organizations and partners supporting transparency implementation and capacity-building. Recognizing the evolving needs of Parties and technical expert reviewers, the secretariat prioritized inclusive and accessible engagement with those stakeholders through a suite of targeted initiatives.

57. The secretariat held a side event at SB 64<sup>47</sup> aimed at providing an update on the status of implementation of the Paris Agreement, sharing experience and lessons learned from the BTR1 TERs conducted, and raising Parties' awareness of the TER plans, challenges, roles and capacity-building efforts under the ETF. Bilateral consultations aimed at preparing Parties for participation in the TER process were held at COP 30 for 18 Parties and at SB 64 for 5 Parties.

58. A series of articles published on the UNFCCC Newsroom kept stakeholders informed of milestones in the TER process under the ETF. Highlights included articles on the 3<sup>rd</sup> LRs meeting,<sup>48</sup> the first centralized group review<sup>49</sup> and the completion of 50 TERs.<sup>50</sup> The latter article noted that the TERs, which included voluntary adaptation reviews and REDD+ technical analyses, involved more than 300 experts and provided targeted feedback to Parties, as well as identifying areas of improvement and capacity-building needs.

59. To support ongoing learning and promote knowledge-sharing in relation to the TER process among Parties and technical expert reviewers, the secretariat prepared two videos on the first centralized group review under the ETF, in collaboration with the United Nations Development Programme<sup>51</sup> and the United Nations Environment Programme.<sup>52</sup> The videos documented the TER, highlighting the experience of participating experts and Parties and showing how capacity-building was concurrently conducted and contributed to strengthening participants' understanding of the TER process.

60. The secretariat continued the social media campaign launched on LinkedIn in the previous reporting period to highlight the TERs of BTRs. The campaign raises the visibility of the TER process, showcases Parties' achievements, shares highlights of the TERs, recognizes technical expert reviewers and invites the 40,000 members of the LinkedIn group UN Climate Change Transparency<sup>53</sup> to explore BTRs and their associated TERRs. The campaign is also aimed at supporting a broad understanding of how the transparency arrangements under the Paris Agreement contribute to tracking progress in climate action.

61. The secretariat updated the Consultative Group of Experts at its 14<sup>th</sup> meeting (held in March 2026) on the composition of TERTs with a view to engaging the Group in providing additional support to experts from developing country Parties for completing the training programme for technical experts participating in the TER of BTRs and increasing their participation in the TERs.<sup>54</sup>

62. At the 16<sup>th</sup> meeting of the Paris Agreement Implementation and Compliance Committee (held in March 2026), the secretariat provided an update on the TERs of BTRs

<sup>46</sup> <https://unfccc.int/event/third-meeting-of-lead-reviewers-of-biennial-transparency-reports-btr>.

<sup>47</sup> See <https://unfccc.int/event/paris-agreement-implementation-how-transparency-science-inform-policy-decisions>.

<sup>48</sup> See <https://unfccc.int/news/lead-reviewers-strengthen-guidance-for-transparency-report-reviews>.

<sup>49</sup> See <https://unfccc.int/news/rwanda-hosts-first-centralized-group-review-of-climate-transparency-reports>.

<sup>50</sup> See <https://unfccc.int/news/country-reviews-strengthen-global-climate-transparency>.

<sup>51</sup> Available at <https://youtu.be/zl-sgU-2s3w?si=HpjZcTZqtfWLHP4r>.

<sup>52</sup> Available at <https://www.youtube.com/watch?v=ZvtvfrEUGmw>.

<sup>53</sup> See <https://www.linkedin.com/groups/13910606>.

<sup>54</sup> Pursuant to decision 9/CP.30, annex, para. 3.

and 28 published TERRs as at 27 March 2026.<sup>55</sup> The Committee agreed to undertake intersessional work on advancing the identification of significant and persistent inconsistencies of information reported in the BTRs with the MPGs. At the 17<sup>th</sup> meeting of the Committee (held in July 2026), the secretariat provided an update on the TERs of BTRs and the 43 published TERRs as at 10 July 2026, as well as a demonstration of the functions of the database of review issues identified by TERTs and recorded in published TERRs (see para. 25 above). The Committee noted that the database of issues could be useful in facilitating its work on identifying significant and persistent inconsistencies and agreed on the need to advance work on possible criteria for assessing whether inconsistencies are significant and persistent. The Committee also noted that many Parties were yet to undergo a TER of their BTR1 and emphasized the importance of the availability of sufficient funding for the TER process.<sup>56</sup>

## **X. Budgetary and financial matters**

63. During the biennium 2024–2025, the secretariat scheduled TERs of 50 BTR1s to be conducted by 31 December 2025, using both core financial resources and supplementary funding.<sup>57</sup>

64. During the biennium 2026–2027, the secretariat scheduled TERs of 62 BTR1s to be conducted by 31 December 2026 and anticipated that an additional 60–80 TERs will need to be organized in 2027 for BTR1 submissions not yet scheduled for a TER, any BTR1s submitted after 31 August 2026 and BTR2 submissions. The TERs are being funded from the core budget and from supplementary funding.<sup>58</sup>

65. The core financial resources for conducting TERs in the biennium 2026–2027 are not sufficient to support the anticipated number of TERs in 2027. Therefore, there is an urgent need to secure supplementary financial resources to enable the timely, effective and high-quality planning and delivery of TERs.

66. The secretariat expresses appreciation and gratitude to Parties that provided supplementary financial resources during the bienniums 2024–2025 and 2026–2027 and to Parties that have expressed their intention to support the TERs in the remainder of the biennium 2026–2027.

<sup>55</sup> In accordance with para. 1 of rules 7 and 19 of the rules of procedure of the Committee, which are contained in the annex to decision [24/CMA.4](#). See Paris Agreement Implementation and Compliance Committee document [PAICC/2026/M16/3](#), para. 22.

<sup>56</sup> Paris Agreement Implementation and Compliance Committee document [PAICC/2026/M17/3](#), para. 24.

<sup>57</sup> [FCCC/SBI/2023/2](#), annex II.

<sup>58</sup> See document [FCCC/SBI/2025/8](#), annex VI.

## Annex I

### **REDD+ technical analyses conducted concurrently with the technical expert review of biennial transparency reports\***

#### **I. Background and mandate**

1. COP 16 decided that the activities undertaken by Parties referred to in paragraph 70 of decision [1/CP.16](#) (REDD+ activities) should be implemented in phases, beginning with the development of national strategies or action plans, policies and measures, and capacity-building, followed by the implementation of national policies and measures and national strategies or action plans that could involve further capacity-building, technology development and transfer, and results-based demonstration activities, and evolving into results-based actions that should be fully measured, reported and verified.<sup>1</sup>
2. COP 19 requested developing country Parties seeking to obtain and receive payments for results-based actions, when submitting the data and information referred to in paragraph 3 of decision [14/CP.19](#), through the biennial update reports, to supply a technical annex as per paragraph 19 of annex II to decision [2/CP.17](#).<sup>2</sup> It also underlined that the submission of the technical annex is voluntary and in the context of results-based payments.<sup>3</sup>
3. Under the MPGs, the technical annex referred to in paragraph 7 of decision [14/CP.19](#), containing modalities for measuring, reporting and verifying REDD+ activities, shall be submitted as an annex to the BTR, and the technical analysis referred to in paragraph 11 of decision [14/CP.19](#) (REDD+ technical analysis) shall be carried out concurrently with the TER under Article 13 of the Paris Agreement.<sup>4</sup>

#### **II. Scope**

4. This annex summarizes the REDD+ technical analyses conducted concurrently with the TER of BTRs during the reporting period 1 November 2025 to 31 August 2026. It also covers technical analyses conducted before the reporting period for which technical reports were published during the reporting period, as well as the scheduling of REDD+ technical analysis for Papua New Guinea to take place in December 2026. It contains an overview of the technical analysis process (see chap. III below) and the technical analysis outcomes (see chap. IV below).

#### **III. REDD+ technical analysis process**

5. The objective of the technical analysis is to increase the transparency of mitigation actions and their effects through analysis by technical experts in consultation with the Party concerned<sup>5</sup> and to fully measure, report and verify data and information provided by developing countries seeking to obtain and receive payments for results-based actions. Two LULUCF experts, one each from a developing country and a developed country Party, from the UNFCCC roster of experts undertake the REDD+ technical analysis and develop, under their collective responsibility, a technical report to be published on the UNFCCC website (REDD+ web platform<sup>6</sup>).<sup>7</sup>

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\* Not formally edited or formatted.

<sup>1</sup> Decision [1/CP.16](#), para. 73.

<sup>2</sup> Decision [14/CP.19](#), para. 7.

<sup>3</sup> Decision [14/CP.19](#), para. 8.

<sup>4</sup> Decision [18/CMA.1](#), para. 14.

<sup>5</sup> Decision [2/CP.17](#), annex IV, para. 1.

<sup>6</sup> <https://redd.unfccc.int>.

<sup>7</sup> Decision [14/CP.19](#), para. 14.

6. During the reporting period, three Parties submitted a technical annex to their BTR: Belize, Cuba and Papua New Guinea. Belize and Cuba underwent REDD+ technical analysis concurrently with the TER of the BTR. In addition, the review week for the REDD+ technical analysis for Papua New Guinea was confirmed during the reporting period to take place in December 2026.

7. Belize and Papua New Guinea submitted their technical annexes in English, while Cuba submitted its annex in Spanish. All reported results-based actions were at the national level and all Parties covered the activities reducing emissions from deforestation, reducing emissions from forest degradation and enhancement of forest carbon stocks, three of the five REDD+ activities (see table I.1). Results were submitted for different periods: two years for Belize, five years for Cuba and four years for Papua New Guinea. Together, the Parties reported GHG emission reductions and enhanced removals of more than 80 Mt CO<sub>2</sub> eq.

Table I.1

**Activities covered in the REDD+ technical annexes submitted by Parties between 1 November 2025 and 31 August 2026, including one activity whose analysis was confirmed during the reporting period**

| <i>Party</i>     | <i>Reducing emissions from deforestation</i> | <i>Reducing emissions from forest degradation</i> | <i>Conservation of forest carbon stocks</i> | <i>Sustainable management of forests</i> | <i>Enhancement of forest carbon stocks</i> |
|------------------|----------------------------------------------|---------------------------------------------------|---------------------------------------------|------------------------------------------|--------------------------------------------|
| Belize           | x                                            | x                                                 | x                                           | x                                        | x                                          |
| Cuba             | x                                            | x                                                 |                                             |                                          | x                                          |
| Papua New Guinea | x                                            | x                                                 |                                             |                                          | x                                          |

*Note:* “x” denotes a covered activity.

8. In line with the formats of the corresponding TERs, the REDD+ technical analysis for Belize took place during an in-country review, while that for Cuba took place during a centralized review.<sup>8</sup> The publication of the technical reports for these technical analyses is expected in 2026.

9. Four LULUCF experts selected from the UNFCCC roster of experts were invited to participate in the REDD+ technical analyses conducted during the reporting period. In addition, two LULUCF experts were invited to participate in the REDD+ technical analysis for Papua New Guinea scheduled for December 2026. The experts were selected on the basis of their expressed availability and willingness to participate fully throughout the technical analyses. Of the six experts, one was from African States, one from Asia-Pacific states, two from Latin American and Caribbean States and two from Western European and other States. Four of the experts were female.

10. During the reporting period, four technical reports on the REDD+ technical analyses of Chile, Colombia, Costa Rica and Indonesia were published on the REDD+ web platform. These technical analyses had been conducted before the reporting period.

11. The availability of LULUCF experts continued to pose challenges for the secretariat in planning and coordinating the REDD+ technical analysis process during the reporting period. Ensuring a sufficient pool of available LULUCF experts remains important for the timely conduct of the technical analyses and the delivery of high-quality outcomes. In particular, the concurrent conduct of REDD+ technical analyses and mandated TERs of BTRs continued to place pressure on the same pool of qualified LULUCF experts, which could become increasingly challenging if demand for REDD+ technical analyses grows.

12. The number of technical annexes submitted is likely to increase in the second cycle of BTRs as developing country Parties seek to demonstrate their REDD+ results and access emerging opportunities for results-based finance. In particular, the Green Climate Fund

<sup>8</sup> For the dates of the reviews, see the document available at <https://unfccc.int/documents/645840>.

policy for results-based payments for REDD+<sup>9</sup> requires that REDD+ results have undergone technical analysis in accordance with Decision [14/CP.19](#), while the Article 6.4 mechanism<sup>10</sup> requires reporting of the elements of national REDD+ arrangements consistent with the Warsaw Framework for REDD+. These developments may provide further incentives for developing country Parties to strengthen their REDD+ reporting, potentially increasing the demand for technical analysis.

13. The secretariat also encountered challenges related to the timing of the submission of technical annexes. In some cases, technical annexes were submitted shortly before the corresponding review weeks, leaving limited time for the secretariat and LULUCF experts to prepare for the technical analysis. This was partly due to the timing of the completion and publication of the technical assessment reports of the corresponding forest reference emission levels and/or forest reference levels, which preceded the submission of the technical annexes. Greater flexibility in scheduling the REDD+ technical analyses in such circumstances could provide more time for their preparation and facilitate the effective conduct of the REDD+ technical analysis process.

#### IV. REDD+ technical analysis outcomes

14. The Parties that underwent REDD+ technical analyses during the reporting period, Belize and Cuba, and the participating LULUCF experts acknowledged that the process was an opportunity for a facilitative and constructive technical exchange of views and information.

15. For the four REDD+ technical analyses whose reports were published during the reporting period (Chile, Colombia, Costa Rica and Indonesia), the LULUCF experts concluded that the data and information provided in the Parties' technical annexes were in overall accordance with the guidelines contained in the annex to decision [14/CP.19](#). On the basis of the technical inputs and suggestions provided by the LULUCF experts during the facilitative and constructive technical exchanges, Costa Rica updated its values for estimated GHG emission reductions and removals, thereby improving the clarity and transparency of its reporting.

16. For the four Parties whose technical reports were published during the reporting period, GHG emission reductions and enhanced removals totalling more than 457 Mt CO<sub>2</sub> eq were technically verified.<sup>12</sup> With the completion of the process, all four Parties fulfilled all the requirements<sup>13</sup> for seeking to obtain and receive results-based payments, and their verified emission reductions were published in the Lima REDD+ Information Hub,<sup>14</sup> which is a key requirement for submitting funding proposals for results-based payments for REDD+ to the Green Climate Fund (see para. 11 above).

<sup>9</sup> Available at <https://www.greenclimate.fund/document/policy-results-based-payments-redd>.

<sup>10</sup> See para. 87 of Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies, available at <https://unfccc.int/documents/641251>. It notes that for those activities falling under the scope of Article 5, para. 2, of the Paris Agreement, mechanism methodologies shall require demonstration that the activity is included in all the elements required of the host Party as per decision [1/CP.16](#), para. 71.

<sup>11</sup> See para. 15 of Application of the requirements of Chapter V.B (Methodologies) for the development and assessment of Article 6.4 mechanism methodologies, available at <https://unfccc.int/documents/646930>. It notes that if the proposed activity falls under the scope of Article 5, para. 2, of the Paris Agreement (i.e. REDD+ activities), mechanism methodologies shall further require demonstration that the activity is included in all the elements required of the host Party as per decision [1/CP.16](#), para. 71.

<sup>12</sup> Annual values of verified GHG emission reductions for 2018–2021 for Chile are contained in document [FCCC/ETF/TATR.1/2025/CHL](#), for 2018–2022 for Colombia in document [FCCC/ETF/TATR.1/2025/COL](#), for 2020–2023 for Costa Rica in document [FCCC/ETF/TATR.1/2025/CRI](#), and for 2021–2023 for Indonesia in document [FCCC/ETF/TATR.1/2025/IDN](#).

<sup>13</sup> Decision [9/CP.19](#), para. 3.

<sup>14</sup> <https://redd.unfccc.int/info-hub.html>. The Hub was established in para. 9 of decision [9/CP.19](#) as a means to publish information on the results of REDD+ activities and corresponding results-based payments.

17. The technical reports published during the reporting period identified a number of capacity-building needs, such as strengthening methodologies and national technical capacity for estimating emissions and removals from REDD+ activities, including forest degradation and changes in soil carbon stocks; enhancing the use of remote-sensing technologies and sample-based approaches for generating activity data and monitoring land-use change; and strengthening national registry systems in the context of the Paris Agreement.

18. The LULUCF experts commended all four Parties for their strong commitment to continuously improving the data and information used for calculating the results, in line with the stepwise approach. The experts acknowledged that such improvements are subject to national capabilities and circumstances and noted the importance of adequate and predictable support.

19. All four Parties indicated that the REDD+ technical analysis process also contributed to building capacity and enhancing the transparency and quality of REDD+ reporting. The technical exchanges enabled Parties to clarify methodological approaches, improve the information in their technical annexes and identify areas for future technical improvement and capacity-building needs. Parties also indicated ongoing or planned efforts to reflect improvements in future forest reference emission level and/or forest reference level submissions and reporting of REDD+ results.

## Annex II

### Challenges encountered by technical expert reviewers and Parties during the technical expert review of biennial transparency reports\*

A total of 126 responses from technical expert reviewers and 21 from Parties were received during the reporting period in response to the post-review surveys. These responses were analysed to identify recurring procedural, technical and coordination challenges encountered during the TER of BTRs (see table II.1). The findings highlight operational challenges associated with balancing TER activities with experts' regular professional responsibilities, securing institutional support for participation and managing complex TER processes. Feedback from experts and Parties also pointed to challenges related to the interpretation of certain provisions of the MPGs, the use of evolving digital review tools, and the coordination of technical exchanges within limited time frames. These insights may inform continued improvements to review guidance, digital platforms, scheduling practices and capacity-building support, with a view to enhancing the efficiency, consistency and effectiveness of future TER cycles.

Table II.1

#### Challenges encountered by technical expert reviewers and Parties during the technical expert review of biennial transparency reports in the reporting period

| Category                  | Challenges encountered by experts                                                                                                                                                                         | Challenges encountered by Parties                                                                                                                                                                        |
|---------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Procedural and logistical | Competing professional responsibilities and limited time for preparatory work, particularly where TER tasks were undertaken in addition to experts' regular duties                                        | Late receipt of preliminary questions from technical expert reviewers                                                                                                                                    |
|                           | Limited financial or institutional support for participation, including difficulties in securing employer approval, funding and the timely payment of travel-related entitlements                         | Multiple batches of questions requiring repeated internal coordination and limited time for inter-agency consultation and preparation of responses                                                       |
|                           | Visa difficulties, complex or tiring travel arrangements and insufficient time for rest before the start of the TER                                                                                       | Scheduling constraints related to bilateral meetings and sectoral discussions                                                                                                                            |
|                           | Late responses from Parties and limited availability of relevant national experts during the review week                                                                                                  | Limited scheduling flexibility for Parties with a small number of technical experts responsible for multiple reporting areas                                                                             |
| Technical                 | Difficulty in interpreting and consistently applying certain provisions of the MPGs, including overlapping provisions and in determining the appropriate basis for recommendations and encouragements     | Technical issues with online question and answer platforms (e.g. character limits and attachment size restrictions, limited functionality for notifications, follow-up exchanges and tracking responses) |
|                           | Limited practical examples and guidance for drafting questions, areas of improvement, recommendations, encouragements and capacity-building needs, particularly for first-time technical expert reviewers | Difficulty in interpreting certain provisions of MPGs and review expectations                                                                                                                            |
|                           | Difficulty in reviewing incomplete submissions, limited methodological information and large volumes of technical information within the available time                                                   | Limited access to practical examples and limited previous review experience among Party participants                                                                                                     |
|                           | Limited availability of Party data in the review analytical tools and difficulties in                                                                                                                     |                                                                                                                                                                                                          |

\* Not formally edited or formatted.

| <i>Category</i>                | <i>Challenges encountered by experts</i>                                                                                                                    | <i>Challenges encountered by Parties</i>                                                              |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|
| Coordination and communication | extracting, filtering or comparing reported data                                                                                                            |                                                                                                       |
|                                | Instability or formatting issues when several experts worked simultaneously in shared documents, particularly where internet connectivity was limited       |                                                                                                       |
|                                | Uneven familiarity with the TER process and tools among TERT members, particularly between experienced and first-time technical expert reviewers            | Limited opportunities for bilateral exchanges between technical expert reviewers and national experts |
|                                | Differences in interpretation and drafting approaches across TERTs, including the classification and formulation of findings                                | Internal coordination challenges across ministries and institutions                                   |
|                                | Language barriers and difficulties arising from translated submissions or communication in a language other than an expert's primary working language       | Need for greater consideration of national circumstances and capacities during the TER process        |
|                                | Limited opportunities for early technical exchanges with Parties and for peer learning between technical expert reviewers working on similar thematic areas | Uncertainty regarding review-week processes and expected interactions with the TERT                   |
|                                | Coordination difficulties arising from remote or hybrid participation, time-zone differences                                                                | Limited opportunities for peer learning and experience-sharing among Parties                          |