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Implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

Results of the Article 6 technical expert review of the reports submitted by Parties participating in cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

Compilation and synthesis report by the secretariat

Summary

This is the second annual compilation and synthesis of the results of the Article 6 technical expert review of reports submitted by Parties participating in cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement. In addition to the results set out in the Article 6 technical expert review reports published as at 31 August 2026, the report includes information on the recurring themes identified for and across reporting requirements and lessons learned from the review of reported information.

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Abbreviations and acronyms

BTR	biennial transparency report
CMA	Conference of the Parties serving as the meeting of the Parties to the Paris Agreement
CO_2 eq*	carbon dioxide equivalent
GHG	greenhouse gas
ITMO	internationally transferred mitigation outcome
NDC	nationally determined contribution
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
TER	technical expert review
TERR	technical expert review report
TERT	technical expert review team

* Used exclusively in figure 2.

I. Introduction

A. Mandate

1. CMA 3 adopted the guidance on cooperative approaches referred to in Article[1] 6, paragraph 2,[2] and requested the secretariat to prepare annually a compilation and synthesis of the results of the Article 6 TERs, including identification of recurring themes and lessons learned, for consideration by the CMA, including in the context of its review of the guidance.[3]

2. CMA 4 adopted the guidelines for the Article 6 TER and the outline of the Article 6 TERR.[4]

3. In addition, CMA 4 requested the secretariat to include any cases of persistent inconsistencies and/or non-responsiveness by a Party participating in a cooperative approach, as contained in the recommendations arising from the Article 6 TER, including responses, if any, to such recommendations that may be provided by the participating Party concerned, in the annual compilation and synthesis referred to in paragraph 1 above, and publish the information on the centralized accounting and reporting platform in a disaggregated manner in respect of each participating Party.[5]

4. CMA 6 decided that, where a significant or persistent inconsistency has an impact on the emissions balance and/or adjusted indicator, each participating Party shall address this inconsistency to ensure the avoidance of double counting[6] and that the CMA will be explicitly notified of the inconsistency in the annual compilation and synthesis referred to in paragraph 1 above.[7]

B. Scope

5. The compilation and synthesis of the results of the Article 6 TERs is a companion to the annual report by the secretariat on implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2. This compilation and synthesis should be read in conjunction with chapter III of the annual report for 2026, which covers activities related to the Article 6 TERs,[8] and the conclusions from the 1st meeting of lead reviewers of Article 6 TERs.[9]

6. The first compilation and synthesis, on the results of the inaugural cycle of Article 6 TERs, [10] had a limited scope, focusing on the inconsistencies identified and the recommendations made by Article 6 TERTs, including in relation to additional information provided by Parties during the reviews. The publication of the Article 6 TERRs from the second review cycle provides the broader basis necessary for identifying recurring themes and lessons learned.

7. This report compiles and synthesizes the results set out in Article 6 TERRs from the first two Article 6 TER cycles published as at 31 August 2026,[11] by which date the secretariat had organized three review cycles, under which all reviews were centralized. The review

[1] Articles referred to in this report are Articles of the Paris Agreement.
[2] Decision 2/CMA.3, para. 1. The guidance is contained in the annex to that decision.
[3] Decision 2/CMA.3, para. 13.
[4] Decision 6/CMA.4, para. 1(b–c). The guidelines and the outline are contained in annexes II and III respectively of that decision.
[5] Decision 6/CMA.4, para. 13.
[6] Decision 4/CMA.6, para. 42.
[7] Decision 4/CMA.6, para. 42(b).
[8] FCCC/PA/CMA/2026/INF.2.
[9] Available at https://unfccc.int/event/ALRM-01.
[10] The compilation and synthesis was not published as a stand-alone report but was included in the 2025 annual report by the secretariat on implementation of the guidance on cooperative approaches referred to in Article 6, para. 2, of the Paris Agreement (FCCC/PA/CMA/2025/INF.1, chap. III.A).
[11] Two Article 6 TERRs were published after 31 August 2026 (the end date for the reporting period) but before the publication of this report, and their results are included in this compilation and synthesis.

week for the first review cycle was held from 21 to 25 October 2024 and the review week for the second was held from 8 to 12 December 2025. The third review cycle was under way, with its review week due to be held in Bonn from 21 to 25 September 2026. The results of the third review cycle will be included in future synthesis reports.

C. Structure

8. This report contains:

(a) Information on aspects of the Article 6 TER process relevant to understanding the results of the compilation and synthesis, including the information submitted and provided by participating Parties and the identification of inconsistencies (see chap. II below);

(b) Information on the reports submitted by participating Parties for which Article 6 TERRs were published as at 31 August 2026, including on cooperative approaches covered therein (see chap. III below);

(c) The results of the Article 6 TERs, in numbers (see chap. IV below);

(d) A summary of the recurring themes identified for and across reporting requirements[12] and the lessons learned from the review of reported information (see chap. V below);

(e) Information on the capacity-building needs identified by Article 6 TERTs in consultation with participating Parties during the Article 6 TERs, which will inform mandated capacity-building activities in relation to Article 6, paragraph 2 (see chap. VI below);

(f) Lessons learned from the Article 6 TER process that may inform the training programme for technical experts participating in Article 6 TERs (see chap. VII below).

9. Annex I contains details on the themes evident in the Article 6 TERRs in relation to each reporting requirement.

10. Annex II contains information on significant inconsistencies identified by Article 6 TERTs in the second review cycle that may have an impact on the emissions balances and/or adjusted indicators to be included by participating Parties in the structured summary forming part of their BTRs.[13]

II. Overview of the Article 6 technical expert review process

11. The Article 6 TERs are conducted in accordance with the Article 6 TER guidelines.[14] This chapter covers information on the elements of the guidelines that are relevant to understanding the results presented in this report.

A. Information submitted and provided by Parties

1. Submissions

12. The following submissions from participating Parties are reviewed under the Article 6 TER process:

(a) Initial reports[15] and revised initial reports;[16]

(b) Updated initial reports;[17]

[12] Reporting requirements referred to throughout this report are those in decision 2/CMA.3, annex, chap. IV (Reporting).
[13] See decision 2/CMA.3, annex, para. 23.
[14] Contained in decision 6/CMA.4, annex II.
[15] See decision 2/CMA.3, annex, para. 18.
[16] See decision 4/CMA.6, para. 36.
[17] See decision 2/CMA.3, annex, para. 19.

(c) Regular information[18] submitted as part of the BTR, and the results of the consistency checks[19] of annual information.[20]

13. An initial report is submitted no later than authorization of ITMOs from a cooperative approach for the period of NDC implementation. An updated initial report is submitted when participating Parties communicate additional cooperative approaches; in this case, Parties may also update previously reported information, including to address recommendations in a published Article 6 TERR.

14. In their regular information, participating Parties update previously reported information, including by addressing inconsistencies identified in Article 6 TERs, and address reporting requirements not covered in initial and updated initial reports.

15. Participating Parties submit two sets of annual information on ITMOs to the Article 6 database. The first set is submitted with the agreed electronic format by 15 April of the year following the year in which actions involving ITMOs occur and the second set is submitted biennially with the BTR and also included in the structured summary.[21] The secretariat checks the consistency of the information reported for recording in the database. The Article 6 TERT considers the results of the consistency check when reviewing regular information and, where inconsistencies have been identified, recommends how the Party should address them in the quantified information reported in its annual and regular information.

16. Initial and updated initial reports may be submitted as stand-alone reports or with a BTR; regular information may only be submitted as an annex to the BTR.

2. Revised initial reports

17. Participating Parties may submit a revised initial report by the end of the review week of an Article 6 TER. A revised initial report supersedes the original initial report. If participating Parties report information that addresses an inconsistency identified in the draft Article 6 TERR, that inconsistency may be resolved during the review. However, the history of any inconsistencies resolved on the basis of information reported in the revised initial report will be reflected in the published Article 6 TERR to ensure the transparency of the review process.

18. Owing to their submission at a late stage of the review process, revised initial reports have implications for the review timeline, affecting the activities of the Article 6 TERT and the quality assurance processes of the secretariat that occur following the review week.

3. Supplementary elements of information

19. CMA 6 requested participating Parties to incorporate the supplementary elements of information contained in annex I to decision 4/CMA.6 when providing information in their initial reports and any updated initial reports, as relevant.[22]

20. The supplementary elements are treated not as separate mandatory reporting requirements but as information that elaborates on and may inform the assessment of the corresponding reporting requirements. Accordingly, for this compilation and synthesis, where supplementary elements of information were included in reports submitted by Parties, any inconsistency was associated with the corresponding mandatory reporting requirement.

4. Additional information provided during reviews

21. Participating Parties undergoing an Article 6 TER should make every reasonable effort to provide, during the review, additional information[23] in response to preliminary questions by the Article 6 TERTs or as a result of the consultations on the draft Article 6

[18] See decision 2/CMA.3, annex, para. 21.
[19] See decision 2/CMA.3, annex, para. 33(a).
[20] As per decision 2/CMA.3, annex, paras. 20 and 23.
[21] Pursuant to decision 18/CMA.1, annex, para. 77(d).
[21] Pursuant to decision 18/CMA.1, annex, para. 77(d).
[22] Decision 4/CMA.6, para. 18.
[23] See decision 6/CMA.4, annex II, para. 21(e).

TERR during the teleconference.[24] Such information may clarify or supplement the information reported and inform the recommendations of the Article 6 TERT, which may assess it as relevant and recommend its inclusion in future reports. However, additional information provided during the review does not constitute a revision of the official report, and any inconsistency identified may be resolved only if the information is included in a revised initial report or in future reports.

5. Comments by Parties on draft review reports

22. Participating Parties may comment on the draft Article 6 TERR within two weeks of receiving it[25] with a view to ensuring that the report is a factually accurate representation of the participating Party's inputs and the outcomes of the Article 6 TER. Comments do not replace or revise the reported information and therefore cannot be used during the review to resolve an inconsistency. Any additional information provided with comments will be assessed only if included in future reports.

B. Inconsistencies identified during the Article 6 technical expert reviews

23. The Article 6 TERTs identify inconsistencies in the information reported as outlined in paragraph 12 above and determine whether they are significant and/or persistent[26] and whether they are identified across Parties participating in the same cooperative approach.

1. Significant inconsistencies

24. As of the second review cycle, the Article 6 TERTs have been tasked with determining which inconsistencies identified in the information reported by Parties constitute significant inconsistencies. The Article 6 TERTs have determined that significant inconsistencies can apply to information that could have an impact on the emissions balance and/or adjusted indicator reported on, inter alia:

(a) Arrangements for authorization of ITMOs[27] and the authorization elements set out in paragraph 5 of decision 4/CMA.6;[28]

(b) Arrangements for tracking ITMOs,[29] including the registry requirements set out in annex I to decision 6/CMA.4;

(c) Application of the method for corresponding adjustments;[30]

(d) The description of how each cooperative approach ensures environmental integrity.[31]

25. In future reviews, Article 6 TERTs may determine whether inconsistencies relating to other reporting requirements, including, but not limited to, those set out in paragraph 18(i) of the annex to decision 2/CMA.3, as well as any requirements arising from CMA decisions, are significant.

2. Persistent inconsistencies

26. Persistent inconsistencies can only be identified by determining whether previously identified inconsistencies have been resolved by information provided by Parties in subsequent reports. As no subsequent participating Party reports had been reviewed as at 31 August 2026, the Article 6 TERTs had not identified any inconsistencies as persistent.

[24] See decision 6/CMA.4, annex II, para. 21(f).
[25] Decision 6/CMA.4, annex II, para. 21(f).
[26] Pursuant to decision 4/CMA.6, para. 41.
[27] Decision 2/CMA.3, annex, para. 4(c).
[28] Decision 2/CMA.3, annex, para. 18(g).
[29] Decision 2/CMA.3, annex, para. 4(d).
[30] Decision 2/CMA.3, annex, para. 18(c).
[31] Decision 2/CMA.3, annex, para. 18(h).

3. Cross-Party inconsistencies

27. The relevance of cross-Party consistency depends on the reporting requirement. Some requirements call for Party-specific information,[32] whereas others call for information specific to a cooperative approach, such as how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts.[33] The latter type of information should be reported consistently by all Parties participating in a cooperative approach.

28. The Article 6 TERT may identify a cross-Party inconsistency where one participating Party reports an element of information for a cooperative approach and another does not; where the information reported by the participating Parties differs, and no explanation addressing the difference is provided; or where some or all participating Parties have inconsistencies under the same reporting requirement.

29. The cause of a cross-Party inconsistency may be additional to its underlying cause, that is any inconsistency may also be a cross-Party inconsistency. It may also constitute the sole cause of an inconsistency in the case of two Parties participating in the same cooperative approach reporting different information under the same reporting requirement.

30. Tracking the resolution of cross-Party inconsistencies is challenging where participating Parties submit reports and information at different times. An adjustment in the approach of Article 6 TERTs to identifying cross-Party inconsistencies and following up on the related recommendations may be required. This issue will be considered in future compilation and synthesis reports as more data on cross-Party inconsistencies are collected.

C. Article 6 technical expert review reports

31. For each review, the Article 6 TERT prepares an Article 6 TERR, which includes an addendum. The report describes the scope and process of the review and summarizes the inconsistencies identified and conclusions reached. The addendum sets out the corresponding areas for improvement and recommendations, as well as the capacity-building needs identified by the Article 6 TERT in consultation with the participating Party under review.

32. The review reports and their addenda are publicly available on the centralized accounting and reporting platform.[34]

III. Reports submitted by participating Parties for which Article 6 technical expert review reports were published as at 31 August 2026

A. Submissions

33. For the first two centralized review cycles, 17 initial reports and 1 updated initial report were reviewed, and 16 Article 6 TERRs were published: 5 following the review of 6 initial reports in the first cycle and 11 following the review of 11 initial reports and 1 updated initial report in the second cycle (see the table below). The reviews of the reports submitted by Suriname in the first cycle and Honduras in the second cycle had not been concluded as at 31 August 2026, with the review reports pending consideration by the respective Parties.

[32] For example, the general information to be reported pursuant to para. 18(a–f) of the annex to decision 2/CMA.3.

[33] Decision 2/CMA.3, annex, para. 18(i)(i).

[34] https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/reports.

Reports submitted by Parties that underwent Article 6 technical expert review and number of Article 6 technical expert review reports published in each review cycle

Review cycle	*Number of Party reports reviewed*	*Number of review reports published*[a]	*Parties for which review reports were published*
First	6	5	Ghana, Guyana, Switzerland, Thailand, Vanuatu
Second	12	11	Cambodia, Japan,[b] Malawi, Maldives, Mongolia, Palau, Rwanda, Sri Lanka, Tunisia, Zimbabwe
Total	**18**	**16**	**–**

[a] The Article 6 TERRs for Honduras and Suriname were pending consideration by the respective Parties. Suriname's initial report was reviewed during the first review cycle and Honduras' during the second.

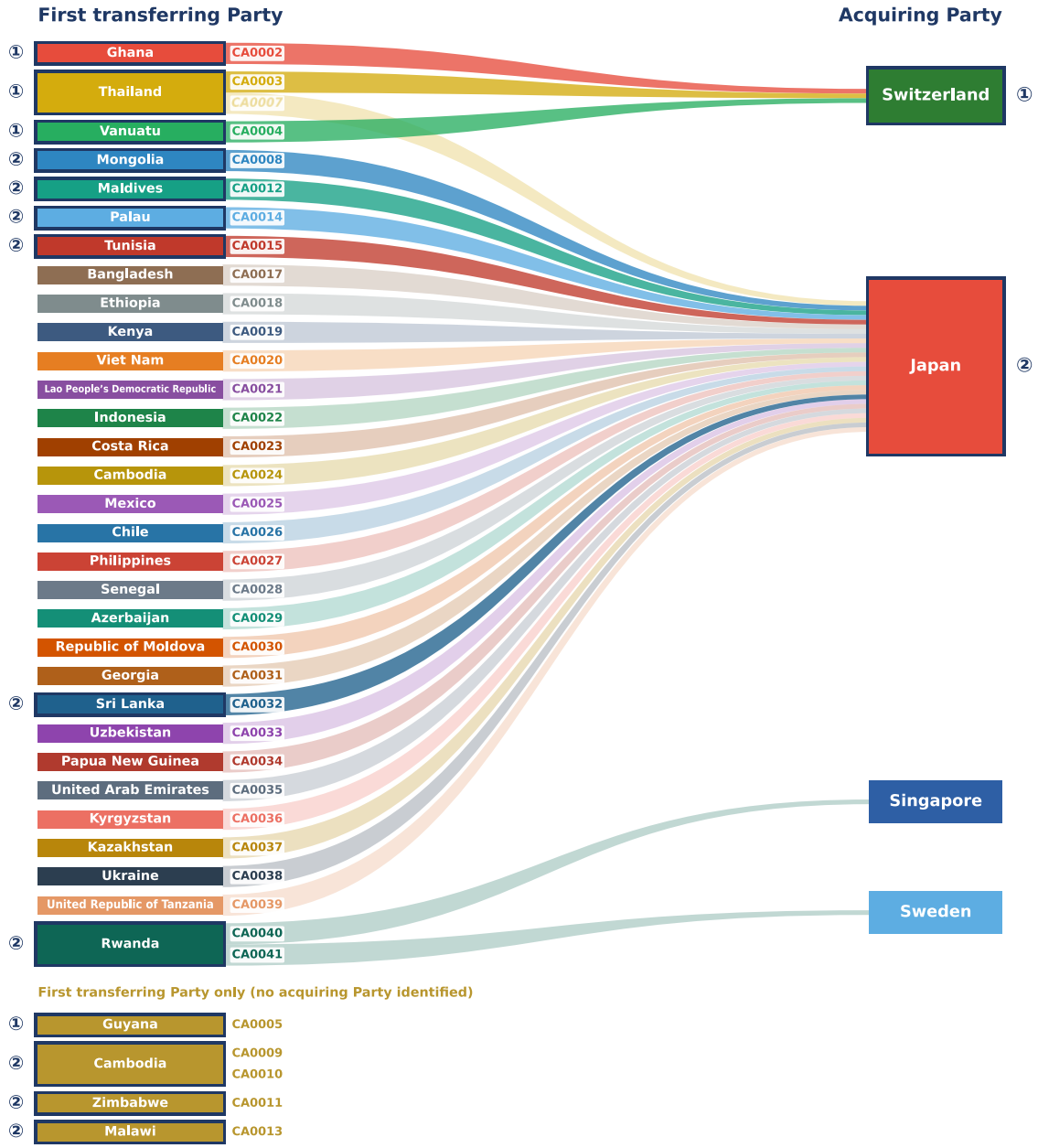
[b] Both the initial report and the updated initial report submitted by Japan were reviewed and both corresponding Article 6 TERRs were published.

34. During the review cycles, three revised initial reports were submitted, by Honduras, Rwanda and Suriname. Those reports were reviewed after the respective review weeks, but only the results of the review of Rwanda's revised initial report were reflected in the published Article 6 TERR, as the other two Article 6 TERRs are pending Party consideration.

B. Cooperative approaches

35. The 16 Article 6 TERRs published in the first two review cycles included information on 38 cooperative approaches involving 37 participating Parties, comprising 4 acquiring Parties and 33 first transferring Parties (see figure 1). Of those cooperative approaches, 33 identified both a first transferring Party and an acquiring Party. Japan was identified as the acquiring Party for 28 cooperative approaches, each involving a distinct first transferring Party. Switzerland was identified as the acquiring Party for three cooperative approaches, involving Ghana, Thailand and Vanuatu as the first transferring Parties. For the remaining two cooperative approaches, Singapore and Sweden were identified as the acquiring Parties, and Rwanda was identified as the first transferring Party in both cases. The other five cooperative approaches identified only a first transferring Party.

Figure 1
Cooperative approaches reviewed in the first and second Article 6 technical expert review cycles



Notes: (1) The circled numbers 1 and 2 indicate the review cycle (first and second respectively) in which the initial or updated initial report of the Party was reviewed; (2) bands in solid colour denote cooperative approaches reported by both Parties participating therein, while bands in pale colour denote cooperative approaches reported by one participating Party only; (3) the numbers preceded by "CA" are the cooperative approach identifiers used on the centralized accounting and reporting platform and in the Article 6 TERRs.

36. Of the 38 cooperative approaches for which information was reviewed, 33 relied on arrangements and standards established directly by the participating Parties, including 28 approaches established under the Joint Crediting Mechanism with Japan. The remaining five relied on independent voluntary carbon crediting programmes and standards: two on Verra's Verified Carbon Standard, two on the Gold Standard and one on the REDD+ Environmental Excellence Standard of the Architecture for REDD+ Transactions.

37. Regarding mitigation activity types, the 28 cooperative approaches under the Joint Crediting Mechanism covered multiple activity types. Seven other cooperative approaches covered a single activity type: four covered energy efficiency in households, while one each covered solar energy, agriculture and transport. One cooperative approach involved REDD+,

for which there is no corresponding value in the applicable common nomenclature,[35] while two did not identify mitigation activities.

38. The cooperative approaches varied considerably in nature and scope and, consequently, required substantially different levels of effort to review (e.g. review of a single mitigation activity under a cooperative approach took less effort than the review of multiple mitigation activities under a cooperative approach with complex governance). This variation poses challenges for planning reviews and ensuring consistency across reviews of information on different cooperative approaches, as outlined in paragraph 67 below.

IV. Results of the Article 6 technical expert reviews in numbers

39. All participating Parties whose initial reports or updated initial reports were reviewed during the first two review cycles and for which the corresponding Article 6 TERRs were published reported information under all mandatory reporting requirements. Only one Party, with a report reviewed in the second review cycle, included information on supplementary elements. However, most of the reports submitted by Parties were prepared prior to the adoption of decision 4/CMA.6, in which CMA 6 requested information on supplementary elements.

A. Inconsistencies

1. Regular and significant inconsistencies

40. In the 16 Article 6 TERRs published for the first two review cycles, a total of 543 inconsistencies were documented in relation to the general reporting requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3 and the cooperative approach related reporting requirements in paragraph 18(g–i) of the annex to the same decision.

41. In the first review cycle, 86 inconsistencies were documented across the five published Article 6 TERRs. Of those, 38 related to the general reporting requirements and 48 to the reporting requirements for cooperative approaches for the 7 instances of information on cooperative approaches. Because the reviews corresponding to those Article 6 TERRs preceded the adoption of decision 4/CMA.6, in which guidance on determining whether inconsistencies are significant and/or persistent was provided, such an assessment was not conducted.

42. In the second review cycle, 457 inconsistencies were documented across the 11 published Article 6 TERRs. Of those, 62 related to the general reporting requirements and 395 to the reporting requirements for cooperative approaches for the 39 instances of information on cooperative approaches. A total of 115 inconsistencies were determined to be significant: 22 related to the general requirements and 93 to the cooperative approach requirements.

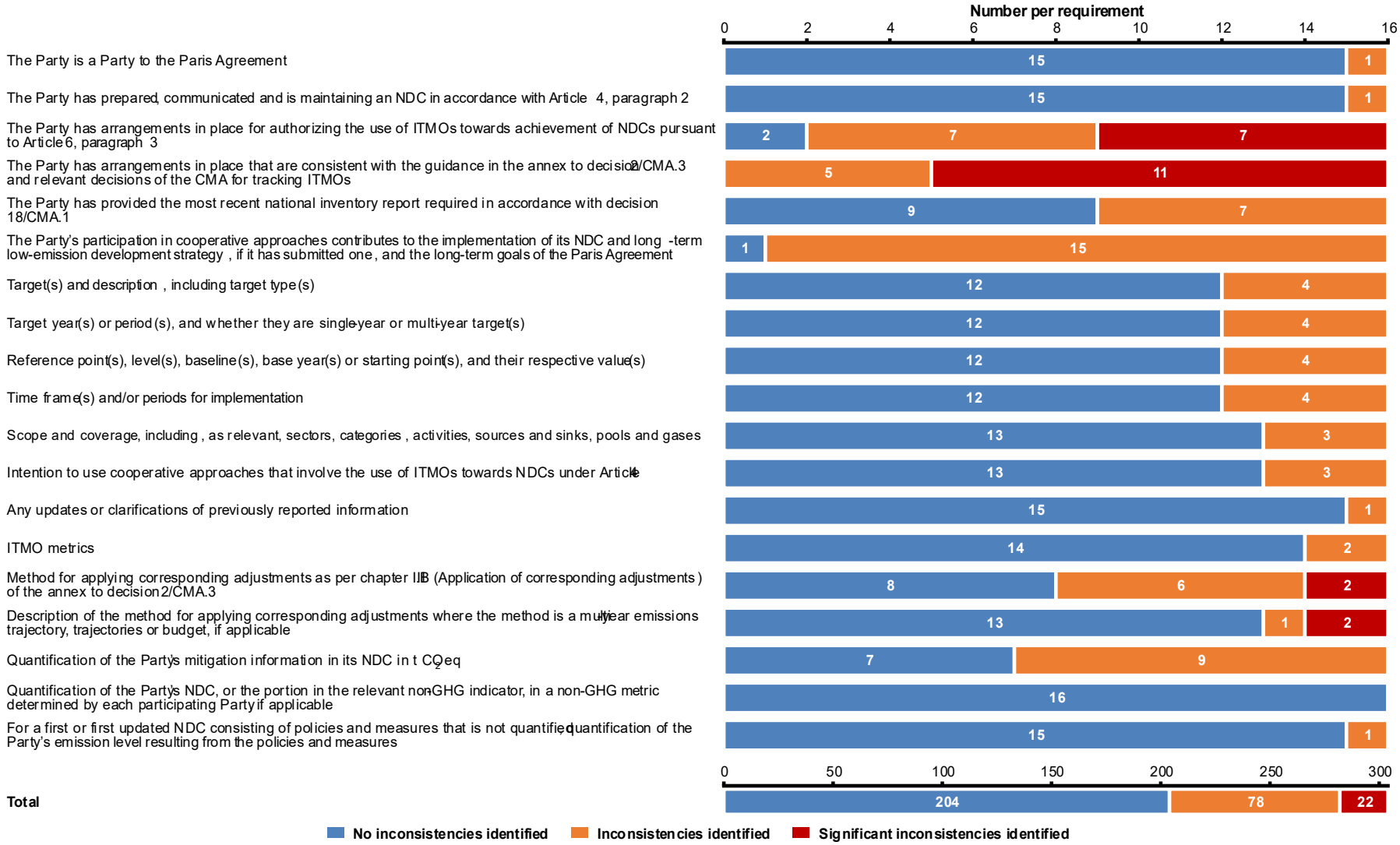
43. The inconsistencies documented in the Article 6 TERRs are summarized in figures 2–3. Figure 2 covers the general reporting requirements; the results shown are for the 16 reports reviewed as this information is reported once in each reviewed report. Figure 3 covers the reporting requirements for cooperative approaches; the results shown are based on 46 instances of information reported on 38 cooperative approaches because, for 8 approaches, both participating Parties reported information on the same cooperative approach in their respective reports. Figure 3 indicates one requirement as not applicable because the CMA has not yet adopted further guidance on safeguards and limits to the transfer and use of ITMOs.[36]

[35] The initial list of common nomenclatures is available at https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/common-nomenclatures.

[36] See decision 2/CMA.3, annex, para. 17.

Figure 2

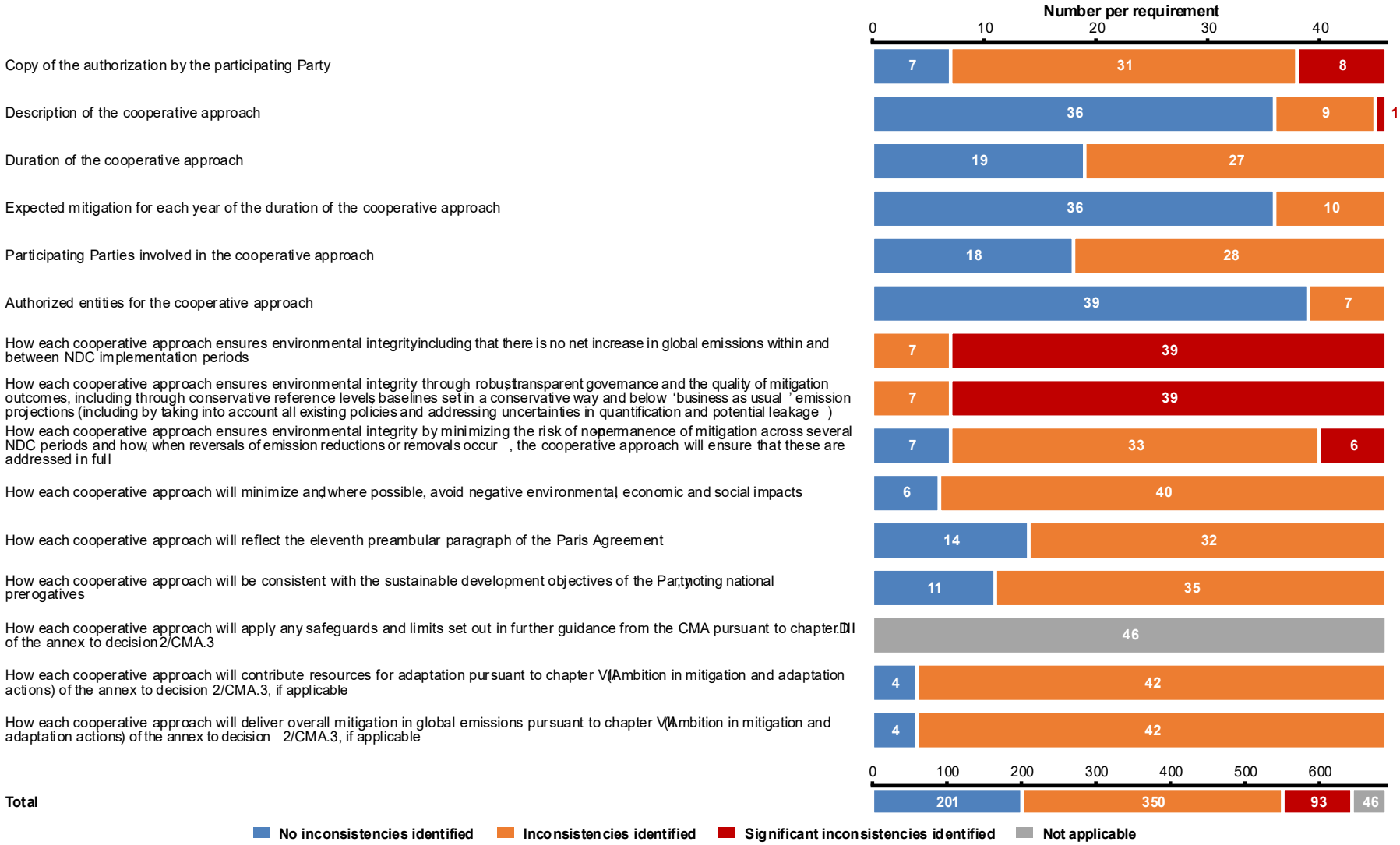
Results of the review of consistency of the information reported by Parties with the general reporting requirements documented in the Article 6 technical expert review reports published as at 31 August 2026



Note: The reporting requirements are those set out in para. 18(a–f) of the annex to decision 2/CMA.3.

Figure 3

Results of the review of consistency of the information reported by Parties with the reporting requirements for cooperative approaches documented in the Article 6 technical expert review reports published as at 31 August 2026



Note: The reporting requirements are those set out in para. 18(g–i) of the annex to decision 2/CMA.3.

44. As the first two review cycles primarily covered initial reports (Japan's updated initial report, the only updated initial report submitted, was reviewed concurrently with its initial report), the reviews did not provide any basis for assessing whether previously identified inconsistencies had been resolved.

2. Cross-Party inconsistencies

45. For eight cooperative approaches, both participating Parties reported information: three in the first review cycle and five in the second. The reviews identified 98 cross-Party inconsistencies, 36 in the first cycle and 62 in the second.[37]

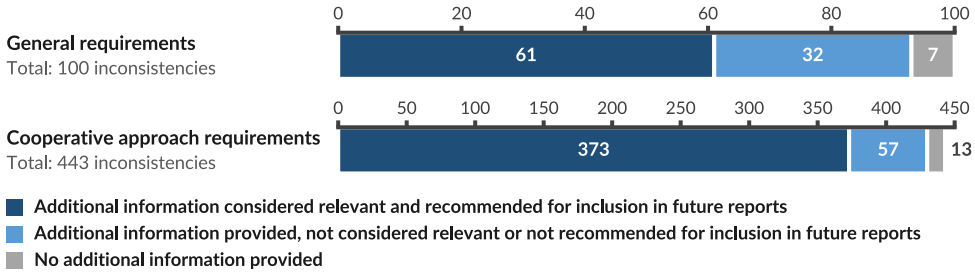
46. The cross-Party inconsistencies reflected differences in the scope or level of detail or a lack of alignment of reported information between the two Parties or arose where both participating Parties had an inconsistency under the same reporting requirement, irrespective of whether the information in their reports aligned. The Article 6 TERTs recommended that participating Parties resolve the inconsistencies by aligning their reporting, without determining which Party's information could be considered as correct.

B. Implications of additional information and revised initial reports for recommendations

47. Participating Parties provided additional information during the Article 6 TERs in relation to 523 of the 543 inconsistencies identified during the first two review cycles (see figure 4 for a breakdown by type of reporting requirement).

48. The Article 6 TERTs assessed the additional information and determined that, for 434 inconsistencies, it was fully or partially relevant to the reporting requirement and, therefore, recommended its inclusion in the Party's future reports. Where information gaps remained because the additional information was considered not relevant or was not provided, the Article 6 TERTs recommended that further information be included in future reports to enhance its transparency and completeness and resolve the inconsistencies.

Figure 4
Additional information documented in the Article 6 technical expert review reports published as at 31 August 2026



Note: The general reporting requirements are those set out in para. 18(a–f) of the annex to decision 2/CMA.3 and the reporting requirements for cooperative approaches are those set out in paragraph 18(g–i) of the annex to the same decision.

49. The quality of the additional information provided by Parties during the reviews in response to questions from the Article 6 TERTs demonstrated that Parties can enhance their reporting when provided with appropriate guidance. However, owing to the complexity of reporting and review in relation to several reporting requirements, it was not possible to determine the extent to which inconsistencies may be fully resolved by additional information.

[37] Cross-Party inconsistencies were not documented in the summary table of the Article 6 TERRs from the first review cycle and were tracked only in the table summarizing significant inconsistencies in the Article 6 TERRs from the second review cycle. The data provided here are, therefore, derived from the secretariat's interim database of Article 6 TER results.

50. The review of Rwanda's revised initial report resolved 2 of the 39 inconsistencies identified in its initial report. This single case does not provide a sufficient basis for drawing lessons on the usefulness of revised initial reports for Parties or their effectiveness in resolving inconsistencies.

V. Recurring themes identified for and across reporting requirements and lessons learned from the review of reported information

A. Scope of the synthesis

51. Recurring inconsistencies were identified across the Article 6 TERRs in both cycles of reviews. Where such inconsistencies were identified in three or more initial reports or updated initial reports, they were considered as a theme. These themes may provide Parties with useful insights into common reporting challenges, and Parties may benefit from experience-sharing and capacity-building, as applicable, in developing solutions to them.

52. This chapter summarizes the cross-cutting themes and themes identified under individual reporting requirements. More details on the recurring themes are in annex I.

B. Results of the synthesis

53. The first two cycles of Article 6 TERs involved considerable learning by doing for participating Parties, Article 6 TERTs and the secretariat, reflecting the early stage of development of both reporting and reviewing. The key challenges were the need to (1) establish review practices, such as for assessing consistency across Parties' reports, including alignment between the reports of Parties participating in the same cooperative approach, at the same time as conducting the reviews and (2) determine what constitutes sufficient detail in the information reported. Further challenges concerned establishing criteria for determining which inconsistencies are significant, clarifying interlinkages between reporting requirements, and conducting the reviews with limited and unfamiliar tools. The recurring themes and lessons learned should therefore be understood in the context of an evolving review process in which approaches, tools and common understanding continue to be developed and refined.

1. Cross-cutting themes and lessons learned

(a) Consistency across individual Party submissions

54. A recurring theme across many reporting requirements, but most evident for the general reporting requirements in paragraph 18(a–f) of the annex to decision 2/CMA.3, was that information reported by a participating Party under Article 6, paragraph 2, differed from the information reported in its other submissions under the UNFCCC, such as its NDC or BTR, and was not accompanied by an explanation for the difference, for example that the information constituted an update. Several inconsistencies were identified in information reported on NDCs (targets, target years, reference points, scope and coverage), methods for applying corresponding adjustments to ITMOs, and cooperative approaches (description, duration and expected mitigation).

55. A lesson learned is that Parties may benefit from systematically checking the consistency of information they report across all relevant submissions, including their NDCs, BTRs, national GHG inventories and statements of authorization, before submitting an initial or updated initial report. Such checks could identify unintended discrepancies from updates and reduce the need for clarification during the review.

(b) Level of detail and relevance of reported information

56. Another recurring theme was that reported information lacked sufficient detail or was not sufficiently tailored to the reporting requirement. This issue arose across many

requirements, including those concerning how cooperative approaches minimize and, where possible, avoid negative environmental, economic and social impacts, and how they contribute resources for adaptation.

57. This theme highlights the need for Parties to provide detailed explanations specific to each requirement rather than general descriptions of national frameworks, policies, mechanisms or processes or references to documents thereon. Where such a framework, policy, mechanism or process is relevant, Parties should identify its authoritative basis, such as the applicable legislation, policy or agreement, explain how it is implemented under the cooperative approach, including at the activity level, name the responsible institutions and describe the applicable procedures, as appropriate. For example, when reporting on negative environmental, economic and social impacts, Parties referring to national development goals should explain how those goals are considered in impact assessments and how they inform stakeholder consultation and grievance procedures. Similarly, when reporting on voluntary contribution of resources for adaptation, Parties should identify the mechanism for contribution, as well as the policy, framework or memorandum of understanding between participating Parties establishing it, and explain how it operates in respect of the cooperative approach and, where applicable, activities thereunder.

58. In most cases involving insufficient detail or tailoring of information, Parties provided additional information during the review that the Article 6 TERTs considered relevant. This indicates that Parties were generally able to provide the required information; that they did not do so in their reports possibly indicates the expectations were not yet understood.

(c) Reporting on arrangements under development

59. Inconsistencies arose where Parties reported that arrangements relevant to a reporting requirement were still under development but provided insufficient detail on their status. Such cases highlight the need for Parties to clearly distinguish operational elements from interim measures and steps yet to be completed and indicate the expected timing for finalization. Doing so would help the Article 6 TERTs determine whether the limited information provided by a Party reflects the early stage of implementation of arrangements, incomplete reporting or a substantive inconsistency with the guidance on cooperative approaches referred to in Article 6, paragraph 2.[38]

(d) Cross-Party consistency

60. Inconsistent information reported by different Parties participating in the same cooperative approach was a recurring theme. In some cases, differences remained even after additional information had been provided during the review. Differences between Parties were observed, for example, in their reporting on expected mitigation of the cooperative approach, how the cooperative approach minimizes, and where possible, avoids negative environmental, economic and social impacts, whether a cooperative approach contributed resources for adaptation, and whether and how ITMOs would be cancelled to deliver overall mitigation in global emissions. The Article 6 TERTs commonly recommended that participating Parties align their future reporting on the cooperative approach.

61. The recurrence of cross-Party inconsistencies suggests participating Parties have differences in understanding, expectations or knowledge in relation to a cooperative approach and indicates the need for closer coordination by them in developing and reporting on it. Participating Parties could reduce the number of inconsistencies in their reporting by using common sources of information when reporting on the same cooperative approach. Coordinating their submissions could also help ensure the consistency of reporting on aspects of information that should be agreed on. Such approaches do not preclude each Party from explaining its national circumstances and different responsibilities in relation to the reporting requirement.

62. The differences in how cross-Party inconsistencies were classified provide a lesson learned for future review cycles and training of Article 6 TERTs, that is a consistent approach to the classification and follow-up of cross-Party inconsistencies is needed. Furthermore,

[38] Decision 2/CMA.3, annex, para. 18(a) in relation to para. 4(c–d), and decision 6/CMA.4, annex I.

assessing whether cross-Party inconsistencies have been resolved poses a unique difficulty as compared with other inconsistencies because participating Parties may submit reports and have those reports reviewed at different times. Nevertheless, alignment among Article 6 TERTs in conducting those assessments is needed.

(e) Accessibility of referenced information

63. Article 6 TERTs encountered recurring difficulties in accessing links and externally hosted documents. In some cases, information on authorizations and authorized entities could not be reviewed because referenced websites or documents were unavailable, resulting in an inconsistency. In other cases, lengthy documents were referenced without indicating where the relevant information could be found.

64. This theme highlights the need for Parties to ensure all information necessary for the review is available to Article 6 TERTs at the time of submission. Where links to information are provided, Parties should ensure that they are stable and have no restrictions on their access. Parties could avoid inconsistencies arising from accessibility problems by including sufficient information in the report itself to enable assessment of the reporting requirement.

(f) Supplementary elements of information

65. A further theme concerned the reporting of information on supplementary elements, in particular elements relevant for demonstrating environmental integrity,[39] including those on uncertainty and leakage and on the assessment of non-permanence risks. Parties frequently reported supplementary elements as not applicable, even in cases where it was unclear why the element was considered not applicable, for example for the demonstration of environmental integrity, or did not address particular elements, even where initial reports were submitted after the adoption of the supplementary elements (see para. 19 above).

66. Parties may need further guidance in determining when supplementary elements apply, including, where a Party considers that the element is not applicable, guidance on how to transparently report that this is the case.

(g) Diversity of cooperative approaches

67. The considerable variation in the type, scope, scale and governance of cooperative approaches presents challenges to ensuring consistency across reviews in terms of review methods, depth of information analysis and presentation of review outcomes. Cooperative approaches range from a single project involving one type of mitigation activity with a specific methodology to arrangements covering numerous projects and activity types, each using different methodologies, supported by complex, layered governance arrangements, procedures and structures.

68. For complex cooperative approaches, a detailed review of all relevant information, including documentation related to methodologies and descriptions of procedures and tools established and implemented for each mitigation activity, may not be feasible within the review timeline established by decisions 2/CMA.3 and 6/CMA.4. Time constraints may limit the depth of the review of complex approaches compared with that of straightforward approaches and increase the risk of inconsistent assessments and review outcomes. Review procedures may therefore need to be tailored to the characteristics of the cooperative approach, including, as appropriate, through the application of risk-based sampling combined with an in-depth review of the overarching governance arrangements, procedures and structures. As noted in the conclusions from the 1st meeting of lead reviewers of Article 6 TERs,[40] these challenges are likely to persist in the absence of a definition of a cooperative approach agreed by the CMA.

[39] Decision 2/CMA.3, annex, para. 18(h).

[40] See para. 37 of the conclusions, available at https://unfccc.int/event/ALRM-01.

2. Themes and lessons learned in relation to specific reporting requirements

(a) Arrangements for authorization and tracking of internationally transferred mitigation outcomes[41]

69. The reviews highlighted that reporting on the arrangements in place for authorizing the use of ITMOs and tracking ITMOs are areas in which recurring, often significant, inconsistencies occur. Regarding authorization arrangements, Parties frequently did not provide information covering all elements of the reporting requirement, including in relation to the components for authorization, namely uses of ITMOs, cooperative approaches and entities, or information on the roles and decision-making procedures of the responsible authorities. Regarding tracking, the reported information often did not demonstrate how registry arrangements record the required information, support interoperability and meet the relevant tracking requirements set out in annex I to decision 6/CMA.4.

70. Given the central role of these two participation requirements concerned with the accounting of ITMOs, Parties should provide sufficiently detailed information on the applicable institutional, procedural and technical arrangements they have in place or where those arrangements are not yet operational or fully operational, their status should be clearly reported (see para. 59 above).

(b) Contribution to implementation of nationally determined contributions, long-term low-emission development strategies and the long-term goals of the Paris Agreement[42]

71. Reporting on how participation in cooperative approaches contributes to the implementation of its NDC and long-term low-emission development strategy, where submitted, and the long-term goals of the Paris Agreement was another area of recurring inconsistencies. Many Parties often provided only broad statements, without explaining specifically how the cooperative approach contributes to the relevant NDC target, sector or category, or without identifying the legal, policy or institutional framework underpinning that contribution. Some Parties reported information that differed from information reported in their NDC or other submissions under the UNFCCC. Other Parties provided information on the contribution of the cooperative approach to the implementation of their NDC but did not address its contribution to the implementation of their long-term low-emission development strategy, where applicable, or the long-term goals of the Paris Agreement.

72. The findings indicate a need for more specific reporting that is consistent with the requirement and a clear, common understanding by Parties of the information expected under this reporting requirement, as also recognized in the conclusions from the 1st meeting of lead reviewers of Article 6 TERs.[43]

(c) Methods for applying corresponding adjustments[44]

73. Some Parties did not clearly identify their method for applying corresponding adjustments and some did not demonstrate that it would be used consistently throughout the NDC implementation period. In some cases, the information reported referred to the crediting period of the cooperative approach rather than to the implementation period of the NDC, and in others, the information did not include an adequate description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget.

74. The findings point to the need for Parties to gain a clear understanding of the applicable methods for applying corresponding adjustments and their relationship to NDC type and NDC implementation period in order to ensure robust accounting and the avoidance of double counting, as well as to enable comprehensive reporting on this requirement.

[41] Decision 2/CMA.3, annex, para. 18(a) in relation to para. 4(c–d).
[42] Decision 2/CMA.3, annex, paras. 4(f) and 18(a).
[43] See para. 31 of the conclusions.
[44] Decision 2/CMA.3, annex, para. 18(c).

(d) Copy of authorizations[45]

75. The provision of copies of authorization by Parties participating in the cooperative approach constituted an area in which recurring inconsistencies were frequently identified, principally because the copies did not cover all authorization elements, certain authorization elements differed from information reported in other submissions under the UNFCCC, or links to the copies of authorization were inaccessible. Frequently omitted authorization elements included the specification of first transfer and the description of the process for managing changes to the authorization in a way that avoids double counting.

76. Given that authorizations are the fundamental basis for accounting of ITMOs, complete, consistent and accessible authorizations are essential. The findings suggest Parties may benefit from undertaking internal checks before submission to ensure that all necessary elements are included in the report and to verify that weblinks work.

(e) Environmental integrity[46]

77. The reporting requirements related to environmental integrity were among the broadest and most technically complex to review, with their complexity being compounded by interlinkages with other reporting requirements. Accordingly, the requirements had very high rates of recurring inconsistencies, most of which were determined to be significant, reflecting that they were difficult for Parties to report on and for Article 6 TERTs to review.

78. The nature of the inconsistencies differed across the requirements listed in paragraph 18(h) of the annex to decision 2/CMA.3. Regarding the requirement in paragraph 18(h)(i), Parties generally did not adequately explain how the cooperative approach ensures that there is no net increase in global emissions, including because they did not refer to relevant information reported under other related requirements that could contribute to demonstrating adherence to this objective (e.g. Parties did not explain the role of high-quality mitigation outcomes based on robust additionality tests and conservative reference levels, or baselines set conservatively and below 'business as usual' emission projections, as reported under paragraph 18(h)(ii), in avoiding a net increase in global emissions within and between NDC implementation periods). Because the review of this requirement depended on information reported under several related reporting requirements, it necessitated a tailored approach by the Article 6 TERTs, who considered whether the Party had explained how relevant approaches and measures reported under other requirements, taken together, ensured that there was no net increase in global emissions. The Article 6 TERTs also faced challenges in formulating recommendations without duplicating actions recommended under other relevant reporting requirements.

79. For the requirement in paragraph 18(h)(ii), the main challenges for Parties concerned reporting information demonstrating additionality and explaining how governance arrangements and methodologies for setting baselines conservatively and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) ensured environmental integrity. The wide array of elements under this requirement meant that Parties often reported information that lacked detail pertaining to one or more elements or they reported information across elements that was at a higher level of detail and more specific than that sought by the Article 6 TERTs to demonstrate consistency with the requirement.

80. For the requirement in paragraph 18(h)(iii), Parties often did not clearly demonstrate how non-permanence risks had been assessed and, if identified, how risks and reversals would be monitored and addressed. In some cases, Parties reported that the risk of non-permanence did not apply to their cooperative approach without clearly explaining how this conclusion was reached.

81. The findings for this reporting requirement, which are also reflected in the conclusions from the 1st meeting of lead reviewers of Article 6 TERs,[47] indicate the need for clearer

[45] Decision 2/CMA.3, annex, para. 18(g).
[46] Decision 2/CMA.3, annex, para. 18(h).
[47] See paras. 33–35 of the conclusions.

guidance on the information and level of detail expected in reporting thereon, as well as on how it should be reviewed by Article 6 TERTs.

(f) Negative environmental, economic and social impacts, the eleventh preambular paragraph of the Paris Agreement and sustainable development objectives[48]

82. High rates of inconsistency were observed in the reporting on how the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts; reflect the eleventh preambular paragraph of the Paris Agreement; and be consistent with the Party's sustainable development objectives. A common issue across those three reporting requirements was lack of a clear link between a Party's overarching legal or policy framework and the cooperative approach, including at the activity level.

83. Regarding negative environmental, economic and social impacts, some Parties provided detailed descriptions of activity-cycle processes. However, they did not explain how the applicable criteria for implementing those processes, such as the criteria for sustainable development assessment, relate to an overarching national framework.

84. Regarding the eleventh preambular paragraph of the Paris Agreement, Parties often addressed only selected elements without explaining why the others were not relevant to the cooperative approach. For example, some Parties reported on regulations or policies concerning the empowerment of women but did not address the other groups and objectives listed in that paragraph.

85. Regarding consistency with the Party's sustainable development objectives, the reported information often cited relevant national sustainability frameworks without explaining how they translate into and affect the implementation of mitigation activities under the cooperative approach, or described activity-level outcomes without linking them to the sustainable development objectives or the relevant legal, regulatory or policy frameworks.

(g) Contribution of resources for adaptation and delivery of overall mitigation in global emissions[49]

86. High rates of inconsistency were identified in the reporting on how the cooperative approach contributes resources for adaptation and how it will deliver overall mitigation in global emissions, if applicable. Parties frequently described local adaptation benefits arising from the cooperative approach rather than explaining whether, and if so how, it will contribute resources for adaptation, including to the Adaptation Fund. Regarding overall mitigation in global emissions, Parties described general mitigation contributions or intentions to reduce emissions without explaining their relationship to the cooperative approach. Where Parties reported on the mechanism for delivering mitigation results, the information often lacked detail on how it would operate (i.e. applicable levy, recipient, cancellation or reservation procedure, accounting method).

87. The significant number of instances of different information being reported for these requirements by Parties participating in the same cooperative approach was notable, underscoring the need for coordinated reporting.

VI. Identification of capacity-building needs

88. During the first and second cycles of Article 6 TERs, Article 6 TERTs identified capacity-building needs, in consultation with the participating Parties,[50] in relation to reporting in accordance with the requirements set out in paragraph 18 of the annex to decision 2/CMA.3 and in cross-cutting areas. In total, 68 capacity-building needs were identified for 13 of the 15 Parties reviewed: 22 for 4 of the 5 Parties whose reports were reviewed in

[48] Decision 2/CMA.3, annex, para. 18(i)(i–iii).
[49] Decision 2/CMA.3, annex, para. 18(i)(v–vi).
[50] Pursuant to decision 6/CMA.4, annex II, para. 7.

the first cycle[51] and 46 for 9 of the 10 Parties whose reports were reviewed in the second cycle.[52]

89. Capacity-building needs were most frequently identified in relation to arrangements for authorizing and tracking ITMOs[53] and environmental integrity.[54] The following needs were each identified for 10 or more Parties:

(a) Establishing clear and consistent procedures for authorizing ITMOs;

(b) Developing and operationalizing national registries, including connecting them to the international registry and ensuring the consistency of data therein with independent carbon registries, and understanding how authorization of ITMOs is tracked by registry systems;

(c) Establishing and reporting on conservative reference levels and baselines and ensuring they are robust and below 'business as usual' emission projections;

(d) Developing and implementing measures for addressing the risks of non-permanence and reversals of emission reductions or removals;

(e) Implementing measurement, reporting and verification systems for mitigation activities and ensuring transparent governance arrangements for cooperative approaches.

90. Capacity-building needs identified for up to 10 Parties were:

(a) Preventing double counting, including by applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) of the annex to decision 2/CMA.3 and reporting of the relevant information,[55] including regarding selecting the appropriate method and correctly and consistently applying it throughout the NDC implementation period;

(b) Ensuring that the cooperative approach addresses the eleventh preambular paragraph of the Paris Agreement, is consistent with the sustainable development objectives of the Party, has in place social and environmental safeguards, contributes resources for adaptation and delivers overall mitigation in global emissions.[56]

91. Regarding cross-cutting areas, capacity-building needs were identified in relation to:

(a) Understanding the reporting requirements, as well as the links of those requirements with other reporting processes under the UNFCCC, with a view to aligning reporting and ensuring consistency across reported information, including across Parties participating in the same cooperative approach (identified for 10 Parties);

(b) Developing quality assurance processes to ensure accurate, transparent and verifiable reporting;

(c) Implementing Article 6, including through awareness-raising and targeted training for key stakeholders (identified for eight Parties);

(d) Facilitating technology development and transfer through cooperative approaches (identified for two Parties).

92. Regarding reporting on supplementary elements (see paras. 65–66 above), targeted capacity-building could help Parties assess the applicability of those elements and identify relevant information for inclusion in future reports.

93. The capacity-building needs identified through the Article 6 TER process inform the development of activities under the Article 6 capacity-building programme implemented by the secretariat.

[51] The Article 6 TERT did not identify any capacity-building needs in consultation Switzerland.
[52] The Article 6 TERT did not identify any capacity-building needs in consultation with Japan.
[53] Decision 2/CMA.3, annex, para. 18(a) in relation to para. 4(c–d).
[54] Decision 2/CMA.3, annex, para. 18(h)(i–iii).
[55] Decision 2/CMA.3, annex, para. 18(c).
[56] Decision 2/CMA.3, annex, para. 18(i).

VII. Lessons learned from the Article 6 technical expert reviews that may inform the training programme for technical experts participating in them

94. This chapter presents lessons learned from the reviews concluded as at 31 August 2026 that may inform the training programme for technical experts participating in Article 6 TERs.[57]

95. The organization and implementation of Article 6 TERs continues to evolve. Operational and technical challenges affecting the planning and undertaking of reviews have emerged, which, if left unresolved, could undermine the overall effectiveness of the Article 6 TER process. Those challenges are presented in chapter III.C of the 2026 annual report by the secretariat on implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2.

96. A further challenge that has emerged after considering the Article 6 TERRs collectively is that, despite coordination efforts among Article 6 TERTs, the teams sometimes reached different conclusions on inconsistencies arising from information reported with a similar scope by different Parties. For example, when reviewing Parties' reporting on environmental integrity, some Article 6 TERTs sought detailed information on conservative baselines, including the development of 'business as usual' projections and consideration of existing policies, uncertainties and leakage, while others accepted broad statements as to how environmental integrity of the cooperative approach is ensured. Similarly, regarding overall mitigation in global emissions, some teams sought information on whether ITMOs would be cancelled and details on how, including how the quantity would be calculated and whether the calculation would be applied to the gross or net total of ITMOs after any share of proceeds, while others accepted general information on the contribution of the cooperative approach to mitigation.

97. Measures to improve consistency across reviews are under way and include strengthening quality assurance in drafting Article 6 TERRs; providing training for internal review officers to support reviews; developing review practice guidance; and updating the reference manual for the accounting, reporting and review of cooperative approaches.[58] An interim database of Article 6 TER results on areas for improvement has already been established. Further measures may be needed to support Article 6 TERTs in providing clearer rationales when identifying inconsistencies and in formulating specific, actionable recommendations, as reflected in the conclusions from the 1st meeting of lead reviewers of Article 6 TERs.[59]

98. Another lesson learned concerns the multidisciplinary nature of the reporting requirements. Certain areas, particularly registry systems used for tracking ITMOs and methodologies for estimating emission reductions, including determining whether baselines have been established conservatively and below 'business as usual' emission projections, are especially challenging to review and require specialized technical expertise to do so. Further support is needed to strengthen the capacity of technical experts to assess those areas consistently and effectively.

[57] See decision 6/CMA.4, annex IV.

[58] Available at https://unfccc.int/documents/634354.

[59] See paras. 11–14 of the conclusions.

Annex I

Recurring inconsistencies, constituting themes in relation to each reporting requirement, evident in the Article 6 technical expert review reports published as at 31 August 2026*

1. Recurring inconsistencies were identified across the Article 6 technical expert review reports (TERRs) from the first and second review cycles. Recurring inconsistencies identified in three or more initial reports or updated initial reports were treated as a theme.

2. The themes identified for each reporting requirement are presented in tables I.1 and I.2. Table I.1 covers the general reporting requirements (decision 2/CMA.3, annex, paras. 18(a)–(f)), while table I.2 covers the cooperative approach reporting requirements (decision 2/CMA.3, annex, paras. 18(g)–(i)). For the general reporting requirements, inconsistencies were identified in relation to the 16 reports reviewed, as the relevant information was reported only once in each report. For the cooperative approach reporting requirements, inconsistencies were identified in relation to the 46 instances of reported information concerning the 38 cooperative approaches reviewed. For eight cooperative approaches, information provided by two participating Parties was reviewed on the basis of their respective reports.

3. The supplementary elements of information pursuant to decision 4/CMA.6, annex I, are presented together with the relevant reporting requirements and are shown in italics. Where no theme was identified for a reporting requirement, this is indicated. Where relevant, further observations on the results of the Article 6 technical expert reviews (TERs) are also presented for each reporting requirement.

4. The annex also indicates the number of inconsistencies for which participating Parties provided additional information during the review that the Article 6 technical expert review teams (TERTs) considered relevant and recommended for inclusion in future reports. This provides an indication of the extent to which those inconsistencies may be fully or partially resolved in subsequent submissions if the relevant Parties include the recommended information. Considered together with the number of inconsistencies relative to the number of instances of reported information, this may provide Parties with insights into areas where targeted capacity-building or further clarification of the reporting requirements may be needed, as compared with areas where inconsistencies may be more readily resolved.

* Not formally edited or formatted.

Table I.1
Identifiable themes from inconsistencies related to general information requirements (2/CMA.3, annex, paragraphs 18(a)–(f))

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
Information on how the Party ensures that it is a Party to the Paris Agreement (para. 18(a), para. 4(a))	**Identifiable themes** Given the single inconsistency, no theme was identified.	1 of 16	1 of 1
Information on how the Party ensures that it has prepared, communicated and is maintaining a nationally determined contribution (NDC) in accordance with Article 4, paragraph 2 (para. 18(a), para. 4(b))	**Identifiable themes** Given the single inconsistency, no theme was identified.	1 of 16	1 of 1
Information on how the Party ensures it has arrangements in place for authorizing the use of internationally transferred mitigation outcomes (ITMOs) towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))	**Identifiable themes** (a) Participating Parties provided high-level information on interim authorization processes, noting that their envisaged authorization arrangements remained under development or were being finalized through legislative or other policy processes progressing through their respective government systems. In these cases, the Article 6 TERTs sought further information on the interim processes, noting that having authorization arrangements in place is a requirement for participation in cooperative approaches; (b) Participating Parties did not describe their authorization arrangements completely or transparently. For example, a participating Party may have reported that authority for authorization had been established without providing information on the processes that the agency would follow in making authorization decisions. The Article 6 TERTs sought information on the governing law, guiding principles or other documentation supporting the implementation of authorization processes, including the preparation of the statements of authorization. Where participating Parties described multiple agencies involved in their authorization processes, the Article 6 TERTs sought information on each agency's specific role, how the agencies interact and the processes governing their interactions; (c) Participating Parties provided information on their authorization arrangements but did not specifically address the three components of authorization: authorization of the cooperative approach, entities and	14 of 16	8 of 14

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	mitigation outcomes. The Article 6 TERTs sought further information on the authorization processes for each component. **Further observations** In the conclusions of their annual meeting, the Article 6 lead reviewers highlighted the key information that Parties should report under this requirement.		
Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) for tracking ITMOs (para. 18(a), para. 4(d))	**Identifiable themes** (a) The registry arrangements were inconsistent with the requirements for tracking of ITMOs because they could not record information on authorization and vintage year, or because the reporting Parties did not otherwise demonstrate that their registries complied with the relevant CMA decisions on the tracking of ITMOs; (b) The registry arrangements were inconsistent with the requirements for interoperability. This included, for example, cases in which a participating Party reported existing or planned interactions between a national registry arrangement and other registry infrastructure, such as a voluntary carbon market standard or the international registry, without explaining how those interactions would be managed consistently with paragraphs 9 and 10 of annex I to decision 6/CMA.4; (c) Participating Parties reported, with limited further information, that their registries were still under development. Where participating Parties reported that interim arrangements were in place, they did not elaborate on those arrangements. **Further observations** (a) The Article 6 TERTs focused on reviewing descriptive information on tracking arrangements, as a technical assessment of registry systems is not feasible during reviews. Reviewing such information is also challenging because it requires highly specialized knowledge, creating a risk of inconsistent review outcomes where the necessary expertise is not available within Article 6 TERTs; (b) Although many participating Parties provided relevant additional information, it is not possible to determine whether the inconsistencies are	16 of 16	10 of 16

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	likely to be resolved in future, given the complexity of the requirements for tracking ITMOs and the risk of incomplete or non-transparent reporting. Participating Parties should therefore carefully consider the information they report under this requirement; (c) The CMA has not provided guidance on interim tracking arrangements, suggesting that the inconsistencies would likely have remained even if participating Parties had elaborated on those arrangements. Inconsistencies relating to ongoing registry developments and the use of interim tracking arrangements are less likely to persist if participating Parties report the finalization and deployment of their registry systems and explain in future reports how their arrangements comply with the relevant requirements for tracking ITMOs.		
Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 18(a), para. 4(e))	**Identifiable themes** The single theme across these inconsistencies was that the reporting Party had not submitted the most recent national inventory report. **Further observations** With the submission of national inventory reports required in accordance with decision 18/CMA.1 by the relevant participating Parties, these inconsistencies will be resolved, while the substantive review of the information will be undertaken under the enhanced transparency framework pursuant to Article 13 of the Paris Agreement.	7 of 16	2 of 7
Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a), para. 4(f))	**Identifiable themes** (a) The reported information was high-level or incomplete and lacked sufficient specificity to explain how participation in the cooperative approach contributes to the implementation of the Party's NDC, its long-term low greenhouse gas emission development strategy, where applicable, and the long-term goals of the Paris Agreement. This included insufficient information on the relevant mitigation target, sector or category and on the governing law, policy or framework underpinning that contribution; (b) The reported information differed from or was inconsistent with other information submitted by the Party, including its official NDC submission.	15 of 16	12 of 15

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	Further observations (a) Some participating Parties provided additional information at the level of specificity sought by the Article 6 TERTs. Where reported information differed from other information submitted to the UNFCCC, some participating Parties clarified that the discrepancy resulted from an error in their initial or updated initial report. This suggests that the issues giving rise to many of these inconsistencies may be resolved fully or partially if this information is included in future reports; (b) The diversity of the information reported and the varying levels of detail across participating Parties' reports suggest that there is not yet a sufficiently developed common understanding of the information expected under this requirement. This challenge was also identified in the conclusions of the annual meeting of Article 6 lead reviewers.		
Description of the Party's NDC, as referred to in decision 18/CMA.1, annex, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (BTR) (para. 18(b))	**Identifiable themes** Participating Parties reported information under the seven sub-elements of this reporting requirement, and inconsistencies were identified at the sub-element level. However, the inconsistencies were considered collectively in identifying the theme relating to this reporting requirement bringing the total number of possible inconsistencies for all seven sub-elements to 112. The only identifiable theme was that the reported information differed from information on the same elements in the participating Parties' NDCs or BTRs. **Further observations** (a) This requirement is cross-cutting with the enhanced transparency framework and applies only where a participating Party has not yet submitted a BTR. However, the Article 6 TERTs also reviewed information reported under this requirement by participating Parties that had already submitted BTRs; (b) As the information describing the NDC under paragraph 64 of the annex to decision 18/CMA.1 is reported in the BTR and reviewed under Article 13, the Article 6 TERTs recommended that any future updates reported under Article 6, including under paragraph 21(b) of the annex to decision	23 of 112	9 of 23

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	2/CMA.3, be consistent with the NDC or latest BTR, as applicable, or that any differences be clearly explained. In the conclusions of their annual meeting, the Article 6 lead reviewers highlighted that Article 6 TERTs should avoid duplicating reviews conducted under Article 13 of the Paris Agreement; (c) The number of inconsistencies in this category could decline if participating Parties report this information only where they have not submitted a BTR and clearly explain any differences from their NDC. Parties that have submitted a BTR and wish to update relevant information through Article 6 reporting should clearly explain any differences from their BTR.		
ITMO metrics (para. 18(c))	**Identifiable themes** Noting the small number of inconsistencies, there were no identifiable themes. **Further observations** The two identified inconsistencies related to the metric itself and the global warming potential values to be applied and may be resolved where the additional information is provided in future reports.	2 of 16	2 of 2
Description of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c)) *Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c) supplemented by decision 4/CMA.6, annex I)*	**Identifiable themes** The single identifiable theme was that participating Parties described arrangements and administrative procedures for applying corresponding adjustments but did not specify the method they will apply in line with paragraph 7 of the annex to decision 2/CMA.3. Two of the three inconsistencies were determined to be significant.[1] **Further observations** (a) No inconsistency was identified for the only Party that reported information on the supplementary element; (b) It is worth noting the root causes of the remaining five inconsistencies under this requirement, which is critical to the accounting of ITMOs. In two cases, the averaging method was based on the crediting period rather than the NDC implementation period, contrary to paragraph 7(a)(ii). In two further	8 of 16	5 of 8

[1] A third inconsistency similar to the two significant inconsistencies was not determined to be significant because the review for the relevant participating Party took place before the CMA requested determination of the significant inconsistencies by the Article 6 TERTs.

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	cases, the specified method did not cover all NDC targets or periods, or the Party indicated that it might change the method in future. In the remaining case, the basis or parameters underlying the method were unclear.		
Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c)) *Description of the methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied (para. 18(c) supplemented by decision 4/CMA.6, annex I)*	**Identifiable themes** Noting the small number of inconsistencies, no theme was identified. **Further observations** (a) No inconsistency was identified for the only Party that reported on the supplementary element of information; (b) Although no themes were identified, two of the three inconsistencies concerned Parties reporting the requirement as not applicable despite having selected a method involving a multi-year emissions trajectory, trajectories or budget. This suggests that the applicability of the requirement may not be clearly understood.	3 of 16	3 of 3
Quantification of the Party's mitigation information in its NDC in tonnes of carbon dioxide equivalent (t CO_2 eq), including the sectors, sources, greenhouse gases (GHGs) and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO_2 eq (para. 18(d))	**Identifiable themes** As discussed for the requirement under paragraph 18(b), the single identifiable theme across these inconsistencies was that the reported information differed from or was inconsistent with other information submitted by the Party, for example in its NDC or BTR. In some cases, the sectors reported as covered by the Party's NDC differed from those listed in its official NDC submission, particularly with regard to the inclusion of the land use, land-use change and forestry or forestry and other land use sectors. In other cases, information on the 'business as usual' scenario and emissions projections differed from the values reported in the Party's official NDC submission or first BTR.	9 of 16	8 of 9
Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))	**Identifiable themes** Parties did not report the use of non-GHG metrics and, therefore, no information was reported in relation to this requirement.	0 of 16	Not applicable

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information*[a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
For a first or first updated NDC consisting of policies and measures that is not quantified, information on quantification of the Party's emission level resulting from the policies and measures that are relevant to the implementation of the cooperative approach and its mitigation activities for the categories of anthropogenic emissions by sources and removals by sinks, as identified by the first transferring Party pursuant to paragraph 10, and the time periods covered by the NDC (para. 18(f))	**Identifiable themes** Given the single inconsistency, no theme was identified.	1 of 16	0 of 1

[a] Number of reports for which inconsistencies were identified, out of the total of 16 reports reviewed in the first two review cycles.

[b] Number of inconsistencies for which participating Parties provided additional information during the review that the Article 6 TERTs considered relevant and recommended for inclusion in future reports, out of the total number of inconsistencies identified for the requirement. By including this information in their future reports, participating Parties may resolve the inconsistencies fully or partially.

Table I.2
Identifiable themes from inconsistencies related to cooperative approach requirements (2/CMA.3, annex, paragraphs 18(g)–(i))

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
A. Copy of the authorization by the participating Party (para. 18(g))	**Identifiable themes** (a) Authorizations did not address, without clear explanation, the three elements of authorization pursuant to decision 4/CMA.6, namely authorization of the cooperative approach, entities and mitigation outcomes. The authorizations reviewed in the first cycle had been issued before the adoption of decision 4/CMA.6, in which the CMA elaborated the elements and processes for authorization, which explains the lack of specificity regarding the three elements in those authorizations; (b) Similar to the inconsistency themes identified for the reporting requirements under paragraphs 18(b) and 18(d), inconsistencies arose where information in authorizations differed from other information reported by the participating Party on the cooperative approach. For example, a cooperative approach website listed mitigation activities, including activities recorded in its registry, for which the Party had provided no corresponding information in its authorizations. Other inconsistencies between Parties' reports and authorizations posted on the centralized accounting and reporting platform, or information on websites referenced by the Party, such as those of the cooperative approach or an independent carbon market standard involved in the Party's cooperative approach arrangements, concerned authorized uses of ITMOs, the definition of first transfer or the quantity of ITMOs authorized; (c) The reporting Party referred or provided links to websites or online documents as a means of providing information on its authorization. However, the links or documents were inaccessible to the Article 6 TERTs because the information could not be located on the referenced website or the link was broken, preventing the Article 6 TERTs from reviewing the authorization information; (d) Authorizations did not define first transfer. **Further observations**	39 of 46	33 of 39

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	Although many of the inconsistencies may be fully or partially resolved through future reporting with inclusion of additional information provided, their high number is concerning given the fundamental role of authorizations as the legal basis for accounting for ITMOs.		
B. Description of the cooperative approach (para. 18(g)) *Type of cooperative approach, if applicable (para. 18(g) supplemented by decision 4/CMA.6, annex I)*	**Identifiable themes** (a) Similar to reporting requirement under paragraph 18(g)(A), the information reported by the participating Party differed from other information available on the cooperative approach, particularly regarding the mitigation activities covered. Referenced websites, such as registries, often listed additional activities that were not included in the Party's initial or updated initial report; (b) The participating Party provided high-level information on the cooperative approach and referred to a website or webpage for further information relevant to this requirement, including the rules and guidelines governing the arrangements. However, the Article 6 TERT could not locate the referenced website or webpage. **Further observations** (a) No inconsistency was identified for the only Party that reported on the supplementary element of information; (b) Through their additional information, participating Parties clarified that activities listed in registries formed part of the cooperative approach but had been omitted from their reports because approval or authorization was pending. Where referenced webpages could not be located, participating Parties explained that they were not yet live because the arrangements for the cooperative approach were still being finalized.	10 of 46	9 of 10
C. Duration of the cooperative approach (para. 18(g))	**Identifiable themes** (a) The participating Party reported that the cooperative approach had a start date before 2021 without confirming that mitigation outcomes generated before 2021 would not be authorized; (b) The participating Party reported that the end date of the cooperative approach remained to be decided or would extend beyond the NDC	27 of 46	23 of 27

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	implementation period, but did not clearly explain when the cooperative approach would end or how its duration related to that period; (c) As with reporting requirements under paragraph 18(g)(A)-(B), the reported information differed from other information reported by the same participating Party, particularly regarding authorized mitigation activities. For example, the Party may have reported an end date for the cooperative approach that aligned with the NDC implementation period, while an authorized activity appeared to have an end date beyond that period. Conversely, in other cases, the reported start date of the cooperative approach was later than the start date of an authorized activity's crediting period.		
D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g))	**Identifiable themes** (a) As with reporting requirements under paragraph 18(g)(A)–(C), the information reported by the participating Party differed from other information submitted by the same Party. For example, the Party reported a value for the expected cumulative mitigation over the duration of the cooperative approach that differed from the expected cumulative mitigation indicated in project descriptions contained in documents available on the referenced webpage, such as the project design documents of authorized activities; (b) The participating Party reported the cumulative expected mitigation over the duration of the cooperative approach but did not provide detailed information on how the expected mitigation for each year had been calculated or how it related to the activities under the cooperative approach; (c) As with reporting requirement under paragraph 18(g)(A), inconsistencies were identified where reviewed reports linked to cooperative approach websites or documents that were expected to contain information on the expected mitigation for each year of the duration of the cooperative approach, but the information could not be located, including because the relevant webpage did not appear to exist. **Further observations**	10 of 46	7 of 10

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	Some participating Parties reported that annual estimated emission reductions were set out in project design documents available through linked websites. Although this did not result in inconsistencies in all cases, the information was not readily accessible and could require readers to compile it manually from the latest published documents.		
E. Participating Parties involved in the cooperative approach (para. 18(g))	**Identifiable theme** As with reporting requirements under paragraph 18(g)(A)–(D), the reported information differed from other information submitted by the Party or available online. Most inconsistencies resulted from aggregated reporting on multiple cooperative approaches, rather than reporting specific to the cooperative approach concerned. **Further observations** Rwanda resolved two inconsistencies in its revised initial report.	28 of 46	27 of 28
F. Authorized entities (para. 18(g)) *Description of any arrangements for authorizing using participating Parties and authorized entities, if applicable (para. 18(g) supplemented by decision 4/CMA.6, annex I)*	**Identifiable themes** As with reporting requirements under paragraph 18(g) (A)–(D), the single identifiable theme was that information reported by the participating Party differed from information available on referenced websites. For example, the Party omitted some or all project proponents identified under other requirements or reported an entity for which no corresponding letter of authorization was available on the relevant website. **Further observations** (a) No inconsistency was identified for the only Party that reported information on the supplementary element; (b) Additional information was provided for six of the seven inconsistencies. However, the Article 6 TERTs did not consider it relevant and recommended that participating Parties provide further information in accordance with the reporting requirement.	7 of 46	0 of 7

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i)) *Description of how the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)* *Description of how the mitigation outcomes from the cooperative approach are shared between the participating Parties (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)* *Description of how it is ensured that decision-making processes in an underlying policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous Peoples and local communities (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)* *Description of how participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)*	**Identifiable themes** (a) Participating Parties described methodologies, measurement, reporting and verification systems, safeguards or the application of corresponding adjustments without adequately explaining how these elements, taken together, ensure that there is no net increase in global emissions within and between NDC implementation periods. Relevant information gaps concerned how the methods and assumptions applied, approaches to additionality, conservative baselines, management of non-permanence risks, sharing of mitigation outcomes between participating Parties and robust accounting contributed to meeting the requirement. The inconsistencies suggest that participating Parties lacked a common understanding of the information required under paragraph 18(h)(i). The breadth and interlinkages of the requirement also created challenges for its consistent review by Article 6 TERTs. **Further observations** (a) For the only Party that reported three of the four supplementary elements, the information was reviewed and contributed to the identified inconsistency; (b) This reporting requirement is particularly challenging because it is closely interlinked with several other requirements. Demonstrating that a cooperative approach ensures no net increase in global emissions may depend, among other things, on information concerning its contribution to the implementation of participating Parties' NDCs and the long-term goals of the Paris Agreement, the quality of mitigation outcomes, the correct and consistent application of corresponding adjustments and other accounting rules, and the delivery of overall mitigation in global emissions, if applicable. The assessment of paragraph 18(h)(i) therefore cannot be undertaken in isolation and may depend materially on the completeness, transparency and consistency of information reported elsewhere. At the same time, paragraph 18(h)(i) is a standalone reporting requirement and should not be treated as a mechanical aggregation of linked requirements. An inconsistency under another requirement does not necessarily establish an	46 of 46	41 of 46

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	inconsistency under paragraph 18(h)(i), as this could result in double counting of the same underlying issue. The central question is whether the reporting Party explained how the relevant approaches and measures, taken together, ensure that there is no net increase in global emissions within and between NDC implementation periods. The Article 6 TERTs therefore considered interdependencies with other requirements while assessing paragraph 18(h)(i) separately. For example, a failure to demonstrate additionality under paragraph 18(h)(ii) did not automatically render the reporting under paragraph 18(h)(i) inconsistent; rather, the Article 6 TERTs assessed whether the Party explained how its approach to additionality contributed to ensuring no net increase in global emissions; (c) Through additional information, Parties clarified the application of corresponding adjustments and the management of accounting across NDC implementation periods and provided activity-level information relevant to demonstrating that there would be no net increase in global emissions. This included information on additionality tests, reference levels, crediting below 'business as usual', measures to prevent overlaps in activity boundaries and measures to minimize non-permanence risks, among others. Although the Article 6 TERTs considered this information relevant and recommended its inclusion in future reports, full resolution of the inconsistencies will also depend on further development of a common understanding of the different aspects of this reporting requirement; (d) Technical experts recognized that this reporting requirement and the relevant supplementary elements are broad and open-ended and that the expected information and level of detail are not always clear to Parties or Article 6 TERTs. It should be noted that the first annual meeting of Article 6 lead reviewers concluded that possible future CMA guidance could improve participating Parties' reporting and support the work of Article 6 TERTs.		
Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including	**Identifiable themes** (a) Inconsistencies arose where participating Parties identified the laws, policies or methodologies governing the cooperative approach but did not	46 of 46	37 of 46

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) *Description of how any baseline or reference levels have been established, including how the participating Party has taken into account its NDC and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)* *Description of how baseline and reference levels are established to ensure they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)* *Description of the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)* *Description of how uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)* *Description of how the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)*	explain how the methodologies take into account existing policies, address uncertainties in quantification and potential leakage, or establish conservative reference levels and baselines below 'business as usual' emission projections; (b) Inconsistencies also arose where participating Parties explained how the methodologies established conservative reference levels, for example by applying the 2006 Intergovernmental Panel on Climate Change Guidelines for National Greenhouse Gas Inventories together with a conservativeness factor, but did not describe the governance arrangements or explain how those arrangements ensured environmental integrity. **Further observations** (a) For the only Party that reported information on one of the five supplementary elements, that information was reviewed and contributed to the identified inconsistency; (b) This was one of three reporting requirements for which all reported information was found inconsistent with at least one element, reflecting the breadth and technical complexity of the information required; (c) In contrast to paragraph 18(h)(i), the challenges under this requirement related primarily to technical complexity, difficulties in locating relevant information in referenced materials and insufficient explanation of the underlying information, rather than a general lack of understanding of the information expected. However, the high number of inconsistencies suggests that they may persist in future Party submissions, particularly without enhanced reporting support and relevant capacity-building; (d) The Article 6 TERTs consistently expected reporting Parties to demonstrate the additionality of mitigation outcomes as an aspect of their quality, alongside information on conservative reference levels and baselines set conservatively and below 'business as usual' emission projections; (e) Article 6 lead reviewers also noted challenges in developing a common understanding of the level of detail expected in participating Parties' reports, particularly for this and other broadly framed requirements. They		

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	recognized that possible future CMA guidance could improve Parties' reporting and support the work of Article 6 TERTs.		
Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii)) *Description of how the risk of non-permanence is assessed under the cooperative approach and minimized across several NDC periods, including the frequency and timing of risk assessments, the methodological approaches used for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex I)* *Description of how reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex I)*	**Identifiable themes** (a) Participating Parties reported the requirement as not applicable, stating that emission reductions were expected to be permanent or that there was no risk of reversal, without transparently and completely explaining why non-permanence risk was not relevant. This arose particularly for cooperative approaches involving activities to reduce fuelwood and charcoal consumption, thereby enhancing or preserving non-renewable biomass stocks. In other cases, Parties stated that there was no non-permanence risk at the activity level without clarifying whether activities presenting such risks were eligible within the scope of the cooperative approach; (b) Conversely, Participating Parties stated at a high level that measures, such as buffer credits, would be applied if non-permanence risks materialized, but did not explain the overall approach for addressing reversals or clarify whether the activities covered by the cooperative approach presented such risks; (c) Participating Parties described monitoring leakage and cancelling an equivalent number of credits to address it but treated leakage as a non-permanence risk. The Article 6 TERTs sought clarification because emissions from leakage are distinct from those resulting from a reversal; (d) Where participating Parties identified a system for managing non-permanence risks, they did not provide sufficient operational detail. For example, Parties described a buffer pool without clarifying its purpose or, where its purpose was stated, the rules and procedures for contributions; monitoring obligations, including after the crediting period; measures to ensure the pool's liquidity and robustness; and its application to all identified reversals. Where cancellation procedures applied only above a reported reversal threshold, the Article 6 TERTs also sought information on how reversals below that threshold would be addressed;	39 of 46	33 of 39

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	(e) As with the issues identified for reporting requirements under paragraph 18(g) (A),(D) and (F), participating Parties referred to websites or webpages containing the rules and procedures governing buffer systems, but the Article 6 TERTs could not locate the referenced information. **Further observations** (a) For the only Party that reported information on one of the two supplementary elements, that information was reviewed and contributed to the identified inconsistency; (b) For example, in cases covered by identifiable theme (a) above, Parties provided additional information confirming and explaining why activities under the cooperative approach presented no non-permanence risk. Including such information in future reports may fully or partially resolve the inconsistencies. However, given their high number, inconsistencies may persist unless participating Parties clearly demonstrate why this mandatory reporting requirement is not applicable to the cooperative approach concerned.		
Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i))	**Identifiable themes** (a) Participating Parties stated at a high level that the cooperative approach was designed to avoid negative environmental, economic and social impacts, or cited applicable national regulations, sustainable development criteria or international safeguards, such as assessments based on the Cancun safeguards. However, they did not explain how these were applied at the activity level, including how impacts were assessed in activity design and how identified negative impacts were addressed; (b) Participating Parties stated at a high level that stakeholders had been consulted in developing activities under the cooperative approach, but did not sufficiently describe the engagement process, including consultations at the community, subnational and national levels and how stakeholder complaints were addressed, for example through applicable appeal and grievance processes;	40 of 46	38 of 40

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	(c) As with reporting requirements under paragraph 18(g)(A),(D) and (F), and the reporting requirement under paragraph 18(h)(iii), inconsistencies arose where reports linked to relevant online information that was inaccessible because the referenced webpage did not appear to exist. **Further observations** This requirement had a comparatively high rate of cross-Party inconsistencies, including differences in information reported by Parties to the same cooperative approach. In such cases, the Article 6 TERTs recommended that the Parties report consistent information in future reports.		
Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii))	**Identifiable themes** (a) The participating Party provided high-level statements on the institutional policies, plans and/or legal frameworks applicable to the cooperative approach and intended to reflect the eleventh preambular paragraph of the Paris Agreement, but did not explain how the relevant tools or framework mechanisms would be applied at the activity level to fulfil this requirement; (b) The participating Party explained how national laws or regulations, assessment tools or other relevant policies applied to the cooperative approach, but did not address specific groups or elements referred to in the eleventh preambular paragraph of the Paris Agreement. For example, the Party explained how national measures on public health, gender equality and the empowerment of women applied to the activity, but the Article 6 TERTs also sought information on whether and how the cooperative approach addressed human rights and intergenerational equity, migrants, persons with disabilities and people in vulnerable situations; (c) As with the reporting requirements under paragraph 18(g)(A),(D) and F) and reporting requirements under paragraph18(h)(iii) and paragraph 18(i)(i), inconsistencies arose where reviewed reports referenced or linked to websites or online documents as the source of information for this requirement, but the information was unavailable because the referenced webpage did not appear to exist. **Further observations**	32 of 46	25 of 32

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	(a) Through additional information provided for the instances of the theme under (b) above, Parties clarified how each of the listed groups and sub-elements of the requirement are addressed by the cooperative approach through the application of sustainable development implementation plans, or that these elements are addressed through the application of domestic legal and regulatory requirements, suggesting that inconsistencies could have been avoided had such details been included in the reporting Parties' reports; (b) As with the reporting requirement under paragraph 18(i)(i), this requirement had a higher rate of cross-Party inconsistencies, including owing to differences in the information reported by Parties participating in the same cooperative approach. In such instances, Article 6 TERTs recommended that participating Parties report consistent information in their respective future reports.		
Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii))	**Identifiable themes** (a) The participating Party reported an applicable national or international sustainable development framework (e.g. the United Nations Sustainable Development Goals) or high-level requirements for assessing consistency with sustainable development objectives, but did not explain how the framework or assessment was applied at the activity level or what the assessment outcomes were; (b) Conversely, many reviewed reports described the cooperative approach's sustainable development outcomes but did not explain how they related to the Party's sustainable development objectives, with references to the relevant legal, regulatory or policy frameworks.	35 of 46	30 of 35
Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv))	*This reporting requirement was not applicable at the time of the review as the CMA has not provided further guidance setting out any safeguards or limits.*	Not applicable	Not applicable
Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v))	**Identifiable themes** (a) The participating Party reported its contributions or its cooperation partners' contributions to adaptation (i.e., voluntary contributions to the Adaptation	42 of 46	34 of 42

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	Fund) but did not explain the relationship between those contributions and the cooperative approach; (b) The participating Party provided high-level information on the cooperative approach's contribution to adaptation but little detail on its implementation. Where Parties stated that activities would support the host Party's adaptation to climate change, the Article 6 TERTs sought information on the specific adaptation benefits or how the activity would provide financial resources for adaptation. Where Parties described mechanisms for contributing resources, such as a share of proceeds, the Article 6 TERTs sought details on the relevant procedure, including the point of levy and intended recipient; (c) Some participating Parties reported on this requirement at the activity level, namely that there is no requirement for the activities under the cooperative approach to contribute resources for adaptation. However, the Article 6 TERTs sought confirmation whether a voluntary contribution of resources for adaptation was envisaged at the level of the cooperative approach. **Further observations** As with the reporting requirements under paragraphs 18(i)(i) and 18(i)(ii), in some instances, Article 6 TERTs acknowledged that the information reported on a cooperative approach differed from the information reported by the other participating Party, resulting in the Article 6 TERTs recommending that the participating Parties report information consistently with their other participating Parties in the cooperative approach.		
Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi))	**Identifiable themes** (a) The participating Party reported that the cooperative approach delivers overall mitigation in global emissions without detailing any specific approach or measure to deliver this (be it cancellation of ITMOs or otherwise); (b) Where participating Parties reported that the cooperative approach would deliver overall mitigation in global emissions via cancellation or reservation of mitigation outcomes, inconsistencies were identified where there was little further information on how the cancellation or reservation approach	42 of 46	36 of 42

Requirement	*Identifiable themes and further observations*	*Number of inconsistencies out of the number of instances of reported information* [a]	*Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting* [b]
	would be implemented in a way that contributes to overall mitigation in global emissions. In such instances, Article 6 TERTs sought confirmation if corresponding adjustments will apply in respect of mitigation outcomes to be used for overall mitigation in global emissions; (c) The participating Party reported that the cooperative approach does not require the cancellation of mitigation outcomes for delivering overall mitigation in global emissions without clarifying whether voluntary delivery of overall mitigation in global emissions under the cooperative approach was possible. **Further observations** As with the reporting requirements under paragraphs 18(i)(i), 18(i)(ii) and 18(i)(v), in some instances, the Article 6 TERTs noted that the information reported on a cooperative approach differed from the information reported by the other participating Party, resulting in the Article 6 TERTs recommending that the participating Parties report information consistently with their other participating Parties in the cooperative approach.		

[a] Number of inconsistencies related to the 46 instances of reported information on 38 cooperative approaches in the first two review cycles. One reporting requirement is not applicable and is marked accordingly as "Not applicable".

[b] Number of inconsistencies for which participating Parties provided additional information during the review that the Article 6 TERTs considered relevant and recommended for inclusion in future reports, out of the total number of inconsistencies identified for the requirement. By including this information in their future reports, participating Parties may resolve the inconsistencies fully or partially. One reporting requirement is not applicable and is marked accordingly as "Not applicable".

Annex II

Significant inconsistencies identified by Article 6 technical expert review teams in the Article 6 technical expert review reports published as at 31 August 2026*

Table 1
Significant inconsistencies identified by the Article 6 technical expert review teams, by participating Party and reporting requirement

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
1	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
2	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 3: results of the review of the information on cooperative approach CA0009	Copy of the authorization by the participating Party (para. 18(g))
3	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 3: results of the review of the information on cooperative approach CA0009	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
4	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 3: results of the review of the information on cooperative approach CA0009	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
5	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 3: results of the review of the information on cooperative approach CA0009	Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))
6	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 4: results of the review of the information on cooperative approach CA0010	Copy of the authorization by the participating Party (para. 18(g))

* Not formally edited or formatted.

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
7	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 4: results of the review of the information on cooperative approach CA0010	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
8	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 4: results of the review of the information on cooperative approach CA0010	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
9	Cambodia	FCCC/A6/IRTERR.1/2025/KHM	Table 4: results of the review of the information on cooperative approach CA0010	Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))
10	Japan	FCCC/A6/IRTERR.1/2025/JPN	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
11	Japan	FCCC/A6/IRTERR.1/2025/JPN	Table 3: results of the review of the information on cooperative approach CA0007	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
12	Japan	FCCC/A6/IRTERR.1/2025/JPN	Table 3: results of the review of the information on cooperative approach CA0007	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
13	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
14	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 3: results of the review of the information on cooperative approach CA0008	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
15	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 3: results of the review of the information on cooperative approach CA0008	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
16	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 4: results of the review of the information on cooperative approach CA0017	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
17	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 4: results of the review of the information on cooperative approach CA0017	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
18	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 5: results of the review of the information on cooperative approach CA0018	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
19	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 5: results of the review of the information on cooperative approach CA0018	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
20	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 6: results of the review of the information on cooperative approach CA0019	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
21	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 6: results of the review of the information on cooperative approach CA0019	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
22	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 7: results of the review of the information on cooperative approach CA0012	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
23	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 7: results of the review of the information on cooperative approach CA0012	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
24	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 8: results of the review of the information on cooperative approach CA0020	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
25	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 8: results of the review of the information on cooperative approach CA0020	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
26	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 9: results of the review of the information on cooperative approach CA0021	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
27	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 9: results of the review of the information on cooperative approach CA0021	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
				(including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
28	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 10: results of the review of the information on cooperative approach CA0022	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
29	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 10: results of the review of the information on cooperative approach CA0022	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
30	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 11: results of the review of the information on cooperative approach CA0023	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
31	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 11: results of the review of the information on cooperative approach CA0023	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
32	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 12: results of the review of the information on cooperative approach CA0014	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
33	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 12: results of the review of the information on cooperative approach CA0014	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
34	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 13: results of the review of the information on cooperative approach CA0024	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
35	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 13: results of the review of the information on cooperative approach CA0024	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
36	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 14: results of the review of the information on cooperative approach CA0025	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
37	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 14: results of the review of the information on cooperative approach CA0025	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
38	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 15: results of the review of the information on cooperative approach CA0026	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
39	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 15: results of the review of the information on cooperative approach CA0026	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
40	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 16: results of the review of the information on cooperative approach CA0027	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
41	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 16: results of the review of the information on cooperative approach CA0027	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
42	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 17: results of the review of the information on cooperative approach CA0028	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
43	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 17: results of the review of the information on cooperative approach CA0028	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
44	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 18: results of the review of the information on cooperative approach CA0015	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
45	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 18: results of the review of the information on cooperative approach CA0015	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
46	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 19: results of the review of the information on cooperative approach CA0029	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
47	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 19: results of the review of the information on cooperative approach CA0029	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections

No.	Party	Article 6 technical expert review report	Table in the review report	Reporting requirement
				(including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
48	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 20: results of the review of the information on cooperative approach CA0030	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
49	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 20: results of the review of the information on cooperative approach CA0030	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
50	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 21: results of the review of the information on cooperative approach CA0031	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
51	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 21: results of the review of the information on cooperative approach CA0031	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
52	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 22: results of the review of the information on cooperative approach CA0032	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
53	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 22: results of the review of the information on cooperative approach CA0032	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
54	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 23: results of the review of the information on cooperative approach CA0033	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
55	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 23: results of the review of the information on cooperative approach CA0033	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
56	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 24: results of the review of the information on cooperative approach CA0034	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
57	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 24: results of the review of the information on cooperative approach CA0034	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
58	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 25: results of the review of the information on cooperative approach CA0035	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
59	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 25: results of the review of the information on cooperative approach CA0035	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
60	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 26: results of the review of the information on cooperative approach CA0036	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
61	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 26: results of the review of the information on cooperative approach CA0036	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
62	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 27: results of the review of the information on cooperative approach CA0037	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
63	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 27: results of the review of the information on cooperative approach CA0037	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
64	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 28: results of the review of the information on cooperative approach CA0038	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
65	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 28: results of the review of the information on cooperative approach CA0038	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
66	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 29: results of the review of the information on cooperative approach CA0039	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
67	Japan	FCCC/A6/IRTERR.2/2025/JPN	Table 29: results of the review of the information on cooperative approach CA0039	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
				(including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
68	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))
69	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
70	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 2: results of the review of the general information	Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))
71	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 3: results of the review of the information on cooperative approach CA0013	Copy of the authorization by the participating Party (para. 18(g))
72	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 3: results of the review of the information on cooperative approach CA0013	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
73	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 3: results of the review of the information on cooperative approach CA0013	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
74	Malawi	FCCC/A6/IRTERR.1/2025/MWI	Table 3: results of the review of the information on cooperative approach CA0013	Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))
75	Maldives	FCCC/A6/IRTERR.1/2025/MDV	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))
76	Maldives	FCCC/A6/IRTERR.1/2025/MDV	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2,

No.	Party	Article 6 technical expert review report	Table in the review report	Reporting requirement
				guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
77	Maldives	FCCC/A6/IRTERR.1/2025/MDV	Table 3: results of the review of the information on cooperative approach CA0012	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
78	Maldives	FCCC/A6/IRTERR.1/2025/MDV	Table 3: results of the review of the information on cooperative approach CA0012	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
79	Mongolia	FCCC/A6/IRTERR.1/2025/MNG	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))
80	Mongolia	FCCC/A6/IRTERR.1/2025/MNG	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
81	Mongolia	FCCC/A6/IRTERR.1/2025/MNG	Table 3: results of the review of the information on cooperative approach CA0008	Copy of the authorization by the participating Party (para. 18(g))
82	Mongolia	FCCC/A6/IRTERR.1/2025/MNG	Table 3: results of the review of the information on cooperative approach CA0008	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
83	Mongolia	FCCC/A6/IRTERR.1/2025/MNG	Table 3: results of the review of the information on cooperative approach CA0008	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
84	Palau	FCCC/A6/IRTERR.1/2025/PLW	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
85	Palau	FCCC/A6/IRTERR.1/2025/PLW	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
86	Palau	FCCC/A6/IRTERR.1/2025/PLW	Table 3: results of the review of the information on cooperative approach CA0014	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
87	Palau	FCCC/A6/IRTERR.1/2025/PLW	Table 3: results of the review of the information on cooperative approach CA0014	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
88	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))
89	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
90	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 2: results of the review of the general information	Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))
91	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 2: results of the review of the general information	Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))
92	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 3: results of the review of the information on cooperative approach CA0040	Copy of the authorization by the participating Party (para. 18(g))
93	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 3: results of the review of the information on cooperative approach CA0040	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
94	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 3: results of the review of the information on cooperative approach CA0040	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative

No.	Party	Article 6 technical expert review report	Table in the review report	Reporting requirement
				way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
95	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 3: results of the review of the information on cooperative approach CA0040	Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))
96	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 4: results of the review of the information on cooperative approach CA0041	Copy of the authorization by the participating Party (para. 18(g))
97	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 4: results of the review of the information on cooperative approach CA0041	Description of the cooperative approach (para. 18(g))
98	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 4: results of the review of the information on cooperative approach CA0041	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
99	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 4: results of the review of the information on cooperative approach CA0041	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
100	Rwanda	FCCC/A6/IRTERR.1/2025/RWA	Table 4: results of the review of the information on cooperative approach CA0041	Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))
101	Sri Lanka	FCCC/A6/IRTERR.1/2025/LKA	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))
102	Sri Lanka	FCCC/A6/IRTERR.1/2025/LKA	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2,

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
				guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
103	Sri Lanka	FCCC/A6/IRTERR.1/2025/LKA	Table 3: results of the review of the information on cooperative approach CA0032	Copy of the authorization by the participating Party (para. 18(g))
104	Sri Lanka	FCCC/A6/IRTERR.1/2025/LKA	Table 3: results of the review of the information on cooperative approach CA0032	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
105	Sri Lanka	FCCC/A6/IRTERR.1/2025/LKA	Table 3: results of the review of the information on cooperative approach CA0032	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
106	Tunisia	FCCC/A6/IRTERR.1/2025/TUN	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))
107	Tunisia	FCCC/A6/IRTERR.1/2025/TUN	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
108	Tunisia	FCCC/A6/IRTERR.1/2025/TUN	Table 2: results of the review of the general information	Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c) supplemented by decision 4/CMA.6, annex 1)
109	Tunisia	FCCC/A6/IRTERR.1/2025/TUN	Table 3: results of the review of the information on cooperative approach CA0015	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
110	Tunisia	FCCC/A6/IRTERR.1/2025/TUN	Table 3: results of the review of the information on cooperative approach CA0015	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))

No.	*Party*	*Article 6 technical expert review report*	*Table in the review report*	*Reporting requirement*
111	Zimbabwe	FCCC/A6/IRTERR.1/2025/ZWE	Table 2: results of the review of the general information	Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))
112	Zimbabwe	FCCC/A6/IRTERR.1/2025/ZWE	Table 3: results of the review of the information on cooperative approach CA0011	Copy of the authorization by the participating Party (para. 18(g))
113	Zimbabwe	FCCC/A6/IRTERR.1/2025/ZWE	Table 3: results of the review of the information on cooperative approach CA0011	Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))
114	Zimbabwe	FCCC/A6/IRTERR.1/2025/ZWE	Table 3: results of the review of the information on cooperative approach CA0011	Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))
115	Zimbabwe	FCCC/A6/IRTERR.1/2025/ZWE	Table 3: results of the review of the information on cooperative approach CA0011	Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))