



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

Addendum

Summary

This addendum to the report on the technical expert review under Article 6, paragraph 2, of the Paris Agreement of the initial report referred to in chapter IV.A (Initial report) of the annex to decision 2/CMA.3 of Rwanda, conducted by an Article 6 technical expert review team in accordance with chapter V (Review) of the annex to decision 2/CMA.3, the guidelines for the Article 6 technical expert review, contained in annex II to decision 6/CMA.4, and chapter VII (Process for identifying, notifying and correcting inconsistencies) of decision 4/CMA.6, contains the results of the review of the consistency of the information submitted by the Party with the reporting requirements in paragraph 18 of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6. It presents the recommendations of the Article 6 technical expert review team relating to the areas it has identified for improvement of consistency with the reporting requirements as well as any capacity-building needs identified by the Article 6 technical expert review team in consultation with Rwanda during the review, including the review week that took place from 8 to 12 December 2025 in Bonn.



Abbreviations and acronyms

BTR	biennial transparency report
CDM PoA	programme of activities under the clean development mechanism
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
GS	Gold Standard
ITMO	internationally transferred mitigation outcome
LT-LEDS	long-term low-emission development strategy(ies)
MOU	memorandum of understanding
MRV	measurement, reporting and verification
NDC	nationally determined contribution
PaMs	policies and measures
REMA	Rwanda Environment Management Authority
TERT	technical expert review team
VCS	Verified Carbon Standard

I. Recommendations¹ relating to the areas for improvement identified during the technical expert review of the Party's initial report

1. Tables 1–3 present the recommendations of the Article² 6 TERT relating to the areas for improvement,³ identified during the technical expert review under Article 6, paragraph 2, of the initial report⁴ of Rwanda, of the consistency of the information submitted by the Party with the requirements in paragraph 18 of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6.⁵
2. The revised initial report submitted by the Party in accordance with paragraph 36 of decision 4/CMA.6 is distinct from any additional information the Party provided during the review in accordance with paragraph 21(e) of annex II to decision 6/CMA.4 and is mentioned only in relation to those elements of information that it has updated from the originally submitted initial report.
3. The recommendations are to be implemented for the Party's next relevant submission of information as per chapter IV (Reporting) of the annex to decision 2/CMA.3, unless otherwise specified. Recommendations for future reporting assume the submission of relevant and up-to-date information at the time of that reporting.
4. The recommendations may also be considered by the Party in the context of reporting the information referred to in paragraph 18(g–i) of the annex to decision 2/CMA.3 for any further Article 6, paragraph 2, cooperative approaches in which it is a participating Party as per paragraph 19 of the annex to the same decision, as relevant.

Table 1

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

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.A/4.C	The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (decision 2/CMA.3, annex, para. 4(c))	<p>Rwanda reported that REMA is the designated national authority for the mechanism established by Article 6, paragraph 4, noting that REMA provides administrative and technical support functions related to the implementation of Article 6, including coordination support to relevant national entities. The Party also reported that it has arrangements in place to support the implementation of the national carbon market and Article 6 processes, including the National Carbon Market Framework and the <i>Manual of Procedures for the Carbon Market under Article 6 of the Paris Agreement in Rwanda</i>. In addition, the Party reported the establishment of the Rwanda Carbon Registry. The Party noted that under the National Carbon Market Framework, two committees have been established: a governing board, also referred to as the oversight body, and a technical committee responsible for authorizing the use of ITMOs towards achievement of NDCs.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete because neither the initial report nor the Rwanda Carbon Market website has a clear description of the arrangements in place that REMA follows for authorizing the cooperative approach, ITMOs and entities (i.e. the three components of authorization set out in para. 3 of decision 4/CMA.6). In addition, the Article 6 TERT noted that, at the time of the review week, on the Rwanda Carbon Market website, the link to additional information on the Standardized Crediting Framework was not working, the</p>

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

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

³ Referenced in document FCCC/A6/IRTERR.1/2025/RWA, tables 1–4.

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

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

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18.A/4.D	The Party has arrangements in place that are consistent with the guidance in the annex to decision 2/CMA.3 and relevant decisions of the CMA for tracking ITMOs (decision 2/CMA.3, annex, para. 4(d))	<p>manual of procedures was not available and the link to the Rwanda Carbon Registry was not operational or available. The Article 6 TERT found a website for the Rwanda Carbon Market (https://climatechange.gov.rw/solutions/carbon-market), which has information about the arrangements in place for authorizing the use of ITMOs (on the web page on the Standardized Crediting Framework).</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that having authorization arrangements in place, including for authorizing cooperative approaches, ITMOs and entities, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information relating to the arrangements in place for authorizing the use of ITMOs towards achievement of NDCs. The Party clarified that the website the Article 6 TERT found is not the official website for the Rwanda Carbon Market and shared a link to the correct site (https://climatechange.gov.rw/resources/publications). In addition, it explained that the manual of procedures establishes administrative procedures, steps and timelines for authorizing ITMOs.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Rwanda include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Rwanda include further information in its future reporting on the steps that REMA follows for authorizing the cooperative approach, ITMOs and entities (i.e. the three components of authorization set out in para. 3 of decision 4/CMA.6). The Article 6 TERT further recommends that the Party ensure the accessibility of all relevant documentation describing the arrangements in place for authorization (e.g. the manual of procedures) on the Rwanda Carbon Market website.</p> <p>Rwanda reported that it has developed an online registry for tracking actions relating to ITMOs, which it expects to be operational by June 2025.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not report or provide a link to information on or an explanation of the structure and functions of the registry, in particular information that could demonstrate that the registry fulfils all the requirements set out in annex I to decision 6/CMA.4, including form, functions and processes, and interoperability. Furthermore, while the Article 6 TERT found a website for the Rwanda Carbon Market and a link to the Rwanda Carbon Registry, the Registry was not operational at the time of the review week.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that having arrangements in place for tracking ITMOs, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information relating to the arrangements in place for tracking ITMOs. The Party explained that owing to technical difficulties, development of the Rwanda Carbon Registry has not been finalized and there is thus as yet no online platform for tracking ITMOs. The Party also explained that it is investigating ways to enable the interoperability of the future Rwanda Carbon Registry with the international registry established under Article 6, paragraph 2.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Rwanda include the information in its future reporting.</p>

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18.A/4.F	The Party's participation in any cooperative approach contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (decision 2/CMA.3, annex, para. 4(f))	<p>The Article 6 TERT also recommends that Rwanda include further information in its future reporting on the status of operation of the Rwanda Carbon Registry and describe how the Registry meets all the requirements specified in annex I to decision 6/CMA.4.</p> <p>Rwanda reported that it has issued letters of authorization for activities providing units for other international mitigation purposes, namely those developed by Atmosfair, BB Energy Pte Ltd, DelAgua and Spouts of Water Rwanda Ltd. Rwanda also reported that it has not yet participated in a bilateral agreement involving the use of ITMOs but that it plans to do so and will report the relevant information once an agreement is in place. In addition, the Party reported that project developers are required to allocate a certain percentage of their mitigation outcomes, as agreed during negotiations between project developers and the Government of Rwanda, to support the host country in achieving its NDC targets. The Party reported the percentages of mitigation outcomes that project developers that have received letters of authorization have committed to contribute to Rwanda's NDC target.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as it is unclear whether the listed projects are part of the cooperative approach with Singapore and/or the cooperative approach with Sweden described in the initial report and how the projects contribute to the long-term goals of the Paris Agreement. In addition, it is unclear whether the Party has established any rules or regulations regarding the allocation by project developers of a specific percentage of mitigation outcomes as a contribution to achieving Rwanda's NDC targets.</p> <p>During the review, Rwanda provided additional information clarifying that the projects listed under this reporting requirement are not part of the cooperative approaches with Singapore or Sweden but were given as an example of projects developed by project developers in Rwanda. The Party indicated that it is still uncertain whether these projects will be part of existing cooperative approaches in the future or be considered unilateral approaches. In addition, the Party informed the Article 6 TERT that the process by which any project that is hoped to become part of a cooperative approach and transfer ITMOs towards another Party's NDC must allocate a percentage of emission reductions or removals to contribute to Rwanda's NDC is described in detail in the <i>Manual of Procedures for the Carbon Market under Article 6 of the Paris Agreement in Rwanda</i>.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Rwanda include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Rwanda include further information in its future reporting on the relationship and status of projects referenced under this reporting requirement, including projects that are part of existing cooperative approaches or are considered unilateral approaches. The Article 6 TERT further recommends that Rwanda include on the contribution of the cooperative approach to Rwanda's NDC (including the percentage of mitigation outcomes from projects under the cooperative approach that will be retained by Rwanda as a contribution to its NDC) and to the long-term goals of the Paris Agreement, while ensuring that relevant regulations, rules and technical procedures are made publicly available.</p>
18.B/64.B	Target year(s) or period(s), and whether they are single-year or multi-year target(s) (decision 18/CMA.1, annex, para. 64(b))	<p>Rwanda reported that it has set a multi-year NDC target to reduce GHG emissions by 38 per cent by 2030 compared with the 'business as usual' scenario.</p> <p>However, the information reported by Rwanda on target year(s) or period(s), and whether they are single-year or multi-year target(s), was found to be inconsistent with the information reported in its BTR1, since the Party's first NDC (the only NDC available when the review commenced) includes only a target for 2030, not a multi-year target. Furthermore, the Article 6 TERT noted</p>

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18.B/64.D	Time frame(s) and/or periods for implementation (decision 18/CMA.1, annex, para. 64(d))	<p>that Rwanda's new NDC, submitted on 8 December 2025 (during the review), also includes a single-year target.</p> <p>During the review, Rwanda provided additional information clarifying that its first NDC included a single-year target and that its NDC implementation period covers multiple years.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. The Article 6 TERT notes that any updates to the description of the NDC made by the Party pursuant to paragraph 64 of the annex to decision 18/CMA.1 will be reported in the BTR and reviewed as part of the Article 13 technical expert review. Therefore, the Article 6 TERT recommends that Rwanda ensure that any updates to the information on the NDC provided in relation to this Article 6 reporting requirement (including in relation to para. 21(b) of the annex to decision 2/CMA.3) are either consistent with the description of the NDC in its latest BTR or clearly explained if they differ from that description.</p>
18.B/64.F	Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 (decision 18/CMA.1, annex, para. 64(f))	<p>Rwanda reported that it has set a multi-year NDC target to reduce GHG emissions by 38 per cent compared with projected 'business as usual' emissions by 2030. The implementation period is from the beginning of 2015 to the end of 2030.</p> <p>However, the information reported by Rwanda on time frame and period for implementation of its NDC was found to be inconsistent with the information reported in its BTR1, since the Party's first NDC (the only NDC available when the review commenced) includes only a target for 2030, not a multi-year target, and indicates that the implementation period is 2020–2030 rather than 2015–2030 as reported in the initial report. Furthermore, while Rwanda reported its NDC target as multi-year, the Article 6 TERT noted that Rwanda's new NDC, submitted on 8 December 2025 (during the review), also includes a single-year target, namely an unconditional target of reducing GHG emissions by 7 per cent and a conditional target of reducing GHG emissions by 46 per cent relative to the 'business as usual' level in 2035.</p> <p>During the review, Rwanda provided additional information clarifying that its first NDC included a single-year target, as is also the case for its new NDC.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. The Article 6 TERT notes that any updates to the description of the NDC made by the Party pursuant to paragraph 64 of the annex to decision 18/CMA.1 will be reported in the BTR and reviewed as part of the Article 13 technical expert review. Therefore, the Article 6 TERT recommends that Rwanda ensure that any updates to the information on the NDC provided in relation to this Article 6 reporting requirement (including in relation to para. 21(b) of the annex to decision 2/CMA.3) are either consistent with the description of the NDC in its latest BTR or clearly explained if they differ from that description.</p> <p>Rwanda reported that letters of authorization have been issued on a unilateral basis for the following projects:</p> <ul style="list-style-type: none"> (a) DelAgua: Distribution of improved cookstoves (VCS 2749 and VCS 4150); (b) BB Energy: Improved cookstove project in Rwanda (VCS 3654); (c) Spouts of Water Rwanda: Water purifier programme in Africa (GS 11639); (d) Atmosfair: Improved cook stoves programme for Rwanda (CDM PoA 6207 and GS 1023); (e) Rwanda Energy Group with support from the World Bank: Energy Access and Quality Improvement Project, consisting of the Solar Home System Programme and the Improved Cookstoves Programme. <p>However, the information reported by Rwanda on its intention to use cooperative approaches was found to be inconsistent with the information reported in its BTR1, namely in that it is unclear whether the projects described</p>

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18.C.1	ITMO metrics (decision 2/CMA.3, annex, para. 18(c))	<p>in the initial report are included in the cooperative approaches with Singapore or Sweden and if this information could be considered to be a demonstration of Rwanda's intention to use cooperation approaches that involve the use of ITMOs under Article 6 towards its NDC. In addition, the list of projects is not consistent across different sections of Rwanda's initial report. Furthermore, the Party did not provide a copy of each letter of authorization issued for the projects referenced under this reporting requirement, which limited the ability of the Article 6 TERT to fully assess the reported information.</p> <p>During the review, Rwanda provided additional information on its intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards its NDC, clarifying that the projects described in the initial report are not included under the cooperative approaches with Singapore or Sweden. The Party also clarified that, under the cooperative approaches described, it has the intention to transfer ITMOs towards Singapore's and Sweden's NDCs.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. The Article 6 TERT notes that any updates to the description of the NDC made by the Party pursuant to paragraph 64 of the annex to decision 18/CMA.1 will be reported in the BTR and reviewed as part of the Article 13 technical expert review. Therefore, the Article 6 TERT recommends that Rwanda ensure that any updates to the information on the NDC provided in relation to this Article 6 reporting requirement (including in relation to para. 21(b) of the annex to decision 2/CMA.3) are either consistent with the description of the NDC in its latest BTR or clearly explained if they differ from that description.</p> <p>Rwanda reported that the most common metric used by the Party for quantifying ITMOs representing reductions or removals of GHG emissions is t CO₂ eq in order to ensure alignment with NDC targets, which are often expressed in terms of mitigation outcomes in GHG-based metrics. The Party noted that one tonne of CO₂ eq represents one unit of a mitigation outcome.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as by reporting t CO₂ eq as the most common metric, the Party created a lack of clarity as to whether other metrics will also be used under each cooperative approach.</p> <p>During the review, Rwanda provided additional information clarifying that t CO₂ eq is the ITMO metric that will be used for its NDC.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Rwanda include the information in its future reporting.</p>
18.C.2	Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) of the annex to decision 2/CMA.3 (decision 2/CMA.3, annex, para. 18(c))	<p>Rwanda reported information on the administrative requirements that a project developer needs to follow when requesting corresponding adjustments and the steps to be taken by the Rwandan Government in reviewing and deciding whether to apply the corresponding adjustments.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not specify which of the methods for applying corresponding adjustments outlined in paragraph 7 of the annex to decision 2/CMA.3 will be applied in line with the type of NDC target (single-year and multi-year). In addition, the Party did not explain how it will adhere to the requirements set out in paragraph 8 of the annex to decision 2/CMA.3, particularly the need to apply corresponding adjustments in the calendar year in which the mitigation outcomes occurred for the quantity of ITMOs authorized and first transferred.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that providing complete and transparent information on the method used for applying corresponding adjustments is essential to ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, the Party did not provide any additional information.</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area for improvement with recommendation</i>
18.C.3	Description of the method for applying corresponding adjustments, where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (decision 2/CMA.3, annex, para. 18(c))	<p>The Article 6 TERT recommends that Rwanda include in its future reporting the method that will be used for applying corresponding adjustments, in line with chapter III.B of the annex to decision 2/CMA.3, even though corresponding adjustments have not yet been applied.</p> <p>In responding to this reporting requirement, Rwanda reported “not applicable”. However, the information reported by Rwanda was not found to be sufficiently transparent or complete because the Party did not specify in the relevant reporting requirement which of the methods for applying corresponding adjustments outlined in paragraph 7 of the annex to decision 2/CMA.3 will be applied, in line with the type of NDC target (single-year or multi-year). If the Party selects a method involving an indicative multi-year emissions trajectory, trajectories or budget for a single-year NDC or multi-year emissions trajectory, trajectories or budget for a multi-year NDC, this reporting requirement is applicable.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that providing complete and transparent information on the method for applying corresponding adjustments is essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information clarifying that it had a single-year target for its first NDC.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that the Rwanda include the information in its future reporting.</p> <p>The Article 6 TERT further recommends that Rwanda include the information required under this reporting requirement if the Party selects a method involving an indicative multi-year emissions trajectory, trajectories or budget for a single-year NDC.</p>
18.D	Quantification of the Party’s mitigation information in its NDC in t CO ₂ eq, including the sectors, sources, 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, provision of the methodology for the quantification of the NDC in t CO ₂ eq (decision 2/CMA.3, annex, para. 18(d))	<p>Rwanda reported a “step-by-step” methodology to be followed for quantifying ‘business as usual’ emissions in t CO₂ eq for its NDC.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not provide any quantitative information on, among other elements, the sectors, sources and GHGs in t CO₂ eq. The Article 6 TERT noted that, in the first NDC (the only NDC available when the review commenced), the Party had quantified mitigation potential in t CO₂ eq, including the sectors, sources, 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.</p> <p>During the review, Rwanda did not provide any additional information.</p> <p>The Article 6 TERT recommends that Rwanda include in its future reporting information that fulfils the reporting requirement.</p>
18.F	For a first or first updated NDC consisting of PaMs that is not quantified, quantification of the Party’s emission level resulting from the PaMs that are relevant to the implementation of the cooperative approach and its mitigation	<p>Rwanda reported a general description of e-mobility projects and collaborations that have been initiated in alignment with Rwanda’s NDC and Vision 2050 goals.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party’s NDC is not described in the initial report or in the NDC document itself as consisting of PaMs but rather as a reduction in GHG emissions relative to emissions under the ‘business as usual’ scenario.</p> <p>During the review, the Party did not provide any additional information.</p> <p>The Article 6 TERT recommends that Rwanda determine whether this reporting requirement is applicable to the Party, noting that the requirement</p>

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	activities for the categories of anthropogenic emissions by sources and removals by sinks as identified by the host Party pursuant to paragraph 10 of the annex to decision 2/CMA.3, and the time periods covered by the NDC (decision 2/CMA.3, annex, para. 18(f))	applies only to Parties that have an NDC consisting of PaMs that is not quantified. If the requirement is considered by the Party to be applicable, then the Article 6 TERT recommends that Rwanda include in its future reporting quantification of the Party's emission level resulting from the PaMs 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 host Party.

Table 2

Recommendations relating to identified areas for improvement of the consistency of the information included in Rwanda's initial report and revised initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0040, “Rwanda and Singapore”

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that it has an MOU with the Government of Singapore concerning collaboration under Article 6 and that it will consider signing a legally binding implementation agreement with Singapore to facilitate collaboration on emission reduction and removal projects of mutual benefit and interest.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not include in the initial report a copy of the MOU with Singapore. The Article 6 TERT was also unable to find the MOU on the official Rwanda Carbon Market website. In addition, the initial report did not indicate when a legally binding implementation agreement will be concluded under the MOU with Singapore or whether any authorizations have been issued under such an agreement.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that providing a copy of authorization, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore that had been concluded after Rwanda submitted its initial report. The implementation agreement describes the process of issuing a letter of authorization under the cooperative approach between the two Parties. In addition, in the revised initial report, Rwanda states that, as at December 2024, no authorization letters had been issued and no transfer of ITMOs had been processed under the MOU or implementation agreement, noting that those processes are planned to commence following the establishment of a joint committee under the implementation agreement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include in its future reporting a copy of the authorization of the cooperative approach with Singapore, the authorization of ITMOs and the authorization of the entities participating in the cooperative approach, taking into consideration all components and elements of authorization set out in paragraphs 3 and 5 of decision 4/CMA.6.</p>
18.G.2	Description of the cooperative approach	Rwanda reported that it has an MOU with the Government of Singapore concerning collaboration under Article 6 and that it will consider signing a legally binding implementation agreement with Singapore to facilitate

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	(decision 2/CMA.3, annex, para. 18(g))	<p>collaboration on emission reduction and removal projects of mutual benefit and interest.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party provided only a general description of the purpose of the MOU, without clarifying whether a cooperative approach had been established under the MOU and without providing further details. It is also unclear whether any of the projects referred to in issue ID# 18.B/64.F in table 1 that have already received letters of authorization are included under the MOU.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore. The Article 6 TERT noted that the implementation agreement between Rwanda and Singapore does not include a comprehensive description of the cooperative approach, but only states that the objective of the implementation agreement is to establish a bilateral framework for the authorization of mitigation activities and ITMOs for use towards the achievement of NDCs or other international mitigation purposes.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda and considers it relevant to the reporting requirement. Therefore, the Article 6 TERT recommends that Rwanda include the information in its future reporting.</p> <p>The Article 6 TERT also recommends that Rwanda include further information in its future reporting on the cooperative approach, namely a comprehensive description.</p>
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that the duration of the cooperative approach will be defined in a legally binding implementation agreement or framework.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to the duration of the cooperative approach.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore. In the revised initial report, Rwanda states that, as at December 2024, the duration of the cooperative approach had not been specified in the MOU, but that it is expected to be defined in the legally binding implementation agreement, and the duration will align with the latest NDC implementation period.</p> <p>The Article 6 TERT acknowledges the information provided in the revised initial report and the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on the duration of the cooperative approach.</p>
18.G.4	Expected mitigation for each year of the duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that the mitigation activities under the cooperative approach will be identified under a legally binding implementation agreement.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to whether the projects (mitigation activities) referred to in issue ID# 18.B/64.F in table 1 are included under the cooperative approach, and if so, their expected mitigation and the expected mitigation of the cooperative approach for each year of its duration.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore. Rwanda indicated that annex A to the implementation agreement contains a list of carbon crediting programmes and methodologies pre-approved by Rwanda and Singapore. Rwanda further explained that, as the duration of the cooperative approach has not yet been defined, the breakdown of mitigation outcomes to be authorized for each year will be negotiated and approved by the joint committee to be established with each public or private entity participating in the approach. Rwanda also stated that a mitigation outcome purchase agreement is planned to be signed following negotiations on the price and total volume of estimated mitigation outcomes.</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on the expected mitigation for each year of the duration of the cooperative approach.</p> <p>Rwanda reported that Rwanda and Singapore are the participating Parties in the cooperative approach.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as it appears to contradict information reported elsewhere in the initial report that the Government of Rwanda has not yet participated in a bilateral agreement involving the use of ITMOs under Article 6. In addition, as a copy of the MOU between Rwanda and Singapore is not included in the initial report and could not be found by the Article 6 TERT on the website of the Rwanda Carbon Market, the nature and status of Singapore's participation is unclear.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore, wherein (in both documents) the participating Parties are clearly stated.</p> <p>The Article 6 TERT acknowledges the additional information and the information provided by Rwanda in its revised initial report during the review and considers it is relevant to and satisfies the reporting requirement.</p>
18.G.6	Authorized entities for the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that the authorized entities for the cooperative approach are the National Climate Change Secretariat under the Ministry of Trade and Industry of Singapore and REMA under the Ministry of Environment of Rwanda.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to whether the proponents of the projects referred to in issue ID# 18.B/64.F in table 1 are also authorized entities under the cooperative approach and/or the MOU between Rwanda and Singapore.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information relevant to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on the entities it has authorized under the cooperative approach and clarify the scope and status of the letters of authorization it has issued as referenced under issue ID# 18.B/64.F in table 1.</p>
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	<p>Rwanda reported that the participating Parties in a bilateral cooperation agreement related to Article 6 will ensure that the mitigation outcomes from activities implemented thereunder represent emission reductions or removals.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to demonstrating how the activities implemented under a bilateral cooperation agreement will ensure that there is no net increase in global emissions within and between NDC implementation periods.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods, is essential to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.H.2	<p>How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))</p>	<p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on how the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods.</p> <p>In line with Article 6, paragraph 2, which states in part that Parties shall ensure environmental integrity and transparency, including in governance, and apply robust accounting to ensure, inter alia, the avoidance of double counting, the Article 6 TERT also recommends that Rwanda report complete and transparent information on other reporting requirements relevant to how it ensures that it does not contribute to a net increase in global emissions within and between its NDC implementation periods. Other reporting requirements include those set out in the annex to decision 2/CMA.3: how the Party’s participation in cooperative approaches contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a) in relation to para. 4(f)); communication of ITMO metrics and the method for applying corresponding adjustments (para. 18(c)); description of the delivery of overall mitigation in global emissions (para. 18(i)(vi)); and description of how each cooperative approach ensures environmental integrity (para. 18(h)(ii–iii)), including how ITMOs are real, verified and additional (para. 1(a)). The Article 6 TERT further recommends that Rwanda describe how the approaches it has taken in addressing such other reporting requirements contribute to avoiding a net increase in global emissions within and between NDC implementation periods, as relevant.</p> <p>In addition, the Article 6 TERT recommends that Rwanda explain in its future reporting how it has applied or will apply the accounting provisions set out in paragraphs 8 and 12 of the annex to decision 2/CMA.3 and paragraph 14 of decision 4/CMA.6 and any accounting approaches to addressing the risk of non-permanence of mitigation, in accordance with paragraph 18(h)(iii) of the annex to decision 2/CMA.3, with a view to ensuring the application of robust accounting in relation to ITMOs during and at the end of each NDC implementation period and the corresponding submission of annual information on ITMOs made in the agreed electronic format and the structured summary^a included in the Party’s BTR.</p> <p>Rwanda reported that the participating Parties in the cooperative approach, namely Rwanda and Singapore, will ensure that the mitigation outcomes are real, verifiable, additional and permanent or are achieved under a system that ensures permanence to the greatest extent possible, including by appropriately accounting for any material reversals, in line with principles pertaining to environmental integrity under Article 6.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to demonstrating how the mitigation outcomes will be estimated using conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage).</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.H.3	How the cooperative approach ensures environmental integrity, including by minimizing the risk of non-permanence of mitigation across several NDC periods, and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (decision 2/CMA.3, annex, para. 18(h)(iii))	<p>reporting on how the cooperative approach ensures environmental integrity, in line with the reporting requirement.</p> <p>Rwanda reported that the participating Parties in the cooperative approach, namely Rwanda and Singapore, will ensure the existence of strong institutions with clear mandates to oversee and enforce long-term climate commitments, as well as legal frameworks that safeguard mitigation outcomes across NDC periods and ensure continuity in the mitigation outcomes achieved. Rwanda noted that the Parties will build the technical capacity of relevant institutions and personnel to implement robust MRV systems, enabling risks related to the non-permanence of mitigation across several NDC periods and any reversals of emission reductions or removals to be fully addressed under the cooperative approach.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain the specific legal frameworks and MRV systems that institutions will use to minimize the risk of non-permanence of mitigation across several NDC periods, nor did it explain how the cooperative approach will fully address reversals of emission reductions or removals if they occur.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including by minimizing the risk of non-permanence of mitigation across several NDC periods, and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full, is essential to prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on how the cooperative approach ensures environmental integrity, in line with the reporting requirement.</p>
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	<p>Rwanda reported that under the cooperative approach, mitigation projects that align with environmental sustainability will be prioritized, and that the participating Parties, by applying robust environmental safeguards, will ensure that projects do not result in environmental harm such as deforestation, habitat loss and degradation of biodiversity. Furthermore, the Parties will use transparent MRV systems to ensure that environmental impacts are accurately tracked and assessed, helping to identify any adverse environmental effects early on and facilitate corrective action.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain the specific environmental safeguards and MRV systems that will be used to minimize and, where possible, avoid negative environmental, economic and social impacts.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on how the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts, in line with the reporting requirement.</p>
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris	<p>Rwanda reported that mitigation activities under the cooperative approach will reflect the principles of climate justice, human rights and equity by considering the rights and needs of local communities, children, persons with disabilities and people in vulnerable situations, and that the cooperative approach will</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.I.3	<p>Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))</p>	<p>integrate consideration of gender equality and women’s empowerment into the design and implementation of mitigation activities.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain how the mitigation activities under cooperative approach CA0040 will reflect the elements of the eleventh preambular paragraph of the Paris Agreement.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on how the cooperative approach will reflect the elements of the eleventh preambular paragraph of the Paris Agreement.</p>
18.I.5	<p>How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))</p>	<p>Rwanda reported that the mitigation activities under the cooperative approach will be consistent with and contribute to the sustainable development objectives of the participating Parties, including any policies and LT-LEDS or other strategies.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain how the mitigation activities under cooperative approach CA0040 will be consistent with its sustainable development objectives, nor did it specify what those objectives are.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on how the cooperative approach will be consistent with its sustainable development objectives, noting national prerogatives.</p>
18.I.5	<p>How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))</p>	<p>Rwanda reported that under the cooperative approach a mechanism will be established by which a share of proceeds from the transfer and trading of ITMOs will be allocated to supporting adaptation efforts, including climate change adaptation projects in Rwanda.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not clarify the mechanism, the portion of proceeds or which climate change adaptation projects will be supported. The Party also did not clarify how the mechanism will function (e.g. whether a share of proceeds would be levied at each transfer (trade) of the ITMO, and if so, how).</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future</p>

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	<p>reporting on how the cooperative approach will contribute resources for adaptation pursuant to chapter VII of the annex to decision 2/CMA.3, including details of the mechanism the Party intends to establish and how it will operate.</p> <p>Rwanda reported that the cooperative approach will play a critical role in delivering overall mitigation of global emissions by enabling international cooperation and carbon market mechanisms to be utilized for reducing the GHG emissions of the participating Parties.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain how cooperative approach CA0040 will deliver overall mitigation of global emissions.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU and the implementation agreement between Rwanda and Singapore; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting, if applicable, on how the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII of the annex to decision 2/CMA.3.</p>

^a Referred to in decision 18/CMA.1, annex, para. 77(d).

Table 3

Recommendations relating to identified areas for improvement of the consistency of the information included in Rwanda's initial report and revised initial report with the requirements in paragraph 18(g–i) of the annex to decision 2/CMA.3 and, as relevant, with the supplementary elements of information listed in annex I to decision 4/CMA.6 for cooperative approach CA0041, “Rwanda and Sweden”

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.G.1	Copy of the authorization by the participating Party (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that it has an MOU with the Government of Sweden concerning collaboration under Article 6 and that it will consider signing a legally binding implementation agreement with Sweden to facilitate collaboration on emission reduction and removal projects of mutual benefit and interest.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not include in the initial report a copy of the MOU with Sweden. The Article 6 TERT was also unable to find the MOU on the official Rwanda Carbon Market website. In addition, although Rwanda reported that letters of authorization had been issued, no copies of these letters were included in the initial report. Furthermore, it is unclear whether a legally binding implementation agreement has been concluded under the MOU with Sweden and, if so, whether any authorizations have been issued under such an agreement.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that providing a copy of authorization, consistently with relevant decisions of the CMA, is a requirement for participating in cooperative approaches and essential for ensuring environmental integrity, particularly in order to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU between Rwanda and Sweden. In addition, in the revised initial report, Rwanda states that, as at December 2024, no authorization letters had been issued and no transfer of ITMOs had been processed under the MOU, noting that those processes are planned to commence following the signing of an implementation agreement between Rwanda and Sweden.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include the information in its future</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.G.2	Description of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>reporting a copy of the authorization of the cooperative approach with Sweden, the authorization of ITMOs and the authorization of the entities participating in the cooperative approach, taking into consideration all components and elements of authorization set out in paragraphs 3 and 5 of decision 4/CMA.6.</p> <p>Rwanda reported that it has an MOU with the Government of Sweden concerning collaboration under Article 6 and that it will consider signing a legally binding implementation agreement with Sweden to facilitate collaboration on emission reduction and removal projects of mutual benefit and interest.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party provided only a general description of the purpose of the MOU, without clarifying whether a cooperative approach had been established under the MOU and without providing further details. It is also unclear whether any of the projects referred to in issue ID# 18.B/64.F in table 1 that have already received letters of authorization are included under the MOU.</p> <p>The Article 6 TERT has determined this inconsistency to be significant. The information reported is not sufficiently complete to demonstrate that a cooperative approach is in place between Rwanda and Sweden, potentially creating confusion among Parties and entities with respect to the status of some of the mitigation outcomes that occur in Rwanda, which could lead to double counting or an impact on the adjusted emissions balance.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU between Rwanda and Sweden; however, the Article 6 TERT noted that neither the revised initial report nor the additional information provided contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on the cooperative approach, namely a comprehensive description.</p>
18.G.3	Duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that the duration of the cooperative approach will be defined in a legally binding implementation agreement or framework.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to whether the projects referred to in issue ID# 18.B/64.F in table 1 are included under the MOU, and if so, their duration and the duration of the cooperative approach.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU between Rwanda and Sweden. In the revised initial report, Rwanda states that, as at December 2024, the duration of the cooperative approach had not been specified in the MOU, but that it is expected to be defined in the legally binding implementation agreement and the duration will align with the latest NDC implementation period.</p> <p>The Article 6 TERT acknowledges the additional information provided in the revised initial report and the additional information provided by Rwanda but recommends that Rwanda include the information in its future reporting on the duration of the cooperative approach.</p>
18.G.4	Expected mitigation for each year of the duration of the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that the mitigation activities under the cooperative approach will be included in a legally binding implementation agreement.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to whether the projects (mitigation activities) referred to in issue ID# 18.B/64.F in table 1 are included under the MOU, and if so, their expected mitigation and the expected mitigation of the cooperative approach for each year of its duration.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU between Rwanda and Sweden. Rwanda stated that, as the duration of the cooperative approach has</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.G.5	Participating Parties involved in the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>not yet been defined, the breakdown of mitigation outcomes to be authorized for each year of the duration of the cooperative approach will be negotiated and approved by the joint committee to be established with each public or private entity participating in the approach. Rwanda further states that a mitigation outcome purchase agreement is planned to be signed following negotiations on the price and total volume of estimated mitigation outcomes.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda but recommends that Rwanda include the information in its future reporting on the expected mitigation for each year of the duration of the cooperative approach.</p> <p>Rwanda reported that Rwanda and Sweden are the participating Parties in the cooperative approach.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent as it appears to contradict information reported elsewhere in the initial report that the Government of Rwanda has not yet participated in a bilateral agreement involving the use of ITMOs under Article 6. In addition, as a copy of the MOU between Rwanda and Sweden is not included in the initial report and could not be found by the Article 6 TERT on the website of the Rwanda Carbon Market, the nature and status of Sweden's participation is unclear.</p> <p>During the review, Rwanda submitted a revised initial report and provided additional information, including a copy of the MOU between Rwanda and Sweden, wherein the participating Parties are clearly stated.</p> <p>The Article 6 TERT acknowledges the additional information and the information provided by Rwanda in its revised initial report during the review and considers it is relevant to and satisfies to the reporting requirement.</p>
18.G.6	Authorized entities for the cooperative approach (decision 2/CMA.3, annex, para. 18(g))	<p>Rwanda reported that the authorized entities for the cooperative approach are the Swedish Energy Agency and REMA under the Ministry of Environment of Rwanda.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent in relation to whether the proponents of the projects referred to in issue ID# 18.B/64.F in table 1 are also authorized entities under the cooperative approach and/or the MOU between Rwanda and Sweden.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information relevant to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting on the entities it has authorized under the cooperative approach and clarify the scope and status of the letters of authorization it has issued as referenced under issue ID# 18.B/64.F in table 1.</p>
18.H.1	How the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods (decision 2/CMA.3, annex, para. 18(h)(i))	<p>Rwanda reported that the participating Parties in a bilateral cooperation agreement related to Article 6 will ensure that the mitigation outcomes from activities implemented thereunder represent emission reductions or removals.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to demonstrating how the activities implemented under a bilateral cooperation agreement will ensure that there is no net increase in global emissions within and between NDC implementation periods.</p> <p>The Article 6 TERT has determined this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods, is essential to avoid double counting and prevent any impact on the emissions balance and/or adjusted indicator.</p>

ID#	Element of information to be reported	Description of area of improvement with recommendation
18.H.2	<p>How the cooperative approach ensures environmental integrity, including through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (decision 2/CMA.3, annex, para. 18(h)(ii))</p>	<p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that the Party include information in its future reporting on how the cooperative approach ensures environmental integrity, including that there is no net increase in global emissions within and between NDC implementation periods,</p> <p>In line with Article 6, paragraph 2, which states in part that Parties shall ensure environmental integrity and transparency, including in governance, and apply robust accounting to ensure, inter alia, the avoidance of double counting, the Article 6 TERT also recommends that Rwanda report complete and transparent information on other reporting requirements relevant to how it ensures that it does not contribute to a net increase in global emissions within and between its NDC implementation periods. Other reporting requirements set out in the annex to decision 2/CMA.3: how the Party’s participation in cooperative approaches contributes to the implementation of its NDC and LT-LEDS, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a) in relation to para. 4(f)); communication of ITMO metrics and the method for applying corresponding adjustments (para. 18(c)); description of the delivery of overall mitigation in global emissions (para. 18(i)(vi)); and description of how each cooperative approach ensures environmental integrity (para. 18(h)(ii–iii)), including how ITMOs are real, verified and additional (para. 1(a)). The Article 6 TERT further recommends that Rwanda describe how the approaches it has taken in addressing such other reporting requirements contribute to avoiding a net increase in global emissions within and between NDC implementation periods, as relevant.</p> <p>In addition, the Article 6 TERT recommends that Rwanda explain in its future reporting how it has applied or will apply the accounting provisions set out in paragraphs 8 and 12 of the annex to decision 2/CMA.3 and paragraph 14 of decision 4/CMA.6 and any accounting approaches to addressing the risk of non-permanence of mitigation, in accordance with paragraph 18(h)(iii) of the annex to decision 2/CMA.3, with a view to ensuring the application of robust accounting in relation to ITMOs during and at the end of each NDC implementation period and the corresponding submission of annual information on ITMOs made in the agreed electronic format and the structured summary^a included in the Party’s BTR.</p> <p>Rwanda reported that the participating Parties in the cooperative approach, namely Rwanda and Sweden, will ensure that mitigation outcomes are real, verifiable, additional and permanent or are achieved under a system that ensures permanence to the greatest extent possible, including by appropriately accounting for any material reversals, in line with principles pertaining to environmental integrity principles under Article 6.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete in relation to demonstrating how the mitigation outcomes will be estimated using conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage).</p> <p>The Article 6 TERT has determined that this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including through conservative reference levels, baselines set in a conservative way and below ‘business as usual’ emission projections, is essential to prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.H.3	How the cooperative approach ensures environmental integrity, including by minimizing the risk of non-permanence of mitigation across several NDC periods, and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (decision 2/CMA.3, annex, para. 18(h)(iii))	<p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on how the cooperative approach ensures environmental integrity, in line with the reporting requirement.</p> <p>Rwanda reported that the participating Parties in the cooperative approach namely Rwanda and Sweden, will ensure the existence of strong institutions with clear mandates to oversee and enforce long-term climate commitments, as well as legal frameworks that safeguard mitigation outcomes across NDC periods and ensure continuity in the mitigation outcomes achieved. Rwanda noted that the Parties will build the technical capacity of relevant institutions and personnel to implement robust MRV systems, enabling risks related to the non-permanence of mitigation across several NDC periods and any reversals of emission reductions or removals to be fully addressed under the cooperative approach.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain the specific legal frameworks and MRV systems that institutions will use to minimize the risk of non-permanence of mitigation across several NDC periods, nor did it explain how the cooperative approach will fully address reversals of emission reductions or removals if they occur.</p> <p>The Article 6 TERT has determined that this inconsistency to be significant, considering that demonstrating that the cooperative approach ensures environmental integrity, including by minimizing the risk of non-permanence of mitigation across several NDC periods, and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full, is essential to prevent any impact on the emissions balance and/or adjusted indicator.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on how the cooperative approach ensures environmental integrity, in line with the reporting requirement.</p>
18.I.1	How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts (decision 2/CMA.3, annex, para. 18(i)(i))	<p>Rwanda reported that under the cooperative approach, mitigation projects that align with environmental sustainability will be prioritized, and that the participating Parties, by applying robust environmental safeguards, will ensure that projects do not result in environmental harm such as deforestation, habitat loss and degradation of biodiversity. Furthermore, the Parties will use transparent MRV systems to ensure that environmental impacts are accurately tracked and assessed, helping to identify any adverse environmental effects early on and facilitate corrective action.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain the specific environmental safeguards and MRV systems that will be used to minimize and, where possible, avoid negative environmental, economic and social impacts.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on how the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts, in line with the reporting requirement.</p>
18.I.2	How the cooperative approach will reflect the eleventh preambular paragraph of the Paris	<p>Rwanda reported that mitigation activities under the cooperative approach will reflect the principles of climate justice, human rights and equity by considering the rights and needs of local communities, children, persons with disabilities and people in vulnerable situations, and that the cooperative approach will</p>

ID#	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.I.3	<p>Agreement, which acknowledges that climate change is a common concern of humankind and notes that Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (decision 2/CMA.3, annex, para. 18(i)(ii))</p> <p>How the cooperative approach will be consistent with the sustainable development objectives of the Party, noting national prerogatives (decision 2/CMA.3, annex, para. 18(i)(iii))</p>	<p>integrate consideration of gender equality and women’s empowerment into the design and implementation of mitigation activities.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain how the mitigation activities under cooperative approach CA0041 will reflect the elements of the eleventh preambular paragraph of the Paris Agreement.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on how the cooperative approach will reflect the elements of the eleventh preambular paragraph of the Paris Agreement.</p>
18.I.5	<p>How the cooperative approach will contribute resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(v))</p>	<p>Rwanda reported that the mitigation activities under the cooperative approach will be consistent with and contribute to the sustainable development objectives of the participating Parties, including any policies and LT-LEDS or other strategies.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain how the mitigation activities under cooperative approach CA0041 will be consistent with its sustainable development objectives, nor did it specify what those objectives are.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting on how the cooperative approach will be consistent with its sustainable development objectives, noting national prerogatives.</p> <p>Rwanda reported that under the cooperative approach a mechanism will be established by which a share of proceeds from the transfer and trading of ITMOs will be allocated to supporting adaptation efforts, including climate change adaptation projects in Rwanda.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not clarify the mechanism, the portion of proceeds or which climate change adaptation projects will be supported. The Party also did not clarify how the mechanism will function (e.g. whether a share of proceeds would be levied at each transfer (trade) of the ITMO, and if so, how).</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include information in its future reporting, if applicable, on how the cooperative approach will contribute resources for adaptation pursuant to chapter VII of the annex to decision</p>

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Description of area of improvement with recommendation</i>
18.I.6	How the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions) of the annex to decision 2/CMA.3, if applicable (decision 2/CMA.3, annex, para. 18(i)(vi))	<p>2/CMA.3, including details of the mechanism the Party intends to establish and how it will operate.</p> <p>Rwanda reported that the cooperative approach will play a critical role in delivering overall mitigation of global emissions by enabling international cooperation and carbon market mechanisms to be utilized for reducing GHG emissions of the participating Parties.</p> <p>However, the information reported by Rwanda was not found to be sufficiently transparent or complete as the Party did not explain how cooperative approach CA0041 will deliver overall mitigation of global emissions.</p> <p>During the review, Rwanda provided additional information, including a copy of the MOU between Rwanda and Sweden; however, it did not contain any information related to this reporting requirement.</p> <p>The Article 6 TERT acknowledges the additional information provided by Rwanda, but recommends that Rwanda include further information in its future reporting, if applicable, on how the cooperative approach will deliver overall mitigation in global emissions pursuant to chapter VII of the annex to decision 2/CMA.3.</p>

^a Referred to in decision 18/CMA.1, annex, para. 77(d).

II. Capacity-building needs⁶ identified by the Article 6 technical expert review team in consultation with the Party during the review of its initial report

5. Table 4 presents capacity-building needs identified by the Article 6 TERT in consultation with Rwanda during the Article 6 technical expert review of its initial report.

Table 4
Capacity-building needs identified in consultation with the Party

<i>ID#</i>	<i>Element of information to be reported</i>	<i>Area in which capacity-building is needed</i>
1	Registry development and operationalization	Developing and operationalizing the national registry, in particular strengthening the Party's understanding of how to connect the registry to the international registry established under Article 6, paragraph 2
2	Implementation of Article 6	Improving the overall functioning of mechanisms and processes related to implementing Article 6, including processes for authorization, and improving the Party's compliance with all the reporting requirements under the Article 6, paragraph 2, technical expert review process
3	Tracking of ITMOs	Adopting a coherent and accurate system for tracking ITMOs that supports transparency, environmental integrity and timely reporting in order to avoid double counting, and strengthening that system over time; enhancing governance arrangements and clarifying the roles and responsibilities of the institutions involved; and improving the national registry
4	MRV systems and reporting	Implementing robust MRV systems and preparing information on Article 6, paragraph 2, for initial reports and BTRs and ensuring the consistency of those reports with national GHG inventories and NDC accounting, as well as ensuring reporting meets transparency requirements

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

ID#	<i>Element of information to be reported</i>	<i>Area in which capacity-building is needed</i>
5	Corresponding adjustments	Applying corresponding adjustments under Article 6, paragraph 2, correctly and consistently, including by strengthening the Party's understanding of the CMA guidance on methods for applying corresponding adjustments and reflecting them in the emissions balance; operationalizing procedures for applying adjustments across relevant sectors and time periods; and developing quality assurance processes to ensure accurate, transparent and verifiable reporting (including consideration of how adjustments are reflected in annual information and regular information)

Annex

Documents and information used during the review

I. Reference documents

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

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

Initial and revised initial reports of Rwanda. Available at <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/reports>.

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

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

II. Additional information provided by the Party

Responses to questions during the review were received from Bernardin Bavuge (REMA), including additional material. The following references were provided by Rwanda and may not conform to UNFCCC editorial style as some have been reproduced as received:

“Implementation Agreement pursuant to Article 6 of the Paris Agreement between the Government of the Republic of Rwanda and the Government of the Republic of Singapore”. Available at <https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202512101506---IMPLEMENTATION%20AGREEMENT%20%20SINGAPORE.pdf>.

“Memorandum of Understanding between the Government of the Republic of Singapore and the Government of the Republic of Rwanda for collaboration under Article 6 of the Paris Agreement”. Available at <https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202512101506---MoU%20between%20Rwanda%20and%20SINGAPORE.pdf>.

“Memorandum of Understanding between the Swedish Energy Agency, on behalf of the Kingdom of Sweden, and the Ministry of Environment, on behalf of the Republic of Rwanda, relating to the expression of interest to cooperate for the implementation of Article 6 of the Paris Agreement”. Available at <https://submissions.unfccc.int/api/files/download?serverRelativeFilePath=/submissions/Archive/202512101506---Singed%20MoU%20between%20Rwanda%20and%20Sweden.pdf>.

“National Carbon Market Framework” and “Manual of Procedures for the Carbon Market under Article 6 of the Paris Agreement in Rwanda”. Available at <https://climatechange.gov.rw/resources/publications>.