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## **Technical analysis of the first biennial update report of Bangladesh submitted on 25 November 2023**

**Summary report by the team of technical experts**

### *Summary*

According to paragraph 41(a) of decision 2/CP.17, Parties not included in Annex I to the Convention, consistently with their capabilities and the level of support provided for reporting, were to submit their first biennial update report by December 2014. As mandated, the least developed country Parties and small island developing States may submit biennial update reports at their discretion. This summary report presents the results of the technical analysis of the first biennial update report of Bangladesh, conducted by a team of technical experts in accordance with the modalities and procedures contained in the annex to decision 20/CP.19.



## Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
AD	activity data
AFOLU	agriculture, forestry and other land use
Annex II Party	Party included in Annex II to the Convention
AR	Assessment Report of the Intergovernmental Panel on Climate Change
BUR	biennial update report
CDM	clean development mechanism
CH <sub>4</sub>	methane
CO <sub>2</sub>	carbon dioxide
CO <sub>2</sub> eq	carbon dioxide equivalent
EF	emission factor
FOLU	forestry and other land use
GEF	Global Environment Facility
GHG	greenhouse gas
GWP	global warming potential
HFC	hydrofluorocarbon
ICA	international consultation and analysis
IPCC	Intergovernmental Panel on Climate Change
IPCC good practice guidance	<i>Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories</i>
IPCC good practice guidance for LULUCF	<i>Good Practice Guidance for Land Use, Land-Use Change and Forestry</i>
IPPU	industrial processes and product use
JCM	Joint Crediting Mechanism
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
MRV	measurement, reporting and verification
N <sub>2</sub> O	nitrous oxide
NA	not applicable
NC	national communication
NDC	nationally determined contribution
NE	not estimated
non-Annex I Party	Party not included in Annex I to the Convention
PFC	perfluorocarbon
QA/QC	quality assurance/quality control
REDD+	reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks (decision 1/CP.16, para. 70)
Revised 1996 IPCC Guidelines	<i>Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories</i>
SF <sub>6</sub>	sulfur hexafluoride
TTE	team of technical experts
UNFCCC guidelines for the preparation of NCs from non-Annex I Parties	“Guidelines for the preparation of national communications from Parties not included in Annex I to the Convention”
UNFCCC reporting guidelines on BURs	“UNFCCC biennial update reporting guidelines for Parties not included in Annex I to the Convention”

## I. Introduction and process overview

### A. Introduction

1. The process of ICA consists of two steps: a technical analysis of the submitted BUR and a facilitative sharing of views under the Subsidiary Body for Implementation, resulting in a summary report and a record respectively.
2. According to paragraph 41(a) of decision 2/CP.17, non-Annex I Parties, consistently with their capabilities and the level of support provided for reporting, were to submit their first BUR by December 2014. The least developed countries and small island developing States may submit at their discretion.
3. Further, according to paragraph 58(a) of the same decision, the first round of ICA is to commence for non-Annex I Parties within six months of the submission of the Parties' first BUR. The frequency of developing country Parties' participation in subsequent rounds of ICA, depending on their respective capabilities and national circumstances, and the special flexibility for small island developing States and the least developed country Parties, will be determined by the frequency of the submission of BURs.
4. This summary report presents the results of the technical analysis of the first BUR of Bangladesh, undertaken by a TTE in accordance with the provisions on the composition, modalities and procedures of the TTE under ICA contained in the annex to decision 20/CP.19.

### B. Process overview

5. In accordance with the mandate referred to in paragraph 2 above, Bangladesh submitted its first BUR on 25 November 2023 as a stand-alone update report.
6. The technical analysis of Bangladesh's BUR was conducted from 1 to 5 July 2024 in Bonn and was undertaken by the following TTE, drawn from the UNFCCC roster of experts on the basis of the criteria defined in paragraphs 2–6 of the annex to decision 20/CP.19: Menouer Boughedaoui (former member of the Consultative Group of Experts from Algeria), Erda Celer (Türkiye), Thiago de Araújo Mendes (Brazil), Rana Humatova (Azerbaijan), Yamikani Idriss (Malawi), Priscilla Karijodrono (Suriname), Stanford Mwakasonda (former member of the Consultative Group of Experts from the United Republic of Tanzania), Juana Itzchel Nieto Ruiz (Mexico), Ana Derly Pulido (Colombia), Ivan Relova (Cuba), Carmen Schmid (Austria), Anand Sookun (Mauritius), Maarten van der Eynden (Norway) and Brian Zutta (Peru). Thiago de Araújo Mendes and Carmen Schmid were the co-leads. The technical analysis was coordinated by Jeeyoon Jung, Federico Brocchieri and Stefania D'Annibali (secretariat).
7. During the technical analysis, in addition to the written exchange, in the virtual team room, to provide technical clarifications on the information reported in the BUR, the TTE and Bangladesh engaged in consultation<sup>1</sup> on the identification of capacity-building needs for preparing BURs and participating in ICA. Following the technical analysis of Bangladesh's first BUR, the TTE prepared and shared a draft summary report with Bangladesh on 4 December 2024 for its review and comment. Bangladesh, in turn, provided its feedback on the draft summary report on 19 March 2025.
8. The TTE finalized the summary report in consultation with the Party on 25 March 2025.

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<sup>1</sup> The consultation was conducted via videoconferencing.

## **II. Technical analysis of the biennial update report**

### **A. Scope of the technical analysis**

9. The scope of the technical analysis is outlined in paragraph 15 of the annex to decision 20/CP.19, according to which the technical analysis aims to, without engaging in a discussion on the appropriateness of the actions, increase the transparency of mitigation actions and their effects and shall entail the following:

(a) The identification of the extent to which the elements of information listed in paragraph 3(a) of the ICA modalities and guidelines<sup>2</sup> have been included in the BUR of the Party concerned (see chap. II.B below);

(b) A technical analysis of the information reported in the BUR, specified in the UNFCCC reporting guidelines on BURs,<sup>3</sup> and any additional technical information provided by the Party concerned (see chap. II.C below);

(c) The identification, in consultation with the Party concerned, of capacity-building needs related to the facilitation of reporting in accordance with the UNFCCC reporting guidelines on BURs and to participation in ICA in accordance with the ICA modalities and guidelines, taking into account Article 4, paragraph 3, of the Convention (see chap. II.D below).

10. The remainder of this chapter presents the results of each of the three parts of the technical analysis of Bangladesh's BUR outlined in paragraph 9 above.

### **B. Extent of the information reported**

11. The elements of information referred to in paragraph 9(a) above include the national GHG inventory report; information on mitigation actions, including a description of such actions, an analysis of their impacts and the associated methodologies and assumptions, and information on progress in their implementation; information on domestic MRV; and information on support needed and received.

12. According to paragraph 15(a) of the annex to decision 20/CP.19, in undertaking the technical analysis of the submitted BUR, the TTE is to identify the extent to which the elements of information listed in paragraph 11 above have been included in the BUR of the Party concerned. The TTE considers that the reported information is partially consistent with the UNFCCC reporting guidelines on BURs. Specific details on the extent of the information reported for each of the required elements are provided in the tables included in annex I.

### **C. Technical analysis of the information reported**

13. The aim of the technical analysis referred to in paragraph 9(b) above is to increase the transparency of the information reported by Parties on mitigation actions and their effects, without engaging in a discussion on the appropriateness of those actions. Accordingly, the focus of the technical analysis was on the transparency of the information reported in the BUR.

14. For information reported on national GHG inventories, the technical analysis also focused on the consistency of the methods used for preparing those inventories with the appropriate methods developed by the IPCC and referred to in the UNFCCC reporting guidelines on BURs.

15. The results of the technical analysis are presented in the remainder of this chapter.

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<sup>2</sup> Decision 2/CP.17, annex IV.

<sup>3</sup> Decision 2/CP.17, annex III.

**1. Information on national circumstances and institutional arrangements relevant to the preparation of national communications on a continuous basis**

16. As per the scope defined in paragraph 2 of the UNFCCC reporting guidelines on BURs, the BUR should provide an update to the information contained in the most recently submitted NC, including information on national circumstances and institutional arrangements relevant to the preparation of NCs on a continuous basis. In their NCs, non-Annex I Parties report on their national circumstances following the reporting guidance contained in paragraphs 3–5 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties<sup>4</sup> and they could report similar information in their BUR, which is an update of their most recently submitted NC.

17. Bangladesh reported in its first BUR information on its national circumstances, including a description of national and regional development priorities, objectives and circumstances, including features of geography, climate and economy that might affect the Party's ability to deal with mitigating and adapting to climate change, as well as information on national circumstances and constraints in relation to specific needs and concerns arising from the adverse effects of climate change and/or the impact of the implementation of response measures, as referred to in Article 4, paragraph 8, and, as appropriate, Article 4, paragraphs 9–10, of the Convention.

18. In addition, Bangladesh provided a summary of relevant information regarding its national circumstances in tabular and graphical format.

19. Bangladesh transparently reported in its first BUR information on its existing institutional arrangements relevant to the preparation of its NCs and BURs on a continuous basis. The description covers key aspects of the institutional arrangements, including the legal status and roles and responsibilities of the overall coordinating entity, the involvement and roles of other institutions and experts, mechanisms for information and data exchange, QA/QC procedures, and provisions for public consultation and other forms of stakeholder engagement. Since the early 2000s, the Department of Environment within the Ministry of Environment, Forest and Climate Change has had overall responsibility for coordinating the development and submission of all national reports related to climate change. The Party also reported that it has established a core sectoral working group consisting of representatives of relevant line ministries, government departments, government agencies and academic institutions, as well as national experts, which supports the GHG estimation process, including through the implementation of QA/QC procedures.

20. Bangladesh reported in its first BUR information on its domestic MRV arrangements. The description covers key aspects of the institutional arrangements, including data collection, processing and archiving. The MRV arrangements, which are currently under development, are being designed at the national level and will cover three main areas: the BUR preparation process, the GHG inventory system and the tracking of mitigation actions. The domestic MRV arrangements will build on existing systems, processes and infrastructure, rendering them cost-effective.

21. Bangladesh reported in its BUR (section 4.3) information on its areas for improvement for future submissions and its current initiatives for enhancing its institutional arrangements for compliance with requirements under the enhanced transparency framework under the Paris Agreement. The initiatives relate to establishing an integrated MRV platform to enable the Party to report a well-referenced, verifiable and cost-effective GHG inventory. The MRV platform will also include the adaptation, mitigation and climate finance tracking system for improved reporting in accordance with the requirements under the Convention and the Paris Agreement. The publications, reports, training materials and e-learning modules available via the MRV platform will be aimed at continuously enhancing the capacity of data-providing agencies, other government bodies, private sector actors, academic actors and research institutions. The TTE commends the Party for the clear and comprehensive reporting on its proactive approach to preparing for implementation of the enhanced transparency framework.

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<sup>4</sup> Decision 17/CP.8, annex.

**2. National greenhouse gas emissions by sources and removals by sinks**

22. As indicated in table I.1, Bangladesh reported information on its GHG inventory in its BUR partially in accordance with paragraphs 3–10 of the UNFCCC reporting guidelines on BURs and paragraphs 8–24 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties.

23. Bangladesh submitted its first BUR in 2023 and the GHG inventory reported is for 2013–2019. The GHG inventory is consistent with the requirements for the reporting time frame.

24. GHG emissions and removals for the BUR covering the 2013–2019 inventories were estimated using mostly tier 1 methodology from the 2006 IPCC Guidelines. For the LULUCF sector, tier 2 and 3 methodologies from the 2006 IPCC Guidelines were used. The TTE commends Bangladesh for using the 2006 IPCC Guidelines.

25. Information on AD and EFs used and their sources was reported in the BUR for most categories in tabular format.

26. Information on the AD and some of the EFs used to estimate GHG emissions and removals for the FOLU sector was not reported in Bangladesh’s BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party acknowledged the need for capacity-building to enhance data-collection methodologies, ensure consistency of reporting and improve technical capabilities for future submissions.

27. Information on the Party’s total GHG emissions by gas for 2013–2019 is outlined in table 1 in Gg CO<sub>2</sub> eq. It shows an increase in emissions of 22.1 per cent with LULUCF and 20.2 per cent without LULUCF since 2013 (174,677.05 and 168,434.05 Gg CO<sub>2</sub> eq respectively).

**Table 1  
Greenhouse gas emissions by gas of Bangladesh for 2013–2019**

<i>Gas</i>	<i>GHG emissions (Gg CO<sub>2</sub> eq) including LULUCF</i>	<i>% change 2013–2019</i>	<i>GHG emissions (Gg CO<sub>2</sub> eq) excluding LULUCF</i>	<i>% change 2013–2019</i>
CO <sub>2</sub>	121 086.00	41.8	110 316.00	39.4
CH <sub>4</sub>	72 793.00	0.3	72 793.00	0.3
N <sub>2</sub> O	17 659.48	6.6	17 659.48	6.6
HFCs	1 665.00	1 232.0	1 665.00	1 232.0
PFCs	NE	NA	NE	NA
SF <sub>6</sub>	NE	NA	NE	NA
Other	NE	NA	NE	NA
<b>Total</b>	<b>213 203.48</b>	<b>22.1</b>	<b>202 433.48</b>	<b>20.2</b>

*Note:* The Party used GWP values provided by the IPCC in its AR4 based on the effects of GHGs over a 100-year time-horizon.

28. Information on emissions by gas was not clearly reported in Bangladesh’s BUR. During the technical analysis, the Party provided information on emissions by gas (CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O) for 2013–2019, as outlined in table 1.

29. Information on emissions of the precursor gases (i.e. carbon monoxide, nitrogen oxides and non-methane volatile organic compounds) and other gases not controlled by the Montreal Protocol on Substances that Deplete the Ozone Layer (e.g. sulfur oxides) was not reported in the BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that it faced challenges and barriers in estimating these emissions, including the unavailability of accurate and comprehensive AD and limited technical expertise.

30. Bangladesh did not apply notation keys in tables where numerical data were not provided. The use of notation keys was not consistent with the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties. Notation keys were not applied for any gases reported. During the technical analysis, the Party clarified that it intends to provide complete tables with notation keys in future submissions.

31. Bangladesh did not report comparable information addressing the tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF and the sectoral reporting tables annexed to the Revised 1996 IPCC Guidelines. Although the Party reported emissions by sector using sectoral reporting tables and summary tables, the content and level of detail were not comparable. During the technical analysis, the Party clarified that this was due to technical limitations in disaggregating data into subcategories to achieve the required level of detail and challenges in data availability and consistency.

32. The shares of emissions that different sectors contributed to the Party's total GHG emissions excluding LULUCF, as calculated by the TTE using information from the BUR, for 2013–2019 are reflected in table 2.

Table 2

**Shares of greenhouse gas emissions by sector of Bangladesh for 2013–2019**

<i>Sector</i>	<i>GHG emissions (Gg CO<sub>2</sub> eq)</i>	<i>% share<sup>a</sup></i>	<i>% change 2013–2019</i>
Energy	115 257.68	56.9	31.3
IPPU	4 261.00	2.1	46.6
Agriculture	61 875.48	30.6	2.8
LULUCF	10 769.60	NA	72.8
Waste	21 039.32	10.4	19.9

<sup>a</sup> Share of total emissions without LULUCF.

33. Bangladesh reported information on its use of GWP values consistent with those provided by the IPCC in its AR4 based on the effects over a 100-year time-horizon of GHGs.

34. For the energy sector, information was clearly reported on GHG emissions, methodological tier levels, AD and their sources, EFs and key categories, as well as other information specific to the sector. Electricity and heat production (subcategory 1.A.1.a) was the main source of emissions, contributing about 44.1 per cent of total sectoral emissions reported for 2019. The Party reported that the country experienced rapid economic growth in 2013–2019, which led to increased energy demand from oil-fired power plants. Manufacturing industries and construction (category 1.A.2) was the second largest source of emissions, accounting for 25.3 per cent of total sectoral emissions in 2019, followed by other sectors (category 1.A.4), which accounted for 15.6 per cent.

35. For the IPPU sector, information was clearly reported on GHG emissions for most subcategories, methodological tier levels, EFs and key categories. Emissions from the IPPU sector increased more rapidly compared with other sectors, with an almost fourfold increase from 1.12 to 4.26 Mt CO<sub>2</sub> eq between 2012 and 2019 due to rapid industrialization in the country and an increase in emissions from refrigeration and air conditioning. The two subcategories contributing the most to emissions were ammonia production (category 2.B.1), accounting for 47.5 per cent of total sectoral emissions, and refrigeration and air conditioning (category 2.F.1), which accounted for 39.1 per cent.

36. Information on emissions for several subcategories in the IPPU sector was not reported in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party acknowledged a need for capacity-building to ensure accurate and comprehensive reporting in its forthcoming biennial transparency report in accordance with the MPGs.<sup>5</sup>

37. For the agriculture sector, direct N<sub>2</sub>O emissions from managed soils (category 3.C.4) and CH<sub>4</sub> emissions from rice cultivation (category 3.C.7) were identified as key categories and the most relevant emissions sources in the sector. Bangladesh used EFs from the 2006 IPCC Guidelines. Emissions from the agriculture sector grew slowly but consistently between 2013 and 2019, with the exception of 2016–2017, when emissions decreased slightly.

38. For the LULUCF sector, Bangladesh reported annual GHG emissions and removals for 2013–2019. Overall, the net emissions from the LULUCF sector increased every year,

<sup>5</sup> Decision 18/CMA.1, annex, para. 31.

growing from 6,232.92 Gg CO<sub>2</sub> eq in 2013 to 10,769.60 Gg CO<sub>2</sub> eq in 2019. The Party reported that the significant increase in emissions in 2017 was due to rapid deforestation in the country through the conversion of land from “tree dominated areas (terrestrial)” to “rural settlements” over a total area of 6,500 acres to accommodate displaced populations as a result of the Rohingya migrant crisis.

39. Information on harvested wood products (category 3.D), including on all related subcategories, was not reported in Bangladesh’s BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that it has data gaps and requires relevant capacity-building to fill them.

40. For the waste sector, information was clearly reported on GHG emissions, methodological tier levels, AD and their sources, EFs and key categories, as well as other information specific to the sector. The increase in sectoral emissions of 19.9 per cent between 2013 and 2019 is mainly attributed to solid waste disposal sites, which increased by around 60.1 per cent during that period. The largest emissions source in the waste sector is CH<sub>4</sub> emissions from domestic wastewater, accounting for 84.6 per cent of total CH<sub>4</sub> emissions for the waste sector.

41. Information on emissions for several subcategories in the waste sector was not reported in Bangladesh’s BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party acknowledged the need for capacity-building to ensure accurate and comprehensive reporting in its forthcoming biennial transparency report in accordance with the MPGs.<sup>6</sup>

42. The information reported in the BUR does not provide an update of Bangladesh’s NC3, which addresses anthropogenic emissions and removals for 2006–2012. The Party reported that it did not recalculate emission estimates from previous inventories owing to a lack of capacity to perform such recalculations and because historical data were not available.

43. Information on recalculations and on ensuring a consistent time series back to the years reported in the NC1 was not reported in Bangladesh’s BUR and the reason for this was not clear to the TTE. In addition, the Party did not provide summary tables for years prior to 2013. During the technical analysis, the Party clarified that it lacks historical data and the capacity to build a consistent time series.

44. Bangladesh described in its BUR the institutional framework for the preparation of its 2019 GHG inventory. The Party reported that the Ministry of Environment, Forest and Climate Change is the governmental body responsible for its climate change policy and GHG inventory, which was prepared with the support of the United Nations Development Programme and the United States Agency for International Development, which assisted Bangladesh in designing its GHG inventory system. The Party identified improvements in the information reported on the inventory compared with that in its NC3 such as the use of country-specific EFs for the FOLU sector.

45. Bangladesh clearly reported that a key category analysis was performed for the level of emissions but not for the trend in emissions. The results of the analysis were presented in tabular format and highlight the 11 key categories that accounted for 95 per cent of total national emissions for 2019. The Party identified improvements in its reporting compared with that in its NC3 such as the inclusion of emissions for four additional subcategories for 2019, namely glass industries, lubricant use, iron and steel production, and use of fluorinated gases in refrigeration and air conditioning.

46. The BUR provides information on QA/QC measures for all sectors. The information reported includes the QC procedures undertaken to prepare the national GHG inventory, the scope of the main QA/QC tasks and the allocation of responsibilities among members of the GHG inventory preparation team. The TTE commends Bangladesh for providing information in accordance with the IPCC good practice guidance.

47. Bangladesh clearly reported information on CO<sub>2</sub> fuel combustion emissions using both the sectoral and the reference approach. The information reported for 2019 indicates that the combustion emissions estimated under the sectoral and the reference approach are

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<sup>6</sup> As footnote 5 above.



105,849 and 107,754 Gg CO<sub>2</sub> eq respectively. The difference between the estimates calculated using the two approaches was reported as 1.8 per cent.

48. Information was clearly reported on international aviation and marine bunker fuels.

49. Bangladesh reported information on the uncertainty assessment (level) of its national GHG inventory. The uncertainty analysis was based on the tier 1 approach and covers almost all source categories except LULUCF and almost all direct GHGs. The results obtained, as reported in the BUR, reveal that the level uncertainty for emissions is 8.1 per cent excluding LULUCF and the trend uncertainty is 40.7 per cent excluding LULUCF.

50. Information on the level and methodologies used to calculate the uncertainties was not clearly reported in Bangladesh's BUR. For example, in a table in annex III to the BUR, the entries for most subcategories in the column entitled "activity data uncertainty (%)" were reported as 5 per cent, even though different explanations were provided on the uncertainty level by subcategory. In some cases, uncertainties were reported as "0" for both the AD and EFs for different sources that would be expected to have a high uncertainty level, such as fugitive emissions from the energy sector. During the technical analysis, the Party acknowledged that, owing to limitations in technical capacity, it reported the same value when certain data were not available. The Party also indicated that it plans to improve its uncertainty estimates for future submissions, pending the necessary capacity-building support.

51. Information on uncertainty for the LULUCF sector was not reported in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that uncertainty estimates were not reported for the LULUCF sector owing to limited technical expertise and a lack of available information and highlighted a need for capacity-building to improve data collection and technical skills in this area.

52. The TTE noted that the transparency of the information reported on GHG inventories could be enhanced by addressing the areas noted in paragraphs 26, 28, 29, 30, 31, 36, 39, 41, 42, 43, 50 and 51 above, which could facilitate a better understanding of the information reported on GHG inventories.

### **3. Mitigation actions and their effects, including associated methodologies and assumptions**

53. As indicated in table I.2, Bangladesh reported in its BUR, partially in accordance with paragraphs 11–13 of the UNFCCC reporting guidelines on BURs, information on mitigation actions and their effects, to the extent possible.

54. The information reported provides a comprehensive overview of the Party's mitigation actions and their effects. In its BUR, Bangladesh reported information on its national context and framed its national mitigation planning and actions in the context of major government plans, policies, strategies and programmes that are in line with its low-carbon development pathway, its revised NDC of August 2021 and its actions under the CDM and the JCM. The Party's revised NDC includes enhanced existing and planned priority mitigation actions for the energy, IPPU, AFOLU and waste sectors with both conditional and unconditional targets. Bangladesh reported that climate change has been mainstreamed in and integrated into its development plans, including mitigation. Most of the mitigation actions are in the energy and AFOLU sectors.

55. The Party included information on its NDC targets, reporting an unconditional emission reduction target of 6.7 per cent (equivalent to 27.56 Mt CO<sub>2</sub> eq) by 2030 and a further conditional emission reduction target of 15.1 per cent (equivalent to 61.91 Mt CO<sub>2</sub> eq) by 2030 compared with its 'business as usual' scenario. The TTE acknowledged the information, which is presented in this summary report as contextual without assessing the completeness and transparency of the information.

56. The Party reported a summary of its sectoral mitigation actions in tabular format in accordance with paragraph 11 of the UNFCCC reporting guidelines on BURs. The Party also reported information on its mitigation actions in narrative format.

57. Consistently with paragraph 12(a) of the UNFCCC reporting guidelines on BURs, Bangladesh clearly reported the names of mitigation actions or groups of actions in the BUR (tables 48–56). For some mitigation actions a short description, as well as information on quantitative goals, was provided in the BUR.

58. Detailed information on mitigation actions, including coverage (gases), time frame, quantitative goals and progress indicators, was not reported for any mitigation actions in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that some information on mitigation actions was omitted by organizations that provided information for the preparation of the BUR, and that it was not aware that these specific details were required for the BUR.

59. Bangladesh clearly reported information on methodologies, the objectives of the actions and steps taken or envisaged to achieve those actions for all mitigation actions.

60. Information on the assumptions and parameters used for the calculations on the expected outcomes of mitigation actions was not reported in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that the BUR was prepared using information provided by various organizations and that it was not aware that these specific details were required for the BUR.

61. Information on the progress of implementation of ongoing and planned mitigation actions and individual steps taken for implementing actions in all sectors, except the energy sector, was not reported in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that it was not aware that these specific details were required for the BUR.

62. The mitigation actions in the energy sector focus mainly on improving energy efficiency and promoting renewable energy sources and were reported as implemented or planned. The Party reported the results of implementing some of its mitigation actions, as estimated outcomes. The Party highlighted its Solar Home System project, which was successfully implemented in 2003–2023 and provided clean and affordable electricity to 20 million people in rural communities living in off-grid areas, ensuring electricity access for 12 per cent of its total population in remote areas. Through various renewable energy projects including solar parks, solar irrigation pumps and solar grids, a total of 1,162.89 MWP is expected to be installed, generating a total of 24 TWh, which would translate to a maximum emission reduction of around 11 Mt CO<sub>2</sub> eq. Furthermore, Bangladesh's projects on reducing fugitive emissions from gas distribution networks implemented during the second commitment period of the Kyoto Protocol resulted in total emission reductions of around 12 Mt CO<sub>2</sub> eq.

63. The mitigation action reported in the IPPU sector is focused on phasing out ozone-depleting gases (e.g. hydrochlorofluorocarbons) by 2025 in accordance with the Montreal Protocol.

64. The mitigation actions in the AFOLU sector focus mainly on implementing REDD+ activities, improving land, water, fertilizer and manure management, improving rice varieties, replacing animals that have a low productivity level with animals that have a high productivity level, and improving animal feed through the use of a balanced diet, and were reported as planned or implemented. The Party clearly reported information on the time frame and expected outcomes of the actions. The Party also reported that it conducted a national forest inventory in 2016–2019 to identify the status of forest and tree resources and carbon and biomass stocks and gather information on the dependency of local people on trees and forests, and the ecology of forests. As a result, Bangladesh was able to develop a forest reference level and forest reference emission level to submit to the UNFCCC.

65. The mitigation action reported in the waste sector is focused on waste management and was reported as implemented. The Party clearly reported the objective, methodology and time frame of the mitigation action. The Party also reported the results of implementing its mitigation action as emission reductions. Its project on composting organic waste in Dhaka was implemented during the first commitment period of the Kyoto Protocol and resulted in GHG emission reductions of 29,914 kt CO<sub>2</sub> eq.

66. Bangladesh provided information on its involvement in international market mechanisms as a Party to the Kyoto Protocol. Bangladesh documented 21 CDM projects approved by its designated national authority and 11 verified CDM projects under the UNFCCC CDM process. The statistics include information on the total projects, sectors covered and quantity of certified emission reductions issued for Bangladesh.

67. Bangladesh reported information on its domestic MRV arrangements in accordance with paragraph 13 of the UNFCCC reporting guidelines on BURs. The information reported indicates that Bangladesh has in place a domestic MRV system for mitigation actions, which is being transformed into an integrated MRV platform with the aim of developing a well-balanced, verifiable and cost-effective GHG inventory. The platform will feature a sustainable adaptation, mitigation and finance tracking system (see para. 21 above). Bangladesh reported that the Ministry of Environment, Forest and Climate Change is responsible for coordinating all activities addressing climate change issues, and that its Department of Environment is responsible for collecting information on mitigation actions. A project steering committee and project implementation committee are responsible for supervising activities related to climate change and for coordinating with other government agencies, as well as for performing QA/QC for reports. The Department of Environment submits formal requests for the sectoral data compiled by government agencies and departments in order to gather information for the inventory.

68. Further, Bangladesh reported consistently with the voluntary general guidelines for domestic MRV of domestically supported nationally appropriate mitigation actions.<sup>7</sup> The Party has a national web platform for tracking renewable energy projects, which was established by the Sustainable and Renewable Energy Development Authority. Furthermore, information on CDM and JCM projects (between Bangladesh and Japan), including on reducing landfill gas and implementing energy efficiency projects, is registered in the CDM registry and available via the JCM web portal respectively. Bangladesh outlined the steps on a proposed pathway to establishing an enhanced MRV system, including establishing institutional arrangements, defining mitigation accounting standards, monitoring data-collection responsibilities, defining reporting obligations and defining verification approaches and roles.

69. The TTE noted that the transparency of the information reported on mitigation actions could be enhanced by addressing the areas noted in paragraphs 58, 60 and 61 above, which could facilitate a better understanding of the information reported on mitigation actions.

#### **4. Constraints and gaps, and related technology, financial, technical and capacity-building needs, including a description of support needed and received**

70. As indicated in table I.3, Bangladesh reported in its BUR, partially in accordance with paragraphs 14–16 of the UNFCCC reporting guidelines on BURs, information on finance, technology and capacity-building needs and support received.

71. Bangladesh clearly reported information on constraints and gaps, and related financial, technical and capacity-building needs in accordance with paragraph 14 of the UNFCCC reporting guidelines on BURs. In its BUR, Bangladesh identified its limited access to finance and the latest technologies, limited infrastructure and limited technical and research capacities as constraints. Bangladesh reported that its financial, technical and capacity-building needs are primarily in the areas of adopting energy-efficient technologies, including for renewable energy, and implementing improved crop management and animal husbandry practices, forestry conservation activities and sustainable waste management practices.

72. In table 57 of the BUR on gaps, constraints, capacity-building needs and support received, the Party did not distinguish between financial, technological and capacity-building support needed. During the technical analysis, the Party clarified that it lacks the technical capacity to differentiate between financial, technological and capacity-building needs.

73. Bangladesh reported information on financial resources and technology transfer support received in accordance with paragraph 15 of the UNFCCC reporting guidelines on BURs. In its BUR, Bangladesh reported that it has received almost USD 420 million from

<sup>7</sup> Decision 21/CP.19, annex.

multilateral funds for climate change projects to date. BUR table 62 outlines the financial support received from bilateral and multilateral agencies, including the GEF, for projects in various sectors and thematic areas. Bangladesh also reported that it received support from other funds and international development partners, including the Climate Investment Funds, which provided USD 110 million under its Pilot Program for Climate Resilience, and USD 75 million under its programme for scaling up renewable energy in low-income countries.

74. Information on capacity-building and technical support received for climate change activities from Annex II Parties and other developed country Parties, the Green Climate Fund and multilateral institutions was not reported in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that it faced several challenges in differentiating between the different types of support needed owing to a lack of available information and limited resources and technical expertise and that it requires support in improving its data-collection system.

75. Information on nationally determined technology needs with regard to the development and transfer of technology in accordance with paragraph 16 of the UNFCCC reporting guidelines on BURs was not reported in Bangladesh's BUR and the reason for this was not clear to the TTE. During the technical analysis, the Party clarified that it faced several challenges in differentiating between the different types of support needed owing to a lack of available information and limited resources and technical expertise.

76. The Party reported that the technology transfer support received, including through the Climate Technology Centre and Network, the CDM and the JCM, has supported the development and deployment of renewable energy systems, energy-efficient technologies and climate-resilient agricultural practices in Bangladesh.

77. The TTE noted that the transparency of the information reported on needs and support received could be enhanced by addressing the areas noted in paragraphs 72, 74 and 75 above, which could facilitate a better understanding of the information reported on needs and support received.

#### **D. Identification of capacity-building needs**

78. In consultation with Bangladesh, the TTE identified the following needs for capacity-building that could facilitate the Party's preparation of subsequent BURs and participation in ICA:

(a) Enhancing capacity to improve the national MRV system to ensure that the Party's reporting is in accordance with the relevant UNFCCC provisions, in particular regarding the roles and responsibilities of key institutions, institutional arrangements and systems, the collection and management of relevant and available information and the documentation of methodologies, including for disaggregating the individual impacts of projects if the Party is not able to estimate the associated emission reduction;

(b) Enhancing capacity to use notation keys in sectoral reporting tables and summary tables to improve the transparency of the information provided on the national GHG inventory;

(c) Enhancing capacity to build a consistent time series using appropriate techniques to fill data gaps and improve the accuracy and consistency of the information provided on the national GHG inventory;

(d) Enhancing capacity to report a description of mitigation actions, including the respective gases covered, time frame and progress indicators, and enhancing procedures to enable the collection of information on these indicators in future;

(e) Enhancing capacity to report on the assumptions used for estimating emission reductions and the parameters used for the calculations;

(f) Enhancing capacity to monitor the progress of implementation of mitigation actions and the underlying steps taken or envisaged to achieve them;

(g) Enhancing capacity to report on the individual steps taken to implement mitigation actions;

(h) Enhancing capacity to monitor and report information on technological and capacity-building support received, in addition to financial support received from the GEF, Annex II Parties and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for preparing the BUR;

(i) Enhancing capacity to establish a national system and monitoring process for tracking and categorizing the different types of support needed into financial, technological and capacity-building support.

### III. Conclusions

79. The TTE conducted a technical analysis of the information reported in the first BUR of Bangladesh in accordance with the UNFCCC reporting guidelines on BURs and concludes that the information reported is partially consistent. It provides an overview of national circumstances and institutional arrangements relevant to the preparation of NCs on a continuous basis; the national inventory of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol; mitigation actions and their effects; constraints and gaps, and related financial, technical and capacity-building needs, including a description of support needed and received; the level of support received for preparing and submitting BURs; and domestic MRV. During the technical analysis, additional information was provided by Bangladesh, in response to a request for clarification from the TTE, on the national inventory, institutional arrangements, mitigation actions and their effects, and financial, technical and capacity-building needs. The TTE concludes that the information analysed is partially transparent.

80. Bangladesh reported information on the institutional arrangements relevant to the preparation of its BURs. Since the early 2000s, the Department of Environment within the Ministry of Environment, Forest and Climate Change has had overall responsibility for coordinating the development and submission of all national reports submitted to the UNFCCC. The Party has taken significant steps to establish institutional arrangements that enable sustainable preparation of its BURs, such as planning an integrated MRV platform to enable it to report a well-referenced, verifiable and cost-effective GHG inventory. The platform will include a sustainable adaptation, mitigation and finance tracking system for improved reporting in accordance with the reporting guidelines under the Convention and the Paris Agreement.

81. In its first BUR, submitted in 2023, Bangladesh reported information on its national GHG inventory for 2013–2019. This includes estimates of GHG emissions and removals of CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O and HFCs for all relevant sources and sinks. The inventory was developed on the basis of the 2006 IPCC Guidelines. The total GHG emissions for 2019 were reported as 202,433.48 Gg CO<sub>2</sub> eq (excluding LULUCF) and 213,203.48 Gg CO<sub>2</sub> eq (including LULUCF). The 11 key categories and main gases were identified using the tier 1 level assessment. Information on several subcategories under harvested wood products, IPPU and waste and on recalculations and ensuring a consistent time series was not reported in Bangladesh's BUR, and the Party did not apply notation keys in cases where numerical data were not reported. During the technical analysis, the Party acknowledged the need for capacity-building to ensure accurate and comprehensive reporting and stated that notation keys will be applied in its forthcoming biennial transparency report in accordance with the MPGs.<sup>8</sup>

82. Bangladesh reported information on mitigation actions and their effects in both tabular and narrative format, including emission reduction targets, and framed its national mitigation planning and actions in the context of major government plans, policies, strategies and programmes that are in line with its low-carbon development pathway. Bangladesh reported planned and implemented actions in the waste, energy, IPPU and AFOLU sectors. The

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<sup>8</sup> As footnote 5 above.

mitigation actions focus on improving energy efficiency, promoting renewable energy sources, promoting waste management, reducing gas leakage, implementing REDD+ activities, improving land, water, fertilizer and manure management, improving animal feed through use of a balanced diet, and widening rice varieties. The Party reported the results achieved, including emission reductions. The highest emission reduction was reported for the energy sector, amounting to an estimated reduction of 5,965 kt CO<sub>2</sub> eq for 2003–2023. The Party also reported information on its involvement in international market mechanisms and on MRV arrangements. Information on the assumptions and parameters used for the calculations and on the expected outcomes of the mitigation actions was not provided; the Party explained during the technical analysis that it was not aware of the specific details that should be reported.

83. Bangladesh reported information on key constraints, gaps and related needs, including limited access to finance and latest technologies, lack of infrastructure and limited technical and research capacities. The Party also identified needs related to the adoption of energy-efficient technologies, including for renewable energy, and to the implementation of improved crop management and animal husbandry practices, forestry conservation activities and sustainable waste management practices. Information was reported on the financial and technology transfer support received, including almost USD 420 million received from multilateral funds for climate change projects. Bangladesh also reported that it received support from other funds and international development partners, including the Climate Investment Funds, which provided USD 110 million under its Pilot Program for Climate Resilience and USD 75 million under its programme for scaling up renewable energy in low-income countries. The Party further reported information on the transfer of technology received, including through the Climate Technology Centre and Network, the CDM and the JCM, which have supported the Party in developing and deploying renewable energy systems, energy-efficient technologies and climate-resilient agricultural practices. Information on technology needs was not reported owing to difficulties in obtaining the necessary data, as clarified by the Party during the technical analysis.

84. The TTE, in consultation with Bangladesh, identified the nine capacity-building needs listed in chapter II.D above and needs for capacity-building that aim to facilitate the Party's reporting in accordance with the UNFCCC reporting guidelines on BURs and participation in ICA in accordance with the ICA modalities and guidelines, taking into account Article 4, paragraph 3, of the Convention. Bangladesh prioritized all the capacity-building needs.

## Annex I

## Extent of the information reported by Bangladesh in its first biennial update report

Table I.1

Identification of the extent to which the elements of information on greenhouse gases are included in the first biennial update report of Bangladesh

<i>Decision reference</i>	<i>Provision of the reporting guidelines</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, paragraph 41(g)	The first BUR shall cover, at a minimum, the inventory for the calendar year no more than four years prior to the date of the submission, or more recent years if information is available, and subsequent BURs shall cover a calendar year that does not precede the submission date by more than four years.	Yes	Bangladesh submitted its first BUR in November 2023 and the GHG inventories reported are for 2013–2019.
Decision 2/CP.17, annex III, paragraph 4	Non-Annex I Parties should use the methodologies established in the latest UNFCCC guidelines for the preparation of NCs from non-Annex I Parties approved by the Conference of the Parties or those determined by any future decision of the Conference of the Parties on this matter.	Yes	Bangladesh used the 2006 IPCC Guidelines.
Decision 2/CP.17, annex III, paragraph 5	The updates of the section on national inventories of anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol should contain updated data on activity levels based on the best information available using the Revised 1996 IPCC Guidelines, the IPCC good practice guidance and the IPCC good practice guidance for LULUCF; any change to the EF may be made in the subsequent full NC.	Partly	Bangladesh did not report the AD used to estimate GHG emissions and removals for the FOLU sector.
Decision 2/CP.17, annex III, paragraph 6	Non-Annex I Parties are encouraged to include, as appropriate and to the extent that capacities permit, in the inventory section of the BUR:		
	(a) The tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF;	Partly	Bangladesh did not report information on the content (subcategories) and at a level of detail that is comparable with the tables included in annex 3A.2 to the IPCC good practice guidance for LULUCF.
	(b) The sectoral report tables annexed to the Revised 1996 IPCC Guidelines.	Partly	Comparable information was not reported.
Decision 2/CP.17, annex III, paragraph 7	Each non-Annex I Party is encouraged to provide a consistent time series back to the years reported in its previous NCs.	No	The time series reported in the BUR does not include 1994–2012.
Decision 2/CP.17, annex III, paragraph 8	Non-Annex I Parties that have previously reported on their national GHG inventories contained in their NCs are encouraged to submit summary information tables of inventories for previous submission years (e.g. for 1994 and 2000).	Partly	This information was not reported for 1994–2012.

<i>Decision reference</i>	<i>Provision of the reporting guidelines</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 9	The inventory section of the BUR should consist of a national inventory report as a summary or as an update of the information contained in chapter III (National greenhouse gas inventories) of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties, including: <ul style="list-style-type: none"> <li>(a) Table 1 (National greenhouse gas inventory of anthropogenic emissions by sources and removals by sinks of all greenhouse gases not controlled by the Montreal Protocol and greenhouse gas precursors);</li> <li>(b) Table 2 (National greenhouse gas inventory of anthropogenic emissions of HFCs, PFCs and SF<sub>6</sub>).</li> </ul>	Partly	Only aggregated CO <sub>2</sub> emissions were reported, which were not separated by emissions and removals, or by subcategory.
Decision 2/CP.17, annex III, paragraph 10	Additional or supporting information, including sector-specific information, may be supplied in a technical annex.	Yes	The Party submitted several technical annexes to its BUR, including a list of connected power plants in the national grid.
Decision 17/CP.8, annex, paragraph 12	Non-Annex I Parties are also encouraged, to the extent possible, to undertake any key source analysis as indicated in the IPCC good practice guidance to assist in developing inventories that better reflect their national circumstances.	Yes	
Decision 17/CP.8, annex, paragraph 13	Non-Annex I Parties are encouraged to describe procedures and arrangements undertaken to collect and archive data for the preparation of national GHG inventories, as well as efforts to make this a continuous process, including information on the role of the institutions involved.	Yes	
Decision 17/CP.8, annex, paragraph 14	Each non-Annex I Party shall, as appropriate and to the extent possible, provide in its national inventory, on a gas-by-gas basis and in units of mass, estimates of anthropogenic emissions of: <ul style="list-style-type: none"> <li>(a) CO<sub>2</sub>;</li> <li>(b) CH<sub>4</sub>;</li> <li>(c) N<sub>2</sub>O.</li> </ul>	Partly	The Party did not provide estimates of emissions and removals for all subcategories in the FOLU sector (e.g. cropland remaining cropland).
		Partly	The Party did not provide estimates of emissions and removals for all subcategories in the FOLU sector (e.g. wetlands remaining wetlands).
		Yes	
Decision 17/CP.8, annex, paragraph 15	Non-Annex I Parties are encouraged, as appropriate, to provide information on anthropogenic emissions by sources of: <ul style="list-style-type: none"> <li>(a) HFCs;</li> <li>(b) PFCs;</li> </ul>	Partly	The source of the uncertainty estimate for HFC emissions from refrigeration and air conditioning was not provided in the BUR.
		Yes	
		No	



<i>Decision reference</i>	<i>Provision of the reporting guidelines</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
	(c) SF <sub>6</sub> .	No	
Decision 17/CP.8, annex, paragraph 16	Non-Annex I Parties are encouraged, as appropriate, to report on anthropogenic emissions by sources of other GHGs, such as:		The Party did not report information on emissions of the precursor gases.
	(a) Carbon monoxide;	No	
	(b) Nitrogen oxides;	No	
	(c) Non-methane volatile organic compounds.	No	
Decision 17/CP.8, annex, paragraph 17	Other gases not controlled by the Montreal Protocol, such as sulfur oxides, and included in the Revised 1996 IPCC Guidelines may be included at the discretion of Parties.	No	
Decision 17/CP.8, annex, paragraph 18	Non-Annex I Parties are encouraged, to the extent possible, and if disaggregated data are available, to estimate and report CO <sub>2</sub> fuel combustion emissions using both the sectoral and the reference approach and to explain any large differences between the two approaches.	Yes	
Decision 17/CP.8, annex, paragraph 19	Non-Annex I Parties should, to the extent possible, and if disaggregated data are available, report emissions from international aviation and marine bunker fuels separately in their inventories:		
	(a) International aviation;	Yes	
	(b) Marine bunker fuels.	Yes	
Decision 17/CP.8, annex, paragraph 20	Non-Annex I Parties wishing to report on aggregated GHG emissions and removals expressed in CO <sub>2</sub> eq should use the GWP provided by the IPCC in its AR2 based on the effects of GHGs over a 100-year time-horizon.	NA	The Party used the GWP values provided in the AR4.
Decision 17/CP.8, annex, paragraph 21	Non-Annex I Parties are encouraged to provide information on methodologies used in the estimation of anthropogenic emissions by sources and removals by sinks of GHGs not controlled by the Montreal Protocol, including a brief explanation of the sources of EFs and AD. If non-Annex I Parties estimate anthropogenic emissions and removals from country-specific sources and/or sinks that are not part of the Revised 1996 IPCC Guidelines, they should explicitly describe the source and/or sink categories, methodologies, EFs and AD used in their estimation of emissions, as appropriate. Parties are encouraged to identify areas where data may be further improved in future communications through capacity-building:		
	(a) Information on methodologies used in the estimation of anthropogenic emissions by sources and removals by sinks of GHGs not controlled by the Montreal Protocol;	Yes	Bangladesh used the 2006 IPCC Guidelines. For the agriculture and LULUCF sectors, national methodologies were also used. Tier 1 methodology was used for most sectors.

<i>Decision reference</i>	<i>Provision of the reporting guidelines</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
	(b) Explanation of the sources of EFs;	Yes	Bangladesh used the 2006 IPCC Guidelines.
	(c) Explanation of the sources of AD;	Yes	Bangladesh used the 2006 IPCC Guidelines.
	(d) If non-Annex I Parties estimate anthropogenic emissions and removals from country-specific sources and/or sinks that are not part of the Revised 1996 IPCC Guidelines, they should explicitly describe:	NA	
	(i) Source and/or sink categories;		
	(ii) Methodologies;		
	(iii) EFs;		
	(iv) AD;		
	(e) Parties are encouraged to identify areas where data may be further improved in future communications through capacity-building.	Yes	
Decision 17/CP.8, annex, paragraph 22	Each non-Annex I Party is encouraged to use tables 1–2 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties in reporting its national GHG inventory, taking into account the provisions established in paragraphs 14–17 of the same guidelines. In preparing those tables, Parties should strive to present information that is as complete as possible. Where numerical data are not provided, Parties should use the notation keys as indicated.	Partly	The Party did not report all categories and subcategories for all sectors. Notation keys were not used.
Decision 17/CP.8, annex, paragraph 24	Non-Annex I Parties are encouraged to provide information on the level of uncertainty associated with inventory data and their underlying assumptions, and to describe the methodologies used, if any, for estimating these uncertainties:		
	(a) Level of uncertainty associated with inventory data;	Yes	
	(b) Underlying assumptions;	Partly	Uncertainties were not calculated or reported for the FOLU sector.
	(c) Methodologies used, if any, for estimating these uncertainties.	Partly	The methodologies used for estimating uncertainties were not clearly reported.

*Note:* The parts of the UNFCCC reporting guidelines on BURs on reporting information on GHG emissions by sources and removals by sinks in BURs are contained in paras. 3–10 and 41(g) of the UNFCCC reporting guidelines on BURs. Further, as per para. 3 of those guidelines, non-Annex I Parties are to submit updates of their national GHG inventories in accordance with paras. 8–24 of the UNFCCC guidelines for the preparation of NCs from non-Annex I Parties. The scope of such updates should be consistent with the non-Annex I Party’s capacity and time constraints and the availability of its data, as well as the level of support provided by developed country Parties for biennial update reporting.

Table I.2

**Identification of the extent to which the elements of information on mitigation actions are included in the first biennial update report of Bangladesh**

<i>Decision reference</i>	<i>Provision of the reporting guidelines</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 11	Non-Annex I Parties should provide information, in tabular format, on actions to mitigate climate change by addressing anthropogenic emissions by sources and removals by sinks of all GHGs not controlled by the Montreal Protocol.	Yes	Information was reported in tabular format.
Decision 2/CP.17, annex III, paragraph 12	For each mitigation action or group of mitigation actions, including, as appropriate, those listed in document FCCC/AWGLCA/2011/INF.1, developing country Parties shall provide the following information, to the extent possible:		
	(a) Name and description of the mitigation action, including information on the nature of the action, coverage (i.e. sectors and gases), quantitative goals and progress indicators;	Partly	Information on quantitative goals and progress indicators was not reported for most of the mitigation actions.
	(b) Information on:		
	(i) Methodologies;	Yes	
	(ii) Assumptions;	Partly	The Party did not report on the relevant assumptions and parameters used for the calculations for most of the mitigation actions.
	(c) Information on:		
	(i) Objectives of the action;	Yes	
	(ii) Steps taken or envisaged to achieve that action;	Yes	
	(d) Information on:		
	(i) Progress of implementation of the mitigation actions;	Partly	The Party did not report on the progress of implementation of most mitigation projects that are planned or ongoing, or on the status of its renewable energy projects.
	(ii) Progress of implementation of the underlying steps taken or envisaged;	No	The Party did not report on the progress of implementation of the underlying steps taken or envisaged.
	(iii) Results achieved, such as estimated outcomes (metrics depending on type of action) and estimated emission reductions, to the extent possible;	Partly	The Party did not report on the results achieved, such as estimated outcomes and emission reductions, for most of the mitigation actions.
	(e) Information on international market mechanisms.	Yes	The Party reported that 21 CDM projects have been registered, of which 11 are generating certified emission reductions.

<i>Decision reference</i>	<i>Provision of the reporting guidelines</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 13	Parties should provide information on domestic MRV arrangements.	Partly	The Party did not report on the role of the institutions involved, the procedures and arrangements undertaken to collect and archive data, and efforts to make this a continuous process.

*Note:* The parts of the UNFCCC reporting guidelines on BURs on the reporting of information on mitigation actions in BURs are contained in paras. 11–13 of the UNFCCC reporting guidelines on BURs.

Table I.3

**Identification of the extent to which the elements of information on finance, technology and capacity-building needs and support received are included in the first biennial update report of Bangladesh**

<i>Decision reference</i>	<i>Provision of the reporting requirements</i>	<i>Assessment of whether the information was reported</i>	<i>Comments on the extent of the information provided</i>
Decision 2/CP.17, annex III, paragraph 14	Non-Annex I Parties should provide updated information on: (a) Constraints and gaps; (b) Related financial, technical and capacity-building needs.	Yes Partly	The Party provided information on related financial, technical and capacity-building needs; however, the Party did not correctly classify the needs as financial, technical and capacity-building.
Decision 2/CP.17, annex III, paragraph 15	Non-Annex I Parties should provide: (a) Information on financial resources, technology transfer and capacity-building received from the GEF, Annex II Parties and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current BUR; (b) Information on technical support received from the GEF, Annex II Parties and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current BUR.	Partly No	The Party provided information on financial and technology transfer support received; however, the Party did not report information on capacity-building support received from the GEF, Annex II Parties and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current BUR. The Party did not report information on technical support received from the GEF, Annex II Parties and other developed country Parties, the Green Climate Fund and multilateral institutions for activities relating to climate change, including for the preparation of the current BUR.
Decision 2/CP.17, annex III, paragraph 16	With regard to the development and transfer of technology, non-Annex I Parties should provide information on: (a) Nationally determined technology needs; (b) Technology support received.	No Yes	

*Note:* The parts of the UNFCCC reporting guidelines on BURs on the reporting of information on finance, technology and capacity-building needs and support received in BURs are contained in paras. 14–16 of the UNFCCC reporting guidelines on BURs.

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## Annex II

### Reference documents

#### A. Reports of the Intergovernmental Panel on Climate Change

IPCC. 1997. *Revised 1996 IPCC Guidelines for National Greenhouse Gas Inventories*. JL Houghton, LG Meira Filho, B Lim, et al. (eds.). Paris: IPCC/Organisation for Economic Co-operation and Development/International Energy Agency. Available at <https://www.ipcc-nggip.iges.or.jp/public/gl/invs1.html>.

IPCC. 2000. *Good Practice Guidance and Uncertainty Management in National Greenhouse Gas Inventories*. J Penman, D Kruger, I Galbally, et al. (eds.). Hayama, Japan: IPCC/Organisation for Economic Co-operation and Development/International Energy Agency/Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/gp/english/>.

IPCC. 2003. *Good Practice Guidance for Land Use, Land-Use Change and Forestry*. J Penman, M Gytarsky, T Hiraishi, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/gpglulucf/gpglulucf.html>.

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

#### B. UNFCCC documents

First BUR of Bangladesh. Available at <https://unfccc.int/BURs>.

NC1, NC2 and NC3 of Bangladesh. Available at <https://unfccc.int/non-annex-I-NCs>.

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