

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

**Compilation and synthesis report by the secretariat**

**ADVANCED UNEDITED VERSION**

**19 October 2026**

*Summary*

This is an annual compilation and synthesis of the results of the Article 6 technical expert reviews, including identification of recurring themes and lessons learned, for consideration by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement, including in the context of its review of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.

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## Abbreviations and acronyms

|                    |                                                                                                                                                                                                     |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| BTR                | biennial transparency report                                                                                                                                                                        |
| CARP               | centralized accounting and reporting platform                                                                                                                                                       |
| CMA                | Conference of the Parties serving as the meeting of the Parties to the Paris Agreement                                                                                                              |
| CO <sub>2</sub> eq | carbon dioxide equivalent                                                                                                                                                                           |
| GHG                | greenhouse gas                                                                                                                                                                                      |
| ITMO               | internationally transferred mitigation outcome                                                                                                                                                      |
| LT-LEDS            | long-term low-emission development strategy                                                                                                                                                         |
| MRV                | measurement, reporting and verification                                                                                                                                                             |
| NDC                | nationally determined contribution                                                                                                                                                                  |
| REDD+              | reducing emissions from deforestation; reducing emissions from forest degradation; conservation of forest carbon stocks; sustainable management of forests; and enhancement of forest carbon stocks |
| TER                | technical expert review                                                                                                                                                                             |
| TERR               | technical expert review report                                                                                                                                                                      |
| TERT               | technical expert review team                                                                                                                                                                        |

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## **I. Introduction**

### **A. Mandate**

1. Decision 2/CMA.3 adopted the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement<sup>1</sup> and requested the secretariat to prepare annually a compilation and synthesis of the results of the Article 6 TERs, including identification of recurring themes and lessons learned, for consideration by the CMA, including in the context of its review of the guidance.<sup>2</sup>
2. Decision 6/CMA.4 adopted the guidelines for the Article 6 TER and the outlines for the Article 6 TERR included as annexes II and III to the same decision.
3. Decision 6/CMA.4, paragraph 13, requested the secretariat to include any cases of persistent inconsistencies and/or non-responsiveness by a Party participating in a cooperative approach, as contained in the recommendations arising from the Article 6 TER, including responses, if any, to such recommendations that may be provided by the participating Party concerned, in the annual compilation and synthesis referred to in paragraph 1 above, and publish the information on the CARP in a disaggregated manner in respect of each participating Party.
4. Decision 4/CMA.6, paragraph 42, decided that, where a significant or persistent inconsistency has an impact on the emissions balance and/or adjusted indicator, each participating Party shall address this inconsistency to ensure the avoidance of double counting. In paragraph 42(b) of the same decision, the CMA decided that it will be explicitly notified of the inconsistency in the annual compilation and synthesis referred to in paragraph 1 above.
5. This compilation and synthesis of the results of the Article 6 TERs is an integral part of the secretariat's report on the implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement and covers activities undertaken by 31 August 2026.

### **B. Scope**

6. At the time of preparation of this report, the secretariat had organized three centralized review cycles conducted by Article 6 TERTs in accordance with the Article 6 TER guidelines. The review weeks for the first two cycles were held from 21 to 25 October 2024 and from 8 to 12 December 2025, respectively, and the cycles were largely complete. The third cycle was under way, with its review week held in Bonn from 21 to 25 September 2026.
7. The secretariat's first compilation and synthesis report on the initial cycle of Article 6 TERs was combined with its report on activities to support the reviews.<sup>3</sup> It focused on the inconsistencies identified and the recommendations made, including in relation to additional information provided by Parties during the reviews.
8. The completion of the second review cycle provided a broader basis for identifying recurring themes and lessons learned. Accordingly, this report synthesizes the results of the first two review cycles for consideration by the CMA. The results of the third review cycle will be included in the next compilation and synthesis report.

### **C. Structure and relevant information**

9. Following this introduction, the report presents the following information in separate chapters:

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<sup>1</sup> Decision [2/CMA.3](#), para. 1. The guidance is contained in the annex to that decision.

<sup>2</sup> Decision [2/CMA.3](#), annex, para. 13.

<sup>3</sup> FCCC/PA/CMA/2025/INF.1, chapter III.

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- (a) Information on specific aspects of the Article 6 TER process relevant to understanding the review results (chapter II);
  - (b) Reports submitted by participating Parties for which Article 6 TERRs were published, including an overview of the cooperative approaches covered (chapter III);
  - (c) Results of Article 6 reviews in numbers (chapter IV);
  - (d) Summary of the recurring themes identified across multiple reporting requirements and the lessons learned from the review of reported information (chapter V);
  - (e) Capacity-building needs identified during reviews to inform the mandated capacity-building activities for Article 6, paragraph 2 (chapter VI);
  - (f) Lessons learned from the Article 6 TER process that may inform the training programme for experts participating in future Article 6 TERTs (chapter VII).
10. Detailed information on the themes identified across Article 6 TERRs in relation to each reporting requirement<sup>4</sup> is included in annex I to this document.
11. Information on significant inconsistencies that may have an impact on the emissions balances and/or adjusted indicators to be reported by Parties in accordance with decision 2/CMA.3, annex, paragraph 23, is included in annex II.
12. This compilation and synthesis should be read in conjunction with chapter III of the secretariat's annual report on the implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, which covers activities undertaken to organize the reviews, and the conclusions of the first annual meeting of Article 6 lead reviewers.<sup>5</sup>

## **II. Information on the Article 6 technical expert review process relevant to understanding the results of the reviews**

13. The Article 6 TER is conducted in accordance with the Article 6 TER guidelines as contained in annex II to decision 6/CMA.4. This chapter covers information on the implementation of several elements of the guidelines that are relevant to understanding the results of the process.

### **A. Information submitted and provided by Parties**

#### **1. Submissions in the reporting cycle**

14. The following submissions by participating Parties in accordance with chapter IV (Reporting) of the annex to decision 2/CMA.3 are reviewed under the Article 6 TER process:

- (a) Initial reports<sup>6</sup> and revised initial reports;<sup>7</sup>
- (b) Updated initial reports;<sup>8</sup>
- (c) Regular information submitted as part of the BTR,<sup>9</sup> including the results of the consistency checks<sup>10</sup> of annual information submitted pursuant to paragraphs 20 and 23 of the annex to decision 2/CMA.3.

15. An initial report is submitted no later than the authorization of ITMOs from a cooperative approach for the NDC implementation period. An updated initial report is submitted when the Party communicates additional cooperative approaches not covered in

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<sup>4</sup> Reporting requirements throughout this compilation and synthesis are those included in decision 2/CMA.3, annex, chap. IV (Reporting).

<sup>5</sup> Available at <https://unfccc.int/event/ALRM-01>.

<sup>6</sup> As per decision 2/CMA.3, annex, para. 18.

<sup>7</sup> As per decision 4/CMA.6, para. 36.

<sup>8</sup> As per decision 2/CMA.3, annex, para. 19.

<sup>9</sup> As per decision 2/CMA.3, annex, para. 21.

<sup>10</sup> As per decision 2/CMA.3, annex, paragraph 33(a).

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its initial report and may also update previously reported information, including to address recommendations from an earlier Article 6 TER.

16. In their regular information, participating Parties update previously reported information, including to address inconsistencies from earlier reviews, and address reporting requirements not covered by initial and updated initial reports.

17. Participating Parties submit two sets of annual information on ITMO data<sup>11</sup> directly to the Article 6 database. The first set is submitted with the agreed electronic format by 15 April of the following year and the second set biennially with the BTR,<sup>12</sup> also to be included in the structured summary.<sup>13</sup> The secretariat checks for consistency the information reported for recording in the database.<sup>14</sup> The Article 6 TERT considers the consistency-check results when reviewing regular information and, where inconsistencies are identified, recommends how the Party should address them in the quantified information.

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

## **2. Revised initial reports**

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

20. Owing to their late submission in the review process, revised initial reports have implications for the review timeline, affecting the Article 6 TERTs' post-review-week activities and the secretariat's quality assurance processes.

## **3. Supplementary elements of information**

21. Paragraph 18 of decision 4/CMA.6 requests participating Parties to incorporate the supplementary elements of information contained in annex I to that decision when providing information in their initial reports and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19, as relevant.

22. For the purposes of the Article 6 TER, the supplementary elements were treated not as separate mandatory reporting requirements but as elements that elaborate on and may inform the assessment of the corresponding reporting requirements set out in annex I to decision 4/CMA.6. Accordingly, for this compilation and synthesis, where supplementary elements were incorporated into Party reports, any inconsistency was associated with the relevant mandatory reporting requirement.

## **4. Provision of additional information during reviews**

23. Participating Parties should make every reasonable effort to provide additional information<sup>15</sup> during reviews in response to preliminary questions by the Article 6 TERTs or as a result of the consultations during the teleconference.<sup>16</sup> Such information may clarify or supplement the information reported and inform the recommendations of the Article 6 TERTs, which may assess it as relevant and recommend its inclusion in future reporting. However, additional information provided during the review cannot revise the official report, and any inconsistency may be resolved only if the information is included in a revised initial report or a subsequent report.

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<sup>11</sup> As per decision 2/CMA.3, annex, para. 20.

<sup>12</sup> As per decision 2/CMA.3, annex, para. 23.

<sup>13</sup> Required pursuant to paragraph 77(d) of the annex to decision 18/CMA.1 as part of the BTR.

<sup>14</sup> As per decision 2/CMA.3, annex, para. 33(a).

<sup>15</sup> As per decision 6/CMA.4, annex II, para. 21(e).

<sup>16</sup> As per decision 6/CMA.4, annex II, para. 21(f).

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## **5. Provision of comments by Parties to draft review reports**

24. Participating Parties may comment<sup>17</sup> on the draft review report within two weeks of receiving it, with a view to ensuring a factually accurate representation of the participating Party's inputs and the outcomes of the Article 6 TERT. Comments do not replace or revise the reported information and therefore cannot be assessed during the review cycle to resolve an inconsistency. Any additional information provided with comments may be assessed only if included in subsequent reporting.

## **B. Inconsistencies**

25. Based on the information reported in the initial report, updated initial report or regular information, the Article 6 TERTs identify inconsistencies and determine whether they are significant and/or persistent.<sup>18</sup>

### **1. Significant inconsistencies**

26. Pursuant to decision 4/CMA.6, paragraph 41, as of the second centralized review cycle, the Article 6 TERTs are also tasked with determining which inconsistencies identified in the information reported by Parties constitute significant inconsistencies, namely those that could have an impact on their emissions balance and/or adjusted indicator. The Article 6 TERTs determined that this could apply to information reported on, *inter alia*:

(a) Arrangements for authorization (decision 2/CMA.3, annex, para. 4(c)), and the authorization elements required by decision 4/CMA.6, paragraph 5 (decision 2/CMA.3, annex, para. 18(g));

(b) Arrangements for tracking ITMOs (decision 2/CMA.3, annex, para. 4(d)), including the registry requirements in annex I to decision 6/CMA.4;

(c) Application of the method for corresponding adjustments (decision 2/CMA.3, annex, para. 18(c));

(d) The description of how each cooperative approach ensures environmental integrity (decision 2/CMA.3, annex, para. 18(h)(i)–(iii)).

27. In future reviews, an Article 6 TERT may determine inconsistencies relating to other reporting requirements to be significant, including, but not limited to, the requirements in paragraph 18(i) of the annex to decision 2/CMA.3 and any requirements arising from future CMA decisions.

### **2. Persistent inconsistencies**

28. Persistent inconsistencies can only be identified by an Article 6 TERT taking into account whether previous inconsistencies have been resolved in subsequent reports. As no subsequent Party reports had been reviewed when this compilation and synthesis was prepared, the Article 6 TERTs had not determined any inconsistency to be persistent.

### **3. Cross-Party inconsistencies**

29. The relevance of cross-Party consistency depends on the reporting requirement. Some requirements call for Party-specific information, such as the general information to be reported pursuant to decision 2/CMA.3, annex, paragraphs 18(a)–(f). Others call for information specific to a cooperative approach that should be reported consistently by the participating Parties, such as how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts pursuant to decision 2/CMA.3, annex, paragraph 18(i)(i).

30. The Article 6 TERT may identify a cross-Party inconsistency where one participating Party reports an element of information for a cooperative approach and another does not; where the information reported by the participating Parties differs, and no explanation

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<sup>17</sup> As per decision 6/CMA.4, annex II, para. 21(f).

<sup>18</sup> Decision 4/CMA.6, para. 41.

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addressing the difference is provided; or where both participating Parties have inconsistencies under the same reporting requirement.

31. Unlike the identification of significant and/or persistent inconsistencies, classification as a cross-Party inconsistency may supplement the identification of the underlying cause of an inconsistency. It may also constitute the sole cause of an inconsistency where two Parties participating in the same cooperative approach report differing information under the same reporting requirement.

32. Tracking the resolution of cross-Party inconsistencies may be challenging where participating Parties submit information at different times. This issue will be considered in future compilation and synthesis reports. Further work is therefore required to better align the approach of Article 6 TERTs to identifying cross-Party inconsistencies and following up on the related recommendations.

### C. Article 6 technical expert review report

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

34. The review reports and their addendums are publicly available on the CARP.<sup>19</sup>

## III. Reports submitted by participating Parties for which Article 6 technical expert review reports were published

### A. Overview

35. Across the first two centralized review cycles, 17 initial reports and 1 updated initial report were reviewed, and 16 Article 6 TERRs were published: five following the review of six initial reports in the first cycle and 11 following the review of 11 initial reports and one updated initial report in the second cycle. The reviews of the reports submitted by Suriname in the first cycle and Honduras in the second cycle have not yet been concluded, pending consideration by the respective Parties. Table 1 summarizes the Article 6 TERRs per Party and per review cycle.

Table 1

**Information on reports submitted by Parties that were reviewed and review reports published by centralized review cycle and by Party**

| <i>Centralized review cycle</i> | <i>Number of submitted Party reports reviewed</i> | <i>Number of review reports published<sup>a</sup></i> | <i>Parties for which review reports were published</i>                                                   |
|---------------------------------|---------------------------------------------------|-------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| First                           | 6                                                 | 5                                                     | Ghana, Guyana, Switzerland, Thailand, Vanuatu                                                            |
| Second                          | 12                                                | 11                                                    | Cambodia, Japan, <sup>b</sup> Malawi, Maldives, Mongolia, Palau, Rwanda, Sri Lanka, Tunisia and Zimbabwe |
| <b>Total</b>                    | <b>18</b>                                         | <b>16</b>                                             |                                                                                                          |

<sup>a</sup> The review reports for Honduras and Suriname are pending consideration by the respective Parties. Suriname's report was reviewed during the first review cycle and the report by Honduras – during the second.

<sup>b</sup> Japan received two Article 6 TERRs for its initial and for its updated initial report during the second review cycle.

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<sup>19</sup> <https://unfccc.int/process-and-meetings/the-paris-agreement/article-6/article-62/carp/reports>.

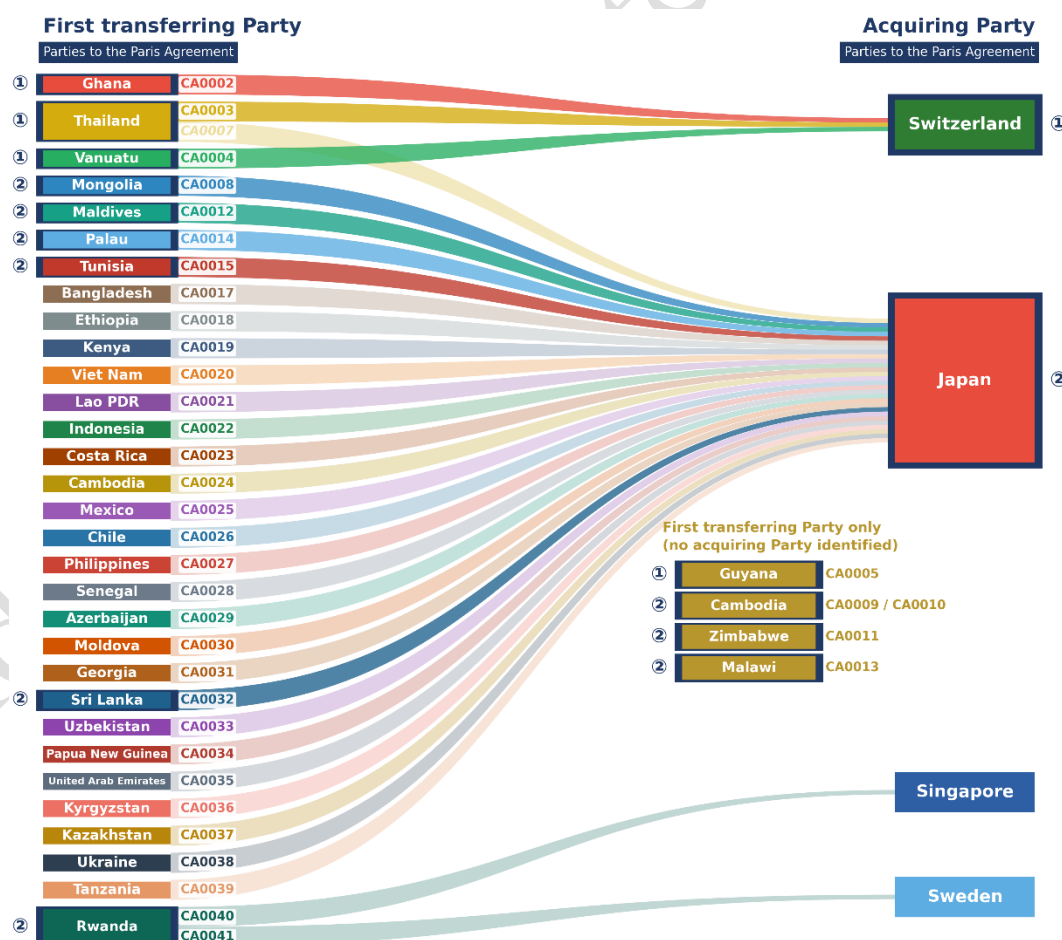
36. During the two centralized review cycles, a total of three revised initial reports were submitted, by Honduras, Rwanda and Suriname. The revised initial reports were reviewed after the review week, but only the results of the review of Rwanda's revised initial report were reflected in the published Article 6 TERR for its initial report, as the other two Article 6 TERRs are on hold.

## B. Cooperative approaches detailed in the reports submitted by participating Parties for which Article 6 technical expert review reports were published

37. As illustrated in figure 1, the Article 6 TERRs published for the first two centralized review cycles covered information on 38 cooperative approaches involving 38 participating Parties, comprising 4 acquiring Parties and 34 first transferring Parties. Of those approaches, 33 identified both a first transferring Party and an acquiring Party. Japan was identified as the acquiring Party for 28 cooperative approaches, each involving a distinct first transferring Party. Switzerland was identified as the acquiring Party for three cooperative approaches, involving Ghana, Thailand and Vanuatu as the respective first transferring Parties. For the remaining two cooperative approaches, Singapore and Sweden were identified as the respective acquiring Parties, and Rwanda was identified as the first transferring Party in both cases. The other five cooperative approaches identified only a first transferring Party.

Figure 1

Cooperative approaches for which Article 6 TERRs were published according to centralized review cycle<sup>a</sup>



<sup>a</sup> ① and ② indicate the review cycles in which the report of the reporting Party was reviewed: ① indicates the first review cycle and ② indicates the second cycle. Bands in full color denote cooperative approaches reported by both participating Parties; bands in light color denote cooperative approaches reported by one participating Party only.

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

39. With regard to mitigation activity types, the 28 cooperative approaches under the Joint Crediting Mechanism covered multiple activity types. Seven other cooperative approaches covered a single activity type: four covered energy efficiency in households, while one each covered solar energy, agriculture and transport. One cooperative approach involved REDD+, for which there is no corresponding value in the applicable common nomenclature, while two had not yet identified mitigation activities.

40. The cooperative approaches reviewed varied considerably in nature and scope and, consequently, required substantially different levels of review effort (i.e. review of a single mitigation activity under the cooperative approach *versus* review of multiple mitigation activities under the cooperative approach). This poses challenges for planning reviews and ensuring consistency across reviews of different cooperative approaches. These challenges were also identified at the first annual meeting of Article 6 lead reviewers.

## **IV. Results of Article 6 reviews in numbers**

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

### **A. Inconsistencies identified, including those determined to be significant**

42. Across the 16 Article 6 TERRs published for the first two centralized review cycles, a total of 543 inconsistencies were identified in relation to the general requirements in paragraphs 18(a)–(f) of the annex to decision 2/CMA.3 and the cooperative approach requirements in paragraphs 18(g)–(i) of that annex.

43. In the first centralized review cycle, 86 inconsistencies were identified across the five published Article 6 TERRs. Of these, 38 related to the general requirements and 48 to the requirements for the 7 instances of information on cooperative approaches. None were determined to be significant because the reviews preceded decision 4/CMA.6, in which guidance on determining significant and/or persistent inconsistencies was provided.

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

45. The inconsistencies identified in the Article 6 TERRs are summarized in figures 2 and 3. Figure 2 covers the general requirements in paragraphs 18(a)–(f) of the annex to decision 2/CMA.3. As this information is reported once in each submitted report, the results are based on the 16 reports reviewed. Figure 3 covers the requirements for cooperative approaches in paragraphs 18(g)–(i) of that annex. Its results are based on 46 instances of information on 38 cooperative approaches because, for 8 approaches, both participating Parties reported information on the same cooperative approach in their respective reports. Figure 3 indicates

one requirement as not applicable because the CMA has not yet adopted further guidance on safeguards and limits.<sup>20</sup>

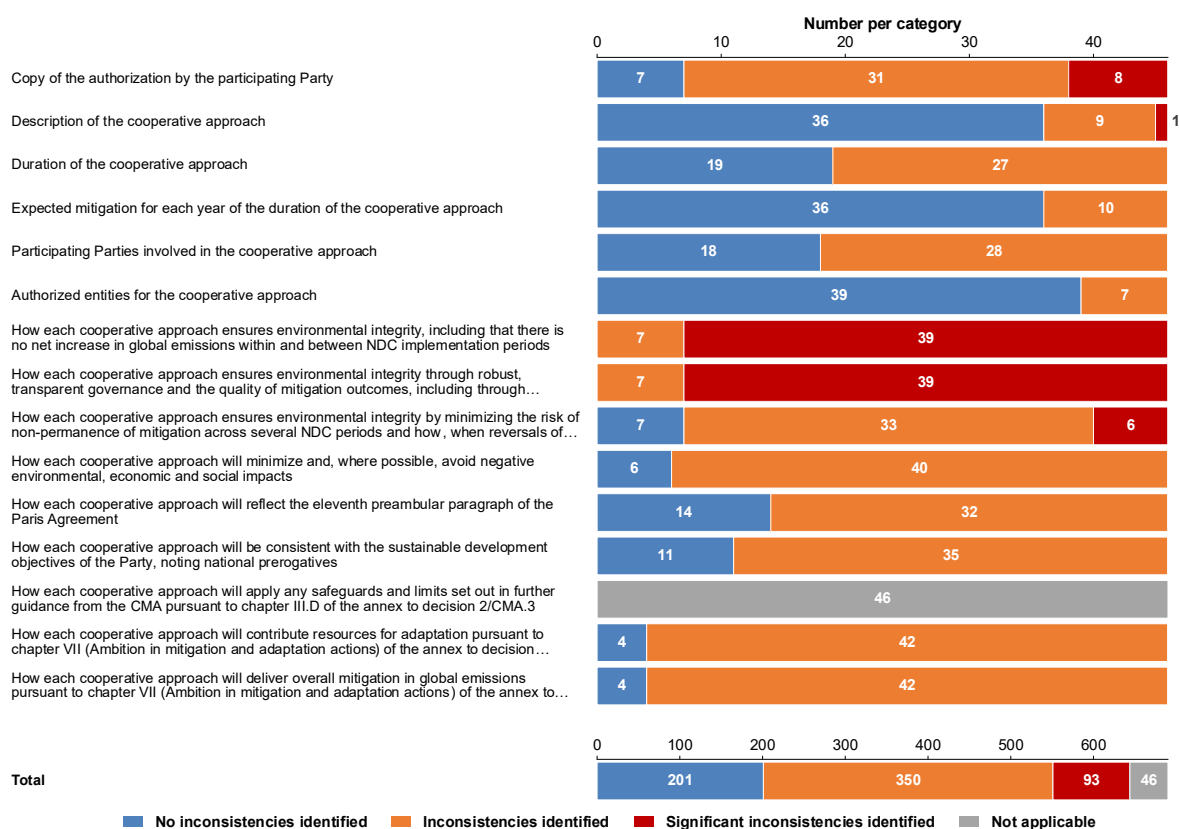
Figure 2

**Review results of the consistency of the general information included in Parties' initial reports and updated initial reports with the requirements in decision 2/CMA.3, annex, paragraph 18(a)–(f)**



<sup>20</sup> As per decision 2/CMA.3, annex, chapter III.D (Safeguards and limits to the transfer and use of internationally transferred mitigation outcomes).

Figure 3  
**Review results of the consistency of the information included in Parties' initial reports and updated initial reports with the requirements in decision 2/CMA.3, annex, paragraph 18(g)–(i), for cooperative approaches**



46. As the first two centralized review cycles primarily covered initial reports, and Japan's initial report and updated initial report were reviewed concurrently, the reviews generally did not provide a basis for assessing whether previously identified inconsistencies had been resolved. The extent to which subsequent reports address previously identified inconsistencies will be tracked and reflected in future compilation and synthesis reports.

## B. Identified cross-Party inconsistencies

47. Across the first two centralized review cycles, both participating Parties reported on eight cooperative approaches: three in the first cycle and five in the second. The reviews identified 98 cross-Party inconsistencies: 36 and 62, respectively.<sup>21</sup>

48. Overall, cross-Party inconsistencies reflected differences in the level of detail, scope or alignment of reported information, or arose where both participating Parties had an inconsistency under the same reporting requirement, irrespective of whether the information in their reports was aligned. As discussed in section II.B.3 above, further work is needed on harmonizing the approach to identifying such inconsistencies.

49. During the first two review cycles, the Article 6 TERTs recommended that participating Parties resolve the inconsistency by aligning their reporting without determining which Party's information was considered to be correct. Participating Parties

<sup>21</sup> Cross-Party inconsistencies were not tracked in the summary tables of the Article 6 TERRs from the first reporting cycle and were tracked only in the table summarizing significant inconsistencies in the Article 6 TERRs from the second reporting cycle. The data provided here are therefore derived from the secretariat's interim database of Article 6 TER results.

could reduce the number of such inconsistencies by better coordinating their reporting submissions and using common sources of information when reporting on the same cooperative approach (see also V.B.4 below).

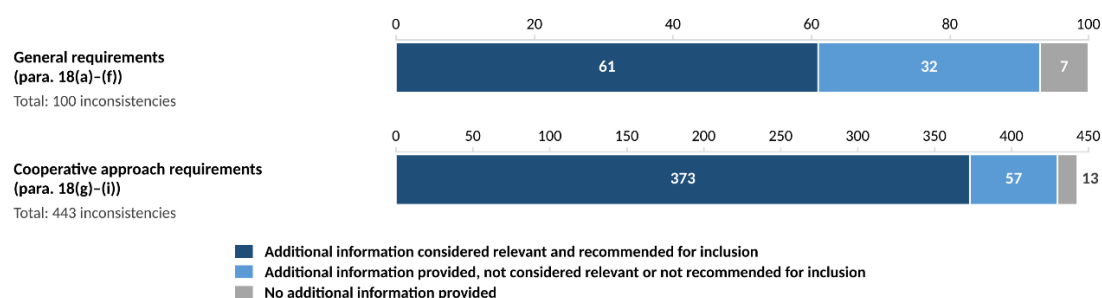
### C. Implications from additional information and revised initial reports for recommendations on inconsistencies

50. Participating Parties provided additional information during the reviews in relation to 523 of the 543 inconsistencies identified during the first two review cycles.

51. The Article 6 TERTs assessed the additional information and determined that, for 434 inconsistencies, it was fully or partially relevant to the reporting requirement and recommended its inclusion in the Parties' future reporting. Where information gaps remained because additional information was only partially relevant, was not considered relevant or was not provided, the Article 6 TERTs recommended that further information be included in future reporting to enhance transparency and completeness and resolve the inconsistencies. Figure 4 summarizes the additional information provided during reviews and its relevance to the reporting requirements.

Figure 4

#### The provision of additional information provided during the reviews



52. The quality of the additional information provided by Parties during the reviews in response to questions from the Article 6 TERTs demonstrated that Parties can enhance their reporting when provided with appropriate guidance. However, owing to the complexity of reporting and review across several reporting requirements, it is not yet possible to determine the extent to which inconsistencies may be fully resolved and this will become apparent through future reporting and review cycles.

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

## V. Summary of the recurring themes identified across multiple reporting requirements and the lessons learned from the review of reported information

### A. Basis and scope of the synthesis

54. Recurring inconsistencies were identified across the Article 6 TERTs from both the first and second rounds of centralized reviews. Where such recurring inconsistencies were identified in three or more initial reports or updated initial reports, they were identified as a theme. These themes may provide Parties with useful insights into common reporting challenges, which may benefit from collective experience-sharing, solution development and capacity-building, as applicable.

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55. The recurring themes are presented in annex I to this report for each reporting requirement and are divided into general reporting requirements (2/CMA.3, annex, paragraphs 18(a)–(f)) and cooperative approach reporting requirements (2/CMA.3, annex, paragraphs 18(g)–(i)). This chapter summarizes the themes identified across the individual reporting requirements on the basis of the reviews.

## **B. Recurring themes and lessons learned**

56. The first two centralized review cycles involved considerable learning by doing for participating Parties, Article 6 TERTs and the secretariat. This reflected both the early stage of reporting by Parties and the implementation of Article 6 reviews. Challenges included the need to discuss and establish new review practices during the reviews, including on how to assess consistency across participating Parties' reports, both for Parties participating in the same cooperative approach and across all reports, and determine what constitutes sufficient detail in the information reported. Further challenges concerned establishing criteria for determining significant inconsistencies, clarifying interlinkages between reporting requirements and conducting the reviews with limited and unfamiliar tools. The recurring themes and lessons learned presented below should therefore be understood in the context of an evolving review process in which approaches, tools and common understandings continue to be developed and refined.

57. Subsections 1–7 below present cross-cutting themes and lessons learned, while subsections 8–14 address specific reporting requirements for which a high number of inconsistencies were identified.

### **1. Consistency across Party submissions and related information**

58. A recurring theme across many reporting requirements was that information reported by a participating Party differed from information in its other submissions, such as its NDC or BTR, without an explanation of the difference, including whether the information constituted an update. This theme arose particularly in relation to the general requirements under paragraph 18(a)–(f).

59. Several inconsistencies were identified related to information reported regarding NDC targets, target years, reference points and scope and coverage, methods for applying corresponding adjustments, or the description, duration and expected mitigation of cooperative approaches. A lesson learned is that Parties may benefit from systematically checking consistency across all relevant submissions before submitting an initial or updated initial report. This includes checking the Article 6 reports against information reported in the Party's NDC, BTR, statements of authorization and national GHG inventory. Such checks could distinguish updates from unintended discrepancies and reduce the need for clarification during the review.

### **2. Level of detail and requirement-specific information**

60. Another recurring theme was that reported information lacked sufficient detail or was not sufficiently tailored to the requirement concerned. This arose across many reporting requirements, including those concerning how cooperative approaches minimize and, where possible, avoid negative environmental, economic and social impacts, and how they contribute resources for adaptation.

61. This suggests that Parties should provide detailed explanations tailored to each requirement rather than relying on general descriptions of, or references to, national frameworks, policies, mechanisms or processes. Where such a framework, policy, mechanism or process is relevant, the report should identify its authoritative basis, such as the applicable legislation, policy or agreement, and explain how it is implemented at the cooperative approach and activity levels, including the responsible institutions and applicable procedures, as appropriate. For example, when reporting on negative environmental, economic and social impacts, Parties referring to national development goals should explain how those goals are considered in impact assessments and inform stakeholder consultation and grievance procedures. Similarly, when reporting on voluntary contributions of resources

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for adaptation, Parties should identify the policy or framework establishing the mechanism, such as an arrangement in a memorandum of understanding between participating Parties, and explain how it operates in respect of the cooperative approach and, where applicable, its activities.

62. In most cases involving insufficient detail or requirement-specific information, Parties provided additional information during the review that the Article 6 TERTs considered relevant. This indicates that Parties were generally able to provide the information sought, but had not included it in their reports, possibly because the expected level of specificity was not yet sufficiently clear.

### **3. Reporting arrangements under development**

63. Related to the recurring theme discussed in subsection 2 above, inconsistencies also arose where Parties reported that arrangements relevant to a reporting requirement were still under development but provided insufficient detail on their status. In such cases, Parties should clearly distinguish operational elements from interim measures and steps yet to be completed, and indicate the expected timing for finalization. This would help Article 6 TERTs determine whether the limited information reflects the stage of implementation, incomplete reporting or a substantive inconsistency with the guidance. This cross-cutting lesson also applies to the specific issues concerning authorization and tracking arrangements for ITMOs addressed in subsection 8 below.

### **4. Cross-Party consistency in reporting on cooperative approaches**

64. A further recurring theme was inconsistent information reported by different Parties participating in the same cooperative approach. In some cases, differences remained even after additional information had been provided during the review. The Article 6 TERTs commonly recommended that participating Parties align their future reporting.

65. Differences arose, for example, in expected mitigation, authorized entities, reporting on how the cooperative approach minimizes, and where possible, avoids negative environmental, economic and social impacts, whether a cooperative approach contributed resources for adaptation, and whether and how ITMOs would be cancelled to deliver overall mitigation in global emissions. The recurrence of these cross-Party inconsistencies suggests differences in participating Parties' understanding, expectations or knowledge of the cooperative approach and indicates a need for closer coordination in its development and reporting. Coordination could help ensure consistent reporting on aspects of information that should be agreed by cooperating Parties, while allowing each Party to explain its national circumstances and different responsibilities in relation to the requirement.

66. Relatedly, the differences between how cross-Party inconsistencies were classified provide a lesson for future review cycles and training of Article 6 TERTs on the need for a consistent approach to the classification and follow-up of cross-Party inconsistencies. This classification may supplement the underlying cause of an inconsistency or constitute the sole cause where participating Parties report differing information under the same requirement. Further alignment among Article 6 TERTs is needed, although there are difficulties in assessing the resolution of these inconsistencies as compared to others because participating Parties may report and be reviewed at different times.

### **5. Accessibility of referenced information**

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

68. Parties should ensure all information necessary for the review is accessible to Article 6 TERTs at the time of submission. Where links are used, Parties should ensure that they are stable and accessible without restriction. Additionally, Parties could avoid these types of inconsistencies by including sufficient information in the report itself to enable assessment of the requirement.

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## **6. Reporting of supplementary elements**

69. A further theme concerned the reporting of supplementary elements, in particular relating to elements relevant for demonstrating environmental integrity under paragraph 18(h) of the annex to decision 2/CMA.3. Parties frequently reported these elements as not applicable or did not address particular elements, even where initial reports were submitted after the adoption of the supplementary elements in annex I to decision 4/CMA.6. These included, for example, supplementary elements on uncertainty and leakage, and the assessment of non-permanence risks. In several cases, it was unclear why the element was considered not applicable for the demonstration of environmental integrity.

70. Parties may therefore need further guidance in determining when these elements apply and what information should be reported, including where a Party considers that the element is not applicable.

## **7. Diversity in cooperative approaches**

71. The considerable variation in the type, scope, scale and governance arrangements of cooperative approaches presents challenges to ensuring consistency across reviews. Cooperative approaches may range from a single project involving one type of mitigation activity and a specific methodology to arrangements covering numerous projects and activity types, using different methodologies and supported by complex, layered governance arrangements, procedures and structures.

72. For more complex cooperative approaches, a detailed review of all relevant information, including the methodological documentation, procedures and tools established and implemented for each mitigation activity, may not be feasible within the review timeline established by decisions 2/CMA.3 and 6/CMA.4. This may limit the depth of the review compared with that of less complex approaches and increase the risk of inconsistent assessments and review outcomes. Review procedures may therefore need to be tailored to the characteristics of the cooperative approach, including, as appropriate, through risk-based sampling combined with an in-depth review of the overarching governance arrangements, procedures and structures. As noted by the Article 6 lead reviewers, these challenges are likely to persist in the absence of a definition of a cooperative approach agreed by the CMA.

## **8. Authorization and tracking arrangements for ITMOs (para. 18(a), paras. 4(c)–(d))**

73. The reviews highlighted arrangements in place for authorizing the use of ITMOs and tracking ITMOs as major areas of recurring inconsistencies, many of which were significant. For authorization, Parties frequently did not provide complete information on the authorization arrangements, including in relation to the components for authorization, namely uses of ITMOs, cooperative approaches and entities, as well as information on the roles and decision-making procedures of the responsible authorities. For tracking, reports often did not demonstrate how registry arrangements would record the required information, support interoperability and meet the relevant tracking requirements established by annex I of decision 6/CMA.4. Given the central role of these two participation requirements for the accounting of ITMOs, Parties should provide sufficiently detailed information on the applicable institutional, procedural and technical arrangements they already have in place. Where those arrangements are not yet fully operational, their status should be reported in accordance with the lesson discussed in subsection 3 above.

## **9. Contribution to NDC implementation, long-term low-emission development strategies and the long-term goals of the Paris Agreement (para. 18(a), para. 4(f))**

74. Reporting on how participation contributes to NDC implementation, a long-term low-emission development strategy, where submitted, and the long-term goals of the Paris Agreement was another major area of recurring inconsistencies. Parties often provided only high-level statements without explaining the specific contribution of the cooperative approach to the relevant NDC target, sector or category, or without identifying the legal, policy or institutional framework underpinning that contribution. In some cases, the information also differed from the information reported in the Party's NDC or other submissions. Additionally, in some instances Parties provided information on the

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contribution of the cooperative approach to their NDC implementation but did not specifically address their long-term low-emission development strategies, where applicable, or the long-term goals of the Paris Agreement. The findings indicate a need for more specific and consistent reporting and a clearer common understanding of the information expected under this requirement, as also recognized by the Article 6 lead reviewers.

**10. Methods for applying corresponding adjustments (para. 18(c))**

75. The findings on methods for applying corresponding adjustments indicate that some Parties had not clearly identified the method they would apply or had not demonstrated that it would be applied consistently throughout the NDC implementation period. In some cases, the information reported referred to the crediting period of the cooperative approach rather than the NDC implementation period, or did not adequately describe a multi-year trajectory, trajectories or budget. These findings point to a need for clearer understanding and complete reporting of the applicable methods for applying corresponding adjustments and their relationship to the NDC type and implementation periods, in order to ensure robust accounting and the avoidance of double counting.

**11. Copy of authorizations (para. 18(g))**

76. Copies of authorizations were another area where many recurring inconsistencies were identified, principally because the reports did not cover all authorization elements, differed from other reported information, or were inaccessible. Omitted authorization elements often included the specification of first transfer and the description of the process for managing changes to the authorization in a way that avoids double counting. Given the fundamental role of authorizations as the basis for accounting for ITMOs, complete, consistent and accessible authorizations are essential. These findings suggest Parties may benefit from undertaking internal consistency checks, ensuring that all necessary elements are included in the report itself before submission, and verifying that links to referenced websites or webpages work.

**12. Environmental integrity (para. 18(h)(i)–(iii))**

77. Environmental integrity requirements were among the broadest and most technically complex areas reviewed. These requirements had particularly high rates of recurring inconsistencies, most of which were determined to be significant, reflecting their technical complexity, compounded by the interlinkages with other reporting requirements. Thus, these requirements were difficult for Parties to report on and for the Article 6 TERTs to review consistently.

78. The nature of the inconsistencies differed across the requirements in paragraph 18(h). For paragraph 18(h)(i), Parties did not adequately explain how the cooperative approach ensures that there is no net increase in global emissions, including by not linking relevant information reported under other related requirements that can contribute to demonstrating adherence to this objective (for example, Parties did not explain the role of high-quality mitigation outcomes based on robust additionality tests and conservative reference levels, or baselines set conservatively and below ‘business as usual’ emission projections, as reported under paragraph 18(h)(ii), in avoiding a net increase in global emissions within and between NDC implementation periods). This requirement necessitated a tailored review approach by the Article 6 TERTs because its assessment also depended on information reported under several related reporting requirements, while remaining a standalone requirement. Article 6 TERTs therefore considered whether the Party had explained how relevant approaches and measures reported under other requirements, taken together, ensured that there was no net increase in global emissions, without automatically duplicating findings made under other requirements.

79. For paragraph 18(h)(ii), the main challenges concerned reporting of information for demonstrating additionality and explaining how governance arrangements and methodologies for setting baselines conservatively and below “business as usual” emissions projections (including taking into account all existing policies and addressing uncertainties in quantification and potential leakage) ensured environmental integrity. The wide array of elements within this requirement meant Parties often lacked detailed information pertaining

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to one or more aspects, or reported information across aspects at a higher level than the specificity and detail sought by the Article 6 TERTs to demonstrate consistency with the requirement.

80. For paragraph 18(h)(iii), Parties often did not clearly demonstrate how non-permanence risks had been assessed, and if determined relevant, how the identified risks and reversals would be monitored and addressed. Where information was provided, this often lacked implementation-level detail.

81. These findings, also reflected in the conclusions of the Article 6 lead reviewers, indicate a need for clearer, requirement-specific guidance on the information and level of detail expected, as well as on how it should be reviewed by Article 6 TERTs.

**13. Negative environmental, economic and social impacts, the eleventh preambular paragraph and sustainable development objectives (para. 18(i)(i)–(iii))**

82. High rates of inconsistency arose across the three requirements concerning how each cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts; reflect the eleventh preambular paragraph of the Paris Agreement; and be consistent with the Party's sustainable development objectives. A common issue was the lack of a clear link between overarching legal or policy frameworks and their application at the cooperative-approach and activity levels.

83. For environmental, economic and social impacts, Parties frequently cited general legal, policy or safeguards frameworks without explaining their application to the cooperative approach and its activities. Conversely, some described detailed activity-level processes without explaining how the applicable criteria, such as sustainable development criteria, related to the overarching national framework.

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

85. For consistency with the Party's sustainable development objectives, reports often cited the relevant frameworks without explaining their application and outcomes at the activity level, or described activity-level outcomes without linking them to those objectives and the relevant legal, regulatory or policy frameworks.

**14. Contributions to adaptation and delivery of overall mitigation in global emissions (para. 18(i)(v)–(vi))**

86. High rates of inconsistency were also identified in reporting on how the cooperative approach contributes resources for adaptation and how it will deliver overall mitigation in global emissions, if applicable. Parties frequently described local adaptation benefits from the cooperative approach instead of explaining whether the cooperative approach will contribute resources for adaptation, including towards the Adaptation Fund, and how.

87. Regarding the delivery of overall mitigation in global emissions, Parties described general contributions or intentions without explaining their relationship to the cooperative approach. Where Parties reported on the mechanism for delivery, they often lacked detail on how it would operate (i.e., the applicable levy, recipient, cancellation or reservation procedure and accounting treatment). The significant number of instances of differing information reported by Parties participating in the same cooperative approach in respect of these requirements was also notable. This further underscored the need for coordination on these matters.

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## VI. Capacity-building needs identified in the first two rounds of review

88. During the reviews, the Article 6 TERTs identified capacity-building needs, in consultation with the participating Parties,<sup>22</sup> in relation to reporting in accordance with the requirements set out in decision [2/CMA.3](#), annex, paragraph 18, and in cross-cutting areas. In total, 68 capacity-building needs were identified for 13 of the 15 participating Parties reviewed in the first two rounds of reviews,<sup>23</sup> 22 for four of the Parties participating in the first round and 46 for nine of the Parties participating in the second round.

89. Capacity-building needs were most frequently identified in relation to arrangements for authorizing and tracking ITMOs<sup>24</sup> and environmental integrity,<sup>25</sup> each for 10 or more participating Parties, namely:

- (a) Establishing clear and consistent procedures for authorizing ITMOs;
- (b) Developing and operationalizing national registries, including their connection to the international registry and data consistency with independent carbon registries, and understanding the relationship between the authorization of ITMOs and registry tracking systems;
- (c) Establishing and reporting on conservative reference levels and baselines ensuring they are robust and below business as usual;
- (d) Measures for addressing the risks of non-permanence and reversals;
- (e) Implementing MRV systems for mitigation activities and ensuring transparent governance arrangements for cooperative approaches.

90. Other, less frequently identified capacity-building needs included (for up to seven Parties):

- (a) Preventing double counting, including applying corresponding adjustments as per decision 2/CMA.3, annex, chapter III.B (Application of corresponding adjustments) and reporting of the relevant information,<sup>26</sup> including regarding selecting the appropriate method and correctly and consistently applying it throughout the NDC implementation period;
- (b) Developing quality assurance processes to ensure accurate, transparent and verifiable reporting;
- (c) Ensuring that a cooperative approach addressed the eleventh preambular paragraph of the Paris Agreement, sustainable development benefits, social and environmental safeguards, resources for adaptation and overall mitigation in global emissions.<sup>27</sup>

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

- (a) Understanding the reporting requirements under Article 6, paragraph 2, including the linkages with other reporting and review processes under the UNFCCC, with a view to streamlining reporting and ensuring consistency across reported information, including across participating Parties in a cooperative approach (for 10 participating Parties);
- (b) Overall implementation of Article 6, including awareness-raising and targeted training for key stakeholders (for eight participating Parties);
- (c) Technology development and transfer through cooperative approaches (for two participating Parties).

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<sup>22</sup> Pursuant to decision 6/CMA.4, annex II, para. 7.

<sup>23</sup> The Article 6 TERT did not identify any capacity-building needs in consultation with Switzerland and Japan during the Article 6 TER of their reports.

<sup>24</sup> Decision 2/CMA.3, annex, para. 18(a) in relation to para. 4(c-d).

<sup>25</sup> Decision 2/CMA.3, annex, para. 18(a) in relation to para. 18(h)(i-iii).

<sup>26</sup> Decision 2/CMA.3, annex, para. 18(c).

<sup>27</sup> Decision 2/CMA.3, annex, para. 18(i).

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92. In view of the finding in paragraphs 69–70 above, targeted capacity-building could help Parties assess the applicability of the supplementary elements and identify relevant information for inclusion in future reports.

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

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

94. During the reporting period, the organization and implementation of Article 6 TERs continued to evolve. Operational and technical challenges affecting the planning and conduct of reviews emerged and, if unresolved, could undermine the overall effectiveness of the Article 6 TER process. These challenges are also addressed in chapter III of the secretariat's annual report on the implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.<sup>28</sup>

95. Collective consideration of the review reports showed that, despite coordination efforts, Article 6 TERTs sometimes reached different conclusions on inconsistencies arising from similar information. For environmental integrity under paragraph 18(h) of the annex to decision 2/CMA.3, some teams sought detailed information on conservative baselines, including the development of business-as-usual projections and consideration of existing policies, uncertainties and leakage, while others accepted high-level explanations. Similarly, for overall mitigation in global emissions, some teams sought details on whether and how ITMOs would be cancelled, including how the quantity would be calculated and whether this would apply to the gross or net total, while others accepted general information on the cooperative approach's contribution.

96. Measures to improve consistency across reviews are under way and include establishing an interim database of areas for improvement; strengthening quality assurance; providing training for internal review officers; developing review practice guidance; and updating the Article 6.2 reference manual. Further measures may nevertheless be needed to support Article 6 TERTs in providing clearer rationales for identifying inconsistencies and formulating specific, actionable recommendations, as reflected in the conclusions of the first annual meeting of Article 6 lead reviewers.

97. A further lesson learned concerns the multidisciplinary nature of the Article 6, paragraph 2, guidance and reporting requirements. Certain areas, particularly registry systems and the assessment of methodologies, including whether baselines are established conservatively and below business-as-usual emission projections, require specialized technical expertise and are especially challenging to review. Further support is therefore needed to strengthen the capacity of technical experts to assess these complex areas consistently and effectively.

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<sup>28</sup> FCCC/PA/CMA/2026/INF.

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## Annex I

### **Recurring themes identifiable across review reports in respect of each reporting requirement**

1. Recurring inconsistencies were identified across the Article 6 technical expert review reports (TERRs) from the first and second centralized review cycles. Recurring inconsistencies identified in three or more initial reports or updated initial reports were treated as a theme.
2. The themes identified for each reporting requirement are presented in tables 1 and 2. Table 1 covers the general reporting requirements (decision 2/CMA.3, annex, paras. 18(a)–(f)), while table 2 covers the cooperative approach reporting requirements (decision 2/CMA.3, annex, paras. 18(g)–(i)). For the general reporting requirements, inconsistencies were identified in relation to the 16 reports reviewed, as the relevant information was reported only once in each report. For the cooperative approach reporting requirements, inconsistencies were identified in relation to the 46 instances of reported information concerning the 38 cooperative approaches reviewed. For eight cooperative approaches, information provided by two participating Parties was reviewed on the basis of their respective reports.
3. The supplementary elements of information pursuant to decision 4/CMA.6, annex I, are presented together with the relevant reporting requirements and are shown in italics. Where no theme was identified for a reporting requirement, this is indicated. Where relevant, further observations on the results of the Article 6 technical expert reviews (TERs) are also presented for each reporting requirement.
4. The annex also indicates the number of inconsistencies for which participating Parties provided additional information during the review that the Article 6 technical expert review teams (TERTs) considered relevant and recommended for inclusion in future reports. This provides an indication of the extent to which those inconsistencies may be fully or partially resolved in subsequent submissions if the relevant Parties include the recommended information. Considered together with the number of inconsistencies relative to the number of instances of reported information, this may provide Parties with insights into areas where targeted capacity-building or further clarification of the reporting requirements may be needed, as compared with areas where inconsistencies may be more readily resolved.

Table 1

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

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

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

| Requirement                                                                                                                                                                                                                                        | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| Information on whether the most recent national inventory report required in accordance with decision 18/CMA.1 has been provided (para. 18(a), para. 4(e))                                                                                         | <p>and the risk of incomplete or non-transparent reporting. Participating Parties should therefore carefully consider the information they report under this requirement;</p> <p>(c) The CMA has not provided guidance on interim tracking arrangements, suggesting that the inconsistencies would likely have remained even if participating Parties had elaborated on those arrangements. Inconsistencies relating to ongoing registry developments and the use of interim tracking arrangements are less likely to persist if participating Parties report the finalization and deployment of their registry systems and explain in future reports how their arrangements comply with the relevant requirements for tracking ITMOs.</p> <p><b>Identifiable themes</b></p> <p>The single theme across these inconsistencies was that the reporting Party had not submitted the most recent national inventory report.</p> <p><b>Further observations</b></p> <p>With the submission of national inventory reports required in accordance with decision 18/CMA.1 by the relevant participating Parties, these inconsistencies will be resolved, while the substantive review of the information will be undertaken under the enhanced transparency framework pursuant to Article 13 of the Paris Agreement.</p> | 7 of 16                                                                                       | 2 of 7                                                                                                                             |
| Information on how the Party ensures participation contributes to the implementation of its NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(a), para. 4(f)) | <p><b>Identifiable themes</b></p> <p>(a) The reported information was high-level or incomplete and lacked sufficient specificity to explain how participation in the cooperative approach contributes to the implementation of the Party's NDC, its LT-LEDS, where applicable, and the long-term goals of the Paris Agreement. This included insufficient information on the relevant mitigation target, sector or category and on the governing law, policy or framework underpinning that contribution;</p> <p>(b) The reported information differed from or was inconsistent with other information submitted by the Party, including its official NDC submission.</p> <p><b>Further observations</b></p> <p>(a) Some participating Parties provided additional information at the level of specificity sought by the Article 6 TERTs. Where reported information differed</p>                                                                                                                                                                                                                                                                                                                                                                                                                                | 15 of 16                                                                                      | 12 of 15                                                                                                                           |

| Requirement                                                                                                                                                                                    | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| Description of the Party's NDC, as referred to in decision 18/CMA.1, annex, paragraph 64, where a participating Party has not yet submitted a biennial transparency report (BTR) (para. 18(b)) | <p>from other information submitted to the UNFCCC, some participating Parties clarified that the discrepancy resulted from an error in their initial or updated initial report. This suggests that the issues giving rise to many of these inconsistencies may be resolved fully or partially if this information is included in future reports;</p> <p>(b) The diversity of the information reported and the varying levels of detail across participating Parties' reports suggest that there is not yet a sufficiently developed common understanding of the information expected under this requirement. This challenge was also identified in the conclusions of the annual meeting of Article 6 lead reviewers.</p> <p><b>Identifiable themes</b></p> <p>Participating Parties reported information under the seven sub-elements of this reporting requirement, and inconsistencies were identified at the sub-element level. However, the inconsistencies were considered collectively in identifying the theme relating to this reporting requirement bringing the total number of possible inconsistencies for all seven sub-elements to 112.</p> <p>The only identifiable theme was that the reported information differed from information on the same elements in the participating Parties' NDCs or BTRs.</p> <p><b>Further observations</b></p> <p>(a) This requirement is cross-cutting with the enhanced transparency framework and applies only where a participating Party has not yet submitted a BTR. However, the Article 6 TERTs also reviewed information reported under this requirement by participating Parties that had already submitted BTRs;</p> <p>(b) As the information describing the NDC under paragraph 64 of the annex to decision 18/CMA.1 is reported in the BTR and reviewed under Article 13, the Article 6 TERTs recommended that any future updates reported under Article 6, including under paragraph 21(b) of the annex to decision 2/CMA.3, be consistent with the NDC or latest BTR, as applicable, or that any differences be clearly explained. In the conclusions of their annual meeting, the Article 6 lead reviewers highlighted that Article 6 TERTs should avoid duplicating reviews conducted under Article 13 of the Paris Agreement;</p> | 23 of 112                                                                                     | 9 of 23                                                                                                                            |

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                  | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| ITMO metrics (para. 18(c))                                                                                                                                                                                                                                                                                                                                                                                   | <p>(c) The number of inconsistencies in this category could decline if participating Parties report this information only where they have not submitted a BTR and clearly explain any differences from their NDC. Parties that have submitted a BTR and wish to update relevant information through Article 6 reporting should clearly explain any differences from their BTR.</p> <p><b>Identifiable themes</b><br/>Noting the small number of inconsistencies, there were no identifiable themes.</p> <p><b>Further observations</b><br/>The two identified inconsistencies related to the metric itself and the global warming potential (GWP) values to be applied and may be resolved where the additional information is provided in future reports.</p>                                                                                                                                                                                                                                                                                                                                   | 2 of 16                                                                                       | 2 of 2                                                                                                                             |
| <p>Description of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))</p> <p><i>Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c) supplemented by decision 4/CMA.6, annex I)</i></p> | <p><b>Identifiable themes</b><br/>The single identifiable theme was that participating Parties described arrangements and administrative procedures for applying corresponding adjustments but did not specify the method they will apply in line with paragraph 7 of the annex to decision 2/CMA.3. Two of the three inconsistencies were determined to be significant.<sup>29</sup></p> <p><b>Further observations</b><br/>(a) No inconsistency was identified for the only Party that reported information on the supplementary element;<br/>(b) It is worth noting the root causes of the remaining five inconsistencies under this requirement, which is critical to the accounting of ITMOs. In two cases, the averaging method was based on the crediting period rather than the NDC implementation period, contrary to paragraph 7(a)(ii). In two further cases, the specified method did not cover all NDC targets or periods, or the Party indicated that it might change the method in future. In the remaining case, the basis or parameters underlying the method were unclear.</p> | 8 of 16                                                                                       | 5 of 8                                                                                                                             |

<sup>29</sup> A third inconsistency similar to the two significant inconsistencies was not determined to be significant because the review for the relevant participating Party took place before the CMA requested determination of the significant inconsistencies by the Article 6 TERTs.

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| <p>Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))</p> <p><i>Description of the methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied (para. 18(c) supplemented by decision 4/CMA.6, annex I)</i></p> | <p><b>Identifiable themes</b></p> <p>Noting the small number of inconsistencies, no theme was identified.</p> <p><b>Further observations</b></p> <p>(a) No inconsistency was identified for the only Party that reported on the supplementary element of information;</p> <p>(b) Although no themes were identified, two of the three inconsistencies concerned Parties reporting the requirement as not applicable despite having selected a method involving a multi-year emissions trajectory, trajectories or budget. This suggests that the applicability of the requirement may not be clearly understood.</p>                                                                                                                                                        | 3 of 16                                                                                       | 3 of 3                                                                                                                             |
| <p>Quantification of the Party's mitigation information in its NDC in tonnes of carbon dioxide equivalent (t CO<sub>2</sub> eq), including the sectors, sources, greenhouse gases (GHGs) and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or, where this is not possible, the methodology for the quantification of the NDC in t CO<sub>2</sub> eq (para. 18(d))</p>                                                                                            | <p><b>Identifiable themes</b></p> <p>As discussed for the requirement under paragraph 18(b), the single identifiable theme across these inconsistencies was that the reported information differed from or was inconsistent with other information submitted by the Party, for example in its NDC or BTR. In some cases, the sectors reported as covered by the Party's NDC differed from those listed in its official NDC submission, particularly with regard to the inclusion of the land use, land-use change and forestry (LULUCF) or forestry and other land use (FOLU) sectors. In other cases, information on the 'business as usual' scenario and emissions projections differed from the values reported in the Party's official NDC submission or first BTR.</p> | 9 of 16                                                                                       | 8 of 9                                                                                                                             |
| <p>Quantification of the Party's NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable (para. 18(e))</p>                                                                                                                                                                                                                                                                                                                                                                                 | <p><b>Identifiable themes</b></p> <p>Parties did not report the use of non-GHG metrics and, therefore, no information was reported in relation to this requirement.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 0 of 16                                                                                       | NA                                                                                                                                 |

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

<sup>a</sup> Number of reports for which inconsistencies were identified, out of the total of 16 reports reviewed in the first two centralized review cycles.

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

Table 2

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

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

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

| Requirement                                                                                    | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
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| D. Expected mitigation for each year of the duration of the cooperative approach (para. 18(g)) | <p>(c) As with reporting requirements under paragraph 18(g)(A)-(B), the reported information differed from other information reported by the same participating Party, particularly regarding authorized mitigation activities. For example, the Party may have reported an end date for the cooperative approach that aligned with the NDC implementation period, while an authorized activity appeared to have an end date beyond that period. Conversely, in other cases, the reported start date of the cooperative approach was later than the start date of an authorized activity's crediting period.</p> <p><b>Identifiable themes</b></p> <p>(a) As with reporting requirements under paragraph 18(g)(A)-(C), the information reported by the participating Party differed from other information submitted by the same Party. For example, the Party reported a value for the expected cumulative mitigation over the duration of the cooperative approach that differed from the expected cumulative mitigation indicated in project descriptions contained in documents available on the referenced webpage, such as the project design documents of authorized activities;</p> <p>(b) The participating Party reported the cumulative expected mitigation over the duration of the cooperative approach but did not provide detailed information on how the expected mitigation for each year had been calculated or how it related to the activities under the cooperative approach;</p> <p>(c) As with reporting requirement under paragraph 18(g)(A), inconsistencies were identified where reviewed reports linked to cooperative approach websites or documents that were expected to contain information on the expected mitigation for each year of the duration of the cooperative approach, but the information could not be located, including because the relevant webpage did not appear to exist.</p> <p><b>Further observations</b></p> <p>Some participating Parties reported that annual estimated emission reductions were set out in project design documents available through linked websites. Although this did not result in inconsistencies in all cases, the information was not readily accessible and could require readers to compile it manually from the latest published documents.</p> | 10 of 46                                                                                      | 7 of 10                                                                                                                            |

| <i>Requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                 | <i>Identifiable themes and further observations</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <i>Number of inconsistencies out of the number of instances of reported information<sup>a</sup></i> | <i>Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting<sup>b</sup></i> |
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| E. Participating Parties involved in the cooperative approach (para. 18(g))                                                                                                                                                                                                                                                                                                                                                        | <b>Identifiable theme</b><br>As with reporting requirements under paragraph 18(g)(A)–(D), the reported information differed from other information submitted by the Party or available online. Most inconsistencies resulted from aggregated reporting on multiple cooperative approaches, rather than reporting specific to the cooperative approach concerned.<br><b>Further observations</b><br>Rwanda resolved two inconsistencies in its revised initial report.                                                                                                                                                                                                                                                                                                                                                                                                             | 28 of 46                                                                                            | 27 of 28                                                                                                                                 |
| F. Authorized entities (para. 18(g))<br><i>Description of any arrangements for authorizing using participating Parties and authorized entities, if applicable (para. 18(g) supplemented by decision 4/CMA.6, annex I)</i>                                                                                                                                                                                                          | <b>Identifiable themes</b><br>As with reporting requirements under paragraph 18(g) (A)–(D), the single identifiable theme was that information reported by the participating Party differed from information available on referenced websites. For example, the Party omitted some or all project proponents identified under other requirements or reported an entity for which no corresponding letter of authorization was available on the relevant website.<br><b>Further observations</b><br>(a) No inconsistency was identified for the only Party that reported information on the supplementary element;<br>(b) Additional information was provided for six of the seven inconsistencies. However, the Article 6 TERTs did not consider it relevant and recommended that participating Parties provide further information in accordance with the reporting requirement. | 7 of 46                                                                                             | 0 of 7                                                                                                                                   |
| Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))<br><i>Description of how the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)</i> | <b>Identifiable themes</b><br>(a) Participating Parties described methodologies, measurement, reporting and verification systems, safeguards or the application of corresponding adjustments without adequately explaining how these elements, taken together, ensure that there is no net increase in global emissions within and between NDC implementation periods. Relevant information gaps concerned how the methods and assumptions applied, approaches to additionality, conservative baselines, management of non-permanence risks, sharing of mitigation outcomes between participating Parties and robust accounting contributed to meeting the requirement.                                                                                                                                                                                                           | 46 of 46                                                                                            | 41 of 46                                                                                                                                 |

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
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| <p><i>Description of how the mitigation outcomes from the cooperative approach are shared between the participating Parties (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)</i></p> <p><i>Description of how it is ensured that decision-making processes in an underlying policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous Peoples and local communities (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)</i></p> <p><i>Description of how participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's NDC and long-term low-emission development strategy, if it has submitted one, and the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex I)</i></p> | <p>The inconsistencies suggest that participating Parties lacked a common understanding of the information required under paragraph 18(h)(i). The breadth and interlinkages of the requirement also created challenges for its consistent review by Article 6 TERTs.</p> <p><b>Further observations</b></p> <p>(a) For the only Party that reported three of the four supplementary elements, the information was reviewed and contributed to the identified inconsistency;</p> <p>(b) This reporting requirement is particularly challenging because it is closely interlinked with several other requirements. Demonstrating that a cooperative approach ensures no net increase in global emissions may depend, among other things, on information concerning its contribution to the implementation of participating Parties' NDCs and the long-term goals of the Paris Agreement, the quality of mitigation outcomes, the correct and consistent application of corresponding adjustments and other accounting rules, and the delivery of overall mitigation in global emissions, if applicable. The assessment of paragraph 18(h)(i) therefore cannot be undertaken in isolation and may depend materially on the completeness, transparency and consistency of information reported elsewhere. At the same time, paragraph 18(h)(i) is a standalone reporting requirement and should not be treated as a mechanical aggregation of linked requirements. An inconsistency under another requirement does not necessarily establish an inconsistency under paragraph 18(h)(i), as this could result in double counting of the same underlying issue. The central question is whether the reporting Party explained how the relevant approaches and measures, taken together, ensure that there is no net increase in global emissions within and between NDC implementation periods. The Article 6 TERTs therefore considered interdependencies with other requirements while assessing paragraph 18(h)(i) separately. For example, a failure to demonstrate additionality under paragraph 18(h)(ii) did not automatically render the reporting under paragraph 18(h)(i) inconsistent; rather, the Article 6 TERTs assessed whether the Party explained how its approach to additionality contributed to ensuring no net increase in global emissions;</p> |                                                                                               |                                                                                                                                    |

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
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| <p>Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))</p> <p><i>Description of how any baseline or reference levels have been established, including how the participating Party has taken into account its NDC and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)</i></p> | <p>(c) Through additional information, Parties clarified the application of corresponding adjustments and the management of accounting across NDC implementation periods and provided activity-level information relevant to demonstrating that there would be no net increase in global emissions. This included information on additionality tests, reference levels, crediting below ‘business as usual’, measures to prevent overlaps in activity boundaries and measures to minimize non-permanence risks, among others. Although the Article 6 TERTs considered this information relevant and recommended its inclusion in future reports, full resolution of the inconsistencies will also depend on further development of a common understanding of the different aspects of this reporting requirement;</p> <p>(d) Technical experts recognized that this reporting requirement and the relevant supplementary elements are broad and open-ended and that the expected information and level of detail are not always clear to Parties or Article 6 TERTs. It should be noted that the first annual meeting of Article 6 lead reviewers concluded that possible future CMA guidance could improve participating Parties’ reporting and support the work of Article 6 TERTs.</p> <p><b>Identifiable themes</b></p> <p>(a) Inconsistencies arose where participating Parties identified the laws, policies or methodologies governing the cooperative approach but did not explain how the methodologies take into account existing policies, address uncertainties in quantification and potential leakage, or establish conservative reference levels and baselines below ‘business as usual’ emission projections;</p> <p>(b) Inconsistencies also arose where participating Parties explained how the methodologies established conservative reference levels, for example by applying the 2006 IPCC Guidelines for National Greenhouse Gas Inventories together with a conservativeness factor, but did not describe the governance arrangements or explain how those arrangements ensured environmental integrity.</p> <p><b>Further observations</b></p> | 46 of 46                                                                                      | 37 of 46                                                                                                                           |

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
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| <p><i>Description of how baseline and reference levels are established to ensure they are conservative and below ‘business as usual’ emission projections, and information on what assumptions have been made (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)</i></p> <p><i>Description of the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)</i></p> <p><i>Description of how uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)</i></p> <p><i>Description of how the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex I)</i></p> | <p>(a) For the only Party that reported information on one of the five supplementary elements, that information was reviewed and contributed to the identified inconsistency;</p> <p>(b) This was one of three reporting requirements for which all reported information was found inconsistent with at least one element, reflecting the breadth and technical complexity of the information required;</p> <p>(c) In contrast to paragraph 18(h)(i), the challenges under this requirement related primarily to technical complexity, difficulties in locating relevant information in referenced materials and insufficient explanation of the underlying information, rather than a general lack of understanding of the information expected. However, the high number of inconsistencies suggests that they may persist in future Party submissions, particularly without enhanced reporting support and relevant capacity-building;</p> <p>(d) The Article 6 TERTs consistently expected reporting Parties to demonstrate the additionality of mitigation outcomes as an aspect of their quality, alongside information on conservative reference levels and baselines set conservatively and below ‘business as usual’ emission projections;</p> <p>(e) Article 6 lead reviewers also noted challenges in developing a common understanding of the level of detail expected in participating Parties’ reports, particularly for this and other broadly framed requirements. They recognized that possible future CMA guidance could improve Parties’ reporting and support the work of Article 6 TERTs.</p> | 39 of 46                                                                                      | 33 of 39                                                                                                                           |
| <p>Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))</p> <p><i>Description of how the risk of non-permanence is assessed under the cooperative approach and minimized across several NDC periods, including the frequency and timing of risk assessments, the methodological approaches used for</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <p><b>Identifiable themes</b></p> <p>(a) Participating Parties reported the requirement as not applicable, stating that emission reductions were expected to be permanent or that there was no risk of reversal, without transparently and completely explaining why non-permanence risk was not relevant. This arose particularly for cooperative approaches involving activities to reduce fuelwood and charcoal consumption, thereby enhancing or preserving non-renewable biomass stocks. In other cases, Parties stated that there was no non-permanence risk at the activity level without clarifying whether</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                               |                                                                                                                                    |

| Requirement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
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| <p><i>those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex I)</i></p> <p><i>Description of how reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex I)</i></p> | <p>activities presenting such risks were eligible within the scope of the cooperative approach;</p> <p>(b) Conversely, Participating Parties stated at a high level that measures, such as buffer credits, would be applied if non-permanence risks materialized, but did not explain the overall approach for addressing reversals or clarify whether the activities covered by the cooperative approach presented such risks;</p> <p>(c) Participating Parties described monitoring leakage and cancelling an equivalent number of credits to address it but treated leakage as a non-permanence risk. The Article 6 TERTs sought clarification because emissions from leakage are distinct from those resulting from a reversal;</p> <p>(d) Where participating Parties identified a system for managing non-permanence risks, they did not provide sufficient operational detail. For example, Parties described a buffer pool without clarifying its purpose or, where its purpose was stated, the rules and procedures for contributions; monitoring obligations, including after the crediting period; measures to ensure the pool's liquidity and robustness; and its application to all identified reversals. Where cancellation procedures applied only above a reported reversal threshold, the Article 6 TERTs also sought information on how reversals below that threshold would be addressed;</p> <p>(e) As with the issues identified for reporting requirements under paragraph 18(g) (A),(D) and (F), participating Parties referred to websites or webpages containing the rules and procedures governing buffer systems, but the Article 6 TERTs could not locate the referenced information.</p> <p><b>Further observations</b></p> <p>(a) For the only Party that reported information on one of the two supplementary elements, that information was reviewed and contributed to the identified inconsistency;</p> <p>(b) For example, in cases covered by identifiable theme (a) above, Parties provided additional information confirming and explaining why activities under the cooperative approach presented no non-permanence risk. Including such information in future reports may fully or partially resolve the inconsistencies. However, given their high number, inconsistencies may persist unless participating</p> |                                                                                               |                                                                                                                                    |

| <i>Requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                         | <i>Identifiable themes and further observations</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <i>Number of inconsistencies out of the number of instances of reported information<sup>a</sup></i> | <i>Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting<sup>b</sup></i> |
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| Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i))                                                                                                                                                                                                                                                                     | <p>Parties clearly demonstrate why this mandatory reporting requirement is not applicable to the cooperative approach concerned.</p> <p><b>Identifiable themes</b></p> <p>(a) Participating Parties stated at a high level that the cooperative approach was designed to avoid negative environmental, economic and social impacts, or cited applicable national regulations, sustainable development criteria or international safeguards, such as assessments based on the Cancun safeguards. However, they did not explain how these were applied at the activity level, including how impacts were assessed in activity design and how identified negative impacts were addressed;</p> <p>(b) Participating Parties stated at a high level that stakeholders had been consulted in developing activities under the cooperative approach, but did not sufficiently describe the engagement process, including consultations at the community, subnational and national levels and how stakeholder complaints were addressed, for example through applicable appeal and grievance processes;</p> <p>(c) As with reporting requirements under paragraph 18(g)(A),(D) and (F), and the reporting requirement under paragraph 18(h)(iii), inconsistencies arose where reports linked to relevant online information that was inaccessible because the referenced webpage did not appear to exist.</p> <p><b>Further observations</b></p> <p>This requirement had a comparatively high rate of cross-Party inconsistencies, including differences in information reported by Parties to the same cooperative approach. In such cases, the Article 6 TERTs recommended that the Parties report consistent information in future reports.</p> | 40 of 46                                                                                            | 38 of 40                                                                                                                                 |
| Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, | <p><b>Identifiable themes</b></p> <p>(a) The participating Party provided high-level statements on the institutional policies, plans and/or legal frameworks applicable to the cooperative approach and intended to reflect the eleventh preambular paragraph of the Paris Agreement, but did not explain how the relevant tools or framework mechanisms would be applied at the activity level to fulfil this requirement;</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | 32 of 46                                                                                            | 25 of 32                                                                                                                                 |

| Requirement                                                                                                                                                                                 | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii)) | <p>(b) The participating Party explained how national laws or regulations, assessment tools or other relevant policies applied to the cooperative approach, but did not address specific groups or elements referred to in the eleventh preambular paragraph of the Paris Agreement. For example, the Party explained how national measures on public health, gender equality and the empowerment of women applied to the activity, but the Article 6 TERTs also sought information on whether and how the cooperative approach addressed human rights and intergenerational equity, migrants, persons with disabilities and people in vulnerable situations;</p> <p>(c) As with the reporting requirements under paragraph 18(g)(A),(D) and F) and reporting requirements under paragraph 18(h)(iii) and paragraph 18(i)(i), inconsistencies arose where reviewed reports referenced or linked to websites or online documents as the source of information for this requirement, but the information was unavailable because the referenced webpage did not appear to exist.</p> <p><b>Further observations</b></p> <p>(a) Through additional information provided for the instances of the theme under (b) above, Parties clarified how each of the listed groups and sub-elements of the requirement are addressed by the cooperative approach through the application of sustainable development implementation plans, or that these elements are addressed through the application of domestic legal and regulatory requirements, suggesting that inconsistencies could have been avoided had such details been included in the reporting Parties' reports;</p> <p>(b) As with the reporting requirement under paragraph 18(i)(i), this requirement had a higher rate of cross-Party inconsistencies, including owing to differences in the information reported by Parties participating in the same cooperative approach. In such instances, Article 6 TERTs recommended that participating Parties report consistent information in their respective future reports.</p> | 35 of 46                                                                                      | 30 of 35                                                                                                                           |
| Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii))                         | <p><b>Identifiable themes</b></p> <p>(a) The participating Party reported an applicable national or international sustainable development framework (e.g. the United Nations Sustainable Development Goals) or high-level requirements for assessing consistency with</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                               |                                                                                                                                    |

| Requirement                                                                                                                                                                              | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
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| Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv))                       | <p>sustainable development objectives, but did not explain how the framework or assessment was applied at the activity level or what the assessment outcomes were;</p> <p>(b) Conversely, many reviewed reports described the cooperative approach's sustainable development outcomes but did not explain how they related to the Party's sustainable development objectives, with references to the relevant legal, regulatory or policy frameworks.</p> <p><i>This reporting requirement was not applicable at the time of the review as the CMA has not provided further guidance setting out any safeguards or limits.</i></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | NA                                                                                            | NA                                                                                                                                 |
| Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v)) | <p><b>Identifiable themes</b></p> <p>(a) The participating Party reported its contributions or its cooperation partners' contributions to adaptation (i.e., voluntary contributions to the Adaptation Fund) but did not explain the relationship between those contributions and the cooperative approach;</p> <p>(b) The participating Party provided high-level information on the cooperative approach's contribution to adaptation but little detail on its implementation. Where Parties stated that activities would support the host Party's adaptation to climate change, the Article 6 TERTs sought information on the specific adaptation benefits or how the activity would provide financial resources for adaptation. Where Parties described mechanisms for contributing resources, such as a share of proceeds, the Article 6 TERTs sought details on the relevant procedure, including the point of levy and intended recipient;</p> <p>(c) Some participating Parties reported on this requirement at the activity level, namely that there is no requirement for the activities under the cooperative approach to contribute resources for adaptation. However, the Article 6 TERTs sought confirmation whether a voluntary contribution of resources for adaptation was envisaged at the level of the cooperative approach.</p> <p><b>Further observations</b></p> <p>As with the reporting requirements under paragraphs 18(i)(i) and 18(i)(ii), in some instances, Article 6 TERTs acknowledged that the information reported on a cooperative approach differed from the information reported by the other participating Party, resulting in the Article 6 TERTs recommending that the</p> | 42 of 46                                                                                      | 34 of 42                                                                                                                           |

| Requirement                                                                                                                                                                                          | Identifiable themes and further observations                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Number of inconsistencies out of the number of instances of reported information <sup>a</sup> | Number of inconsistencies for which relevant additional information was recommended for inclusion in future reporting <sup>b</sup> |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi)) | <p>participating Parties report information consistently with their other participating Parties in the cooperative approach.</p> <p><b>Identifiable themes</b></p> <p>(a) The participating Party reported that the cooperative approach delivers overall mitigation in global emissions without detailing any specific approach or measure to deliver this (be it cancellation of ITMOs or otherwise);</p> <p>(b) Where participating Parties reported that the cooperative approach would deliver overall mitigation in global emissions via cancellation or reservation of mitigation outcomes, inconsistencies were identified where there was little further information on how the cancellation or reservation approach would be implemented in a way that contributes to overall mitigation in global emissions. In such instances, Article 6 TERTs sought confirmation if corresponding adjustments will apply in respect of mitigation outcomes to be used for overall mitigation in global emissions;</p> <p>(c) The participating Party reported that the cooperative approach does not require the cancellation of mitigation outcomes for delivering overall mitigation in global emissions without clarifying whether voluntary delivery of overall mitigation in global emissions under the cooperative approach was possible.</p> <p><b>Further observations</b></p> <p>As with the reporting requirements under paragraphs 18(i)(i), 18(i)(ii) and 18(i)(v), in some instances, the Article 6 TERTs noted that the information reported on a cooperative approach differed from the information reported by the other participating Party, resulting in the Article 6 TERTs recommending that the participating Parties report information consistently with their other participating Parties in the cooperative approach.</p> | 42 of 46                                                                                      | 36 of 42                                                                                                                           |

<sup>a</sup> Number of inconsistencies related to the 46 instances of reported information on 38 cooperative approaches in the first two centralized review cycles. One reporting requirement is not applicable and is marked accordingly as “NA”.

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

## Annex II

### Significant inconsistencies identified in the second review cycle

Table 1

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

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 2          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 3: results of the review of the information on cooperative approach CA0009 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 3          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 3: results of the review of the information on cooperative approach CA0009 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 4          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 3: results of the review of the information on cooperative approach CA0009 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 5          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 3: results of the review of the information on cooperative approach CA0009 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))                                                                                                                                                              |
| 6          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 4: results of the review of the information on cooperative approach CA0010 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 7          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 4: results of the review of the information on cooperative approach CA0010 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 4: results of the review of the information on cooperative approach CA0010 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 9          | Cambodia     | <a href="#">FCCC/A6/IRTERR.1/2025/KHM</a>       | Table 4: results of the review of the information on cooperative approach CA0010 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))                                                                                                                                                              |
| 10         | Japan        | <a href="#">FCCC/A6/IRTERR.1/2025/JPN</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 11         | Japan        | <a href="#">FCCC/A6/IRTERR.1/2025/JPN</a>       | Table 3: results of the review of the information on cooperative approach CA0007 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 12         | Japan        | <a href="#">FCCC/A6/IRTERR.1/2025/JPN</a>       | Table 3: results of the review of the information on cooperative approach CA0007 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 13         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 14         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 3: results of the review of the information on cooperative approach CA0008 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 15         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 3: results of the review of the information on cooperative approach CA0008 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative                                                                                                                                                                                                        |

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |              |                                                 |                                                                                  | way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))                                                                                                                                                                                                                                                |
| 16         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 4: results of the review of the information on cooperative approach CA0017 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 17         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 4: results of the review of the information on cooperative approach CA0017 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 18         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 5: results of the review of the information on cooperative approach CA0018 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 19         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 5: results of the review of the information on cooperative approach CA0018 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 20         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 6: results of the review of the information on cooperative approach CA0019 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 21         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 6: results of the review of the information on cooperative approach CA0019 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                 | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 22         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 7: results of the review of the information on cooperative approach CA0012  | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 23         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 7: results of the review of the information on cooperative approach CA0012  | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 24         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 8: results of the review of the information on cooperative approach CA0020  | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 25         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 8: results of the review of the information on cooperative approach CA0020  | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 26         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 9: results of the review of the information on cooperative approach CA0021  | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 27         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 9: results of the review of the information on cooperative approach CA0021  | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 28         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 10: results of the review of the information on cooperative approach CA0022 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 29         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 10: results of the review of the information on cooperative approach CA0022 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through                                                                                                                                                                                                                                                                          |

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                 | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |              |                                                 |                                                                                   | conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))                                                                                                                                                                              |
| 30         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 11: results of the review of the information on cooperative approach CA0023 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 31         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 11: results of the review of the information on cooperative approach CA0023 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 32         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 12: results of the review of the information on cooperative approach CA0014 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 33         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 12: results of the review of the information on cooperative approach CA0014 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 34         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 13: results of the review of the information on cooperative approach CA0024 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 35         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 13: results of the review of the information on cooperative approach CA0024 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                 | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 36         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 14: results of the review of the information on cooperative approach CA0025 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 37         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 14: results of the review of the information on cooperative approach CA0025 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 38         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 15: results of the review of the information on cooperative approach CA0026 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 39         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 15: results of the review of the information on cooperative approach CA0026 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 40         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 16: results of the review of the information on cooperative approach CA0027 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 41         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 16: results of the review of the information on cooperative approach CA0027 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 42         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 17: results of the review of the information on cooperative approach CA0028 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 43         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 17: results of the review of the information on cooperative approach CA0028 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through                                                                                                                                                                                                                                                                          |

| <i>No.</i> | <i>Party</i> | <i>Article 6 technical expert review report</i> | <i>Table in the review report</i>                                                 | <i>Reporting requirement</i>                                                                                                                                                                                                                                                                                                                                                                                                                          |
|------------|--------------|-------------------------------------------------|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|            |              |                                                 |                                                                                   | conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))                                                                                                                                                                              |
| 44         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 18: results of the review of the information on cooperative approach CA0015 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 45         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 18: results of the review of the information on cooperative approach CA0015 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 46         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 19: results of the review of the information on cooperative approach CA0029 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 47         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 19: results of the review of the information on cooperative approach CA0029 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 48         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 20: results of the review of the information on cooperative approach CA0030 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 49         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 20: results of the review of the information on cooperative approach CA0030 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |

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| 50         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 21: results of the review of the information on cooperative approach CA0031 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 51         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 21: results of the review of the information on cooperative approach CA0031 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 52         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 22: results of the review of the information on cooperative approach CA0032 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 53         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 22: results of the review of the information on cooperative approach CA0032 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 54         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 23: results of the review of the information on cooperative approach CA0033 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 55         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 23: results of the review of the information on cooperative approach CA0033 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 56         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 24: results of the review of the information on cooperative approach CA0034 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 57         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 24: results of the review of the information on cooperative approach CA0034 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through                                                                                                                                                                                                                                                                          |

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|            |              |                                                 |                                                                                   | conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))                                                                                                                                                                              |
| 58         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 25: results of the review of the information on cooperative approach CA0035 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 59         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 25: results of the review of the information on cooperative approach CA0035 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 60         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 26: results of the review of the information on cooperative approach CA0036 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 61         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 26: results of the review of the information on cooperative approach CA0036 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 62         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 27: results of the review of the information on cooperative approach CA0037 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 63         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 27: results of the review of the information on cooperative approach CA0037 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |

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| 64         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 28: results of the review of the information on cooperative approach CA0038 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 65         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 28: results of the review of the information on cooperative approach CA0038 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 66         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 29: results of the review of the information on cooperative approach CA0039 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 67         | Japan        | <a href="#">FCCC/A6/IRTERR.2/2025/JPN</a>       | Table 29: results of the review of the information on cooperative approach CA0039 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 68         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 2: results of the review of the general information                         | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 69         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 2: results of the review of the general information                         | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 70         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 2: results of the review of the general information                         | Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))                                                                                                                                                                                                                                                                                                                           |
| 71         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 3: results of the review of the information on cooperative approach CA0013  | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 72         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 3: results of the review of the information on cooperative approach CA0013  | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |

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| 73         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 3: results of the review of the information on cooperative approach CA0013 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 74         | Malawi       | <a href="#">FCCC/A6/IRTERR.1/2025/MWI</a>       | Table 3: results of the review of the information on cooperative approach CA0013 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))                                                                                                                                                              |
| 75         | Maldives     | <a href="#">FCCC/A6/IRTERR.1/2025/MDV</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 76         | Maldives     | <a href="#">FCCC/A6/IRTERR.1/2025/MDV</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 77         | Maldives     | <a href="#">FCCC/A6/IRTERR.1/2025/MDV</a>       | Table 3: results of the review of the information on cooperative approach CA0012 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 78         | Maldives     | <a href="#">FCCC/A6/IRTERR.1/2025/MDV</a>       | Table 3: results of the review of the information on cooperative approach CA0012 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 79         | Mongolia     | <a href="#">FCCC/A6/IRTERR.1/2025/MNG</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 80         | Mongolia     | <a href="#">FCCC/A6/IRTERR.1/2025/MNG</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |

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| 81         | Mongolia     | <a href="#">FCCC/A6/IRTERR.1/2025/MNG</a>       | Table 3: results of the review of the information on cooperative approach CA0008 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 82         | Mongolia     | <a href="#">FCCC/A6/IRTERR.1/2025/MNG</a>       | Table 3: results of the review of the information on cooperative approach CA0008 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 83         | Mongolia     | <a href="#">FCCC/A6/IRTERR.1/2025/MNG</a>       | Table 3: results of the review of the information on cooperative approach CA0008 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 84         | Palau        | <a href="#">FCCC/A6/IRTERR.1/2025/PLW</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 85         | Palau        | <a href="#">FCCC/A6/IRTERR.1/2025/PLW</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 86         | Palau        | <a href="#">FCCC/A6/IRTERR.1/2025/PLW</a>       | Table 3: results of the review of the information on cooperative approach CA0014 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 87         | Palau        | <a href="#">FCCC/A6/IRTERR.1/2025/PLW</a>       | Table 3: results of the review of the information on cooperative approach CA0014 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 88         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 89         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |

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| 90         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 2: results of the review of the general information                        | Method for applying corresponding adjustments as per chapter III.B (Application of corresponding adjustments) (para. 18(c))                                                                                                                                                                                                                                                                                                                           |
| 91         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 2: results of the review of the general information                        | Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))                                                                                                                                                                                                                                                                           |
| 92         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 3: results of the review of the information on cooperative approach CA0040 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 93         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 3: results of the review of the information on cooperative approach CA0040 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 94         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 3: results of the review of the information on cooperative approach CA0040 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 95         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 3: results of the review of the information on cooperative approach CA0040 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))                                                                                                                                                              |
| 96         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 4: results of the review of the information on cooperative approach CA0041 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 97         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 4: results of the review of the information on cooperative approach CA0041 | Description of the cooperative approach (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                                 |
| 98         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 4: results of the review of the information on cooperative approach CA0041 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 99         | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 4: results of the review of the information on cooperative approach CA0041 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and                                                                                     |

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|            |              |                                                 |                                                                                  | addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii))                                                                                                                                                                                                                                                                                                                                                                   |
| 100        | Rwanda       | <a href="#">FCCC/A6/IRTERR.1/2025/RWA</a>       | Table 4: results of the review of the information on cooperative approach CA0041 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))                                                                                                                                                              |
| 101        | Sri Lanka    | <a href="#">FCCC/A6/IRTERR.1/2025/LKA</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 102        | Sri Lanka    | <a href="#">FCCC/A6/IRTERR.1/2025/LKA</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 103        | Sri Lanka    | <a href="#">FCCC/A6/IRTERR.1/2025/LKA</a>       | Table 3: results of the review of the information on cooperative approach CA0032 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 104        | Sri Lanka    | <a href="#">FCCC/A6/IRTERR.1/2025/LKA</a>       | Table 3: results of the review of the information on cooperative approach CA0032 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 105        | Sri Lanka    | <a href="#">FCCC/A6/IRTERR.1/2025/LKA</a>       | Table 3: results of the review of the information on cooperative approach CA0032 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 106        | Tunisia      | <a href="#">FCCC/A6/IRTERR.1/2025/TUN</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3 (para. 18(a), para. 4(c))                                                                                                                                                                                                                                                           |
| 107        | Tunisia      | <a href="#">FCCC/A6/IRTERR.1/2025/TUN</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 108        | Tunisia      | <a href="#">FCCC/A6/IRTERR.1/2025/TUN</a>       | Table 2: results of the review of the general information                        | Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c) supplemented by decision 4/CMA.6, annex 1)                                                                                                                                                                                                                                                                         |

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| 109        | Tunisia      | <a href="#">FCCC/A6/IRTERR.1/2025/TUN</a>       | Table 3: results of the review of the information on cooperative approach CA0015 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 110        | Tunisia      | <a href="#">FCCC/A6/IRTERR.1/2025/TUN</a>       | Table 3: results of the review of the information on cooperative approach CA0015 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 111        | Zimbabwe     | <a href="#">FCCC/A6/IRTERR.1/2025/ZWE</a>       | Table 2: results of the review of the general information                        | Information on how the Party ensures it has arrangements in place that are consistent with the Article 6, paragraph 2, guidance and relevant decisions of the CMA for tracking ITMOs (para. 18(a), para. 4(d))                                                                                                                                                                                                                                        |
| 112        | Zimbabwe     | <a href="#">FCCC/A6/IRTERR.1/2025/ZWE</a>       | Table 3: results of the review of the information on cooperative approach CA0011 | Copy of the authorization by the participating Party (para. 18(g))                                                                                                                                                                                                                                                                                                                                                                                    |
| 113        | Zimbabwe     | <a href="#">FCCC/A6/IRTERR.1/2025/ZWE</a>       | Table 3: results of the review of the information on cooperative approach CA0011 | Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h)(i))                                                                                                                                                                                                                                                                                  |
| 114        | Zimbabwe     | <a href="#">FCCC/A6/IRTERR.1/2025/ZWE</a>       | Table 3: results of the review of the information on cooperative approach CA0011 | Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below ‘business as usual’ emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18(h)(ii)) |
| 115        | Zimbabwe     | <a href="#">FCCC/A6/IRTERR.1/2025/ZWE</a>       | Table 3: results of the review of the information on cooperative approach CA0011 | Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii))                                                                                                                                                              |