

SUBMISSION BY FRANCE AND THE EUROPEAN COMMISSION ON BEHALF OF THE EUROPEAN UNION AND ITS MEMBER STATES

Subject : Submission on tables and outlines for the reporting as per the Article 6.2 guidance

Paris, 12 May 2022

INTRODUCTION

The EU and its member states welcome the opportunity to submit their views on the tables and outlines for the reporting as agreed per the Article 6.2 guidance (decision 2/CMA.3) at COP26.

The EU notes that the development of these tables and outlines has a direct relation to decision 5/CMA.3 that provides guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement. This decision already includes:

- A common tabular format for the structured summary (in Annex II of decision 5/CMA.3) with information to track progress, to be used to report information requested by paragraph 23 of the Annex of the Article 6.2 guidance.
- A Table in the Appendix to Annex II of decision 5/CMA.3 that can also be used to describe the Party's NDC as part of the initial report;

Regarding the formats that should be used for the reporting, the EU proposes the following:

- For the initial report: an outline divided into four sections (of which sections 1, 2 and 3 should be provided only once for each NDC implementation period, while section 4 should be provided for each new cooperative approach):
 - o Section 1: Participation responsibilities: narrative format ;
 - o Section 2: Description of the Party's NDC: use table from Appendix to Annex II of decision 5/CMA.3;
 - o Section 3: ITMO metrics, methods for corresponding adjustments and quantification of NDC: narrative format;
 - o Section 4: Information regarding each cooperative approach: narrative format.
- For the annual information: common tabular electronic formats (CTF), including:
 - o One CTF with aggregated information per Party;
 - o Additional CTF with breakdown of information per Party for each cooperative approach in which it participates.
- For the regular information: an outline divided into three sections:
 - o Information in relation to participation in cooperative approaches: narrative format;
 - o Information on each cooperative approach in which a Party participates: narrative format;
 - o Annual quantified information (reported biennially): common tabular format based on the structured summary (Annex II of decision 5/CMA.3)

Regarding the process, the EU proposes the following:

- 1) Once a Party decides to authorize a cooperative approach, it prepares its initial report, that is then posted in the CARP, where the information extracted by the Secretariat should be swiftly available as requested by paragraph 36 of the Annex of the Article 6.2 guidance);
- 2) The initial report is then reviewed by the Article 6 technical expert review team (A6TERT) within a given time period;
- 3) The Party submits the quantified annual information, no later than 15 April of the following year, for recording in the Article 6 database;
- 4) The secretariat should check the consistency of this information within a given time period;
- 5) If Parties are notified of any inconsistencies, those should be addressed within a given time period ;
- 6) Information regarding the consistency checks and the reviews should be clearly published in the CARP;
- 7) The Party provides the regular information no later than 31 December of the relevant year as an annex to its BTR;
- 8) For each new cooperative approach in which a Party decides to participate, a new additional section 4 of its initial report shall be submitted and published in the CARP, and all updates should also be submitted through the BTR.

This submission should be read in conjunction with our submission on infrastructure¹.

INITIAL REPORT

As agreed at COP26 by CMA3, each Party participating in a cooperative approach shall submit an initial report no later than authorization of ITMOs from a cooperative approach, or where practical, in conjunction with the next biennial transparency report (BTR) due. The EU believes that it is important that the outline for the initial report be finalized at CMA.4 to enable Parties to submit their initial report as soon as possible.

The EU is of the view that the outline for the initial report should be divided into four sections (with headings and subheadings), where only section IV should be submitted separately for each new cooperative approach in which a Party decides to participate:

- I) Participation responsibilities;
- II) Description of the NDC in line with paragraph 64 of the annex to 18/CMA.1 (if the BTR containing this information has not already been submitted);
- III) ITMO metrics, methods for corresponding adjustments and quantification of NDC;
- IV) Information regarding each cooperative approach (updated for each new cooperative approach).

Section I of the initial report: Participation responsibilities

As per paragraph 18(a) of the Article 6.2 guidance, each participating Party shall demonstrate that it fulfils the participation responsibilities that are referred to in chapter II of the 6.2 guidance (paragraphs 4 (a) – (f)). The EU proposes that an outline in narrative format is agreed for reporting of such information.

The outline below includes illustrative examples of the information Parties are expected to report:

¹ https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202205120909---FR-2022-05-12%20EU%20submission%20A6.2_Infrastructure.pdf

Participation responsibilities (para 4(a)–(f) of the Annex to the Article 6.2 guidance)

A. The Party is a Party to the Paris Agreement.

Illustrative text:

The Party has ratified the Paris Agreement on #date# and has not withdrawn from the Paris Agreement. Further information can be found at #weblink#.

B. The Party has prepared, communicated and is maintaining an NDC in accordance with Article 4, paragraph 2.

Illustrative text:

- *The Party provides an extract and a link to its most recent NDC in the UNFCCC NDC registry or attach the NDC to its report. The Party also declares that it continues implementing its NDC.*

C. The Party has arrangements in place for authorizing the use of ITMOs towards achievement of NDCs pursuant to Article 6, paragraph 3.

Illustrative text:

- *The Party describes which arrangements it has in place for authorization of ITMOs, including which authority has been charged to provide authorization and the process for providing such authorization.*

D. The Party has arrangements in place that are consistent with the Article 6.2 guidance and relevant decisions of the CMA, for tracking ITMOs.

Illustrative text:

- *The Party describes which arrangements it has in place, including which registry it has access to (which could be its own national registry, an account in the international registry as per para 30 of the Annex to the 6.2 guidance or an account in another registry).*

- *The Party also explains that its registry or the registry it has access to can record through unique identifiers (as applicable): authorization, first transfer, transfer, acquisition, use towards NDCs, authorization for use towards other international mitigation purposes, voluntary cancellation (including for overall mitigation in global emissions, if applicable).*

E. The Party has provided the most recent national inventory report required in accordance with decision 18/CMA.1.

Illustrative text:

- *The Party provides an extract and a link to its most recent national inventory report on the UNFCCC website or attach the NIR to its report.*

F. The Party's participation contributes to the implementation of its NDC and long-term low-emission development strategy (LT_LEDS), if it has submitted one, and the long-term goals of the Paris Agreement.

Illustrative text:

- *The Party provides an extract and a link to its LT-LEDS if it has submitted one.*

- *The Party describes how its participation in cooperative approaches contributes to the implementation of its NDC, its LT-LEDS (if it has submitted one), and the long term goals of the Paris Agreement. This information is provided for each cooperative approach in which it participates.*

- *Regarding the contribution of the cooperative approach to the NDC implementation, the Party describes the expected mitigation to be generated by each cooperative approach, and an explanation how the mitigation outcomes from the cooperative approaches are shared between the Parties involved.*

- Regarding the contribution of the cooperative approach to its LT-LEDS, the Party describes how the participation in the cooperative approaches ensures a reduction in covered emissions over time consistent with LT-LEDS of participating parties, where they have submitted one.
- Regarding the contribution of the cooperative approach to the long term goals of the Paris Agreement, the Party describes how the participation in the cooperative approaches ensures a reduction in covered emissions over time limiting global warming to 1.5 °C, including through a rapid, deep and sustained reductions in global greenhouse gas emissions, including reducing global carbon dioxide emissions by 45 per cent by 2030 relative to the 2010 level and to net zero around midcentury as well as deep reductions in other greenhouse gases.

Section II of the initial report: Description of the Party's NDC

As per paragraph 18 (b) of the Article 6.2 guidance, where a participating Party in a cooperative approach has not yet submitted a BTR, this Party shall provide the information referred to in paragraph 64 of the annex to decision 18/CMA.1 in its initial report. The EU proposes that Parties, in their initial report, can also use the same tabular format for reporting this information as agreed in Glasgow in the Appendix of Annex II to decision 5/CMA.3. The EU does not propose any additional electronic format to be developed for this.

The outline below includes the information Parties are expected to report:

Description of the Party's NDC as referred to in paragraph 64 of the annex to decision 18/CMA.1 where a participating Party has not yet submitted a biennial transparency report (para 18 (b)).

Illustrative table (taken from Appendix to decision 5/CMA.3). Note that the last two lines, on the intention to use cooperative approaches and any updates, are irrelevant given that a Party would submit an initial report when it intends to use cooperative approaches and other elements of the outline cover this information.

Description of a Party's nationally determined contribution under Article 4 of the Paris Agreement, including updates^a

<i>Description</i>
Target(s) and description, including target type(s), as applicable ^{b c}
Target year(s) or period(s), and whether they are single-year or multi-year target(s), as applicable
Reference point(s), level(s), baseline(s), base year(s) or starting point(s), and their respective value(s), as applicable
Time frame(s) and/or periods for implementation, as applicable
Scope and coverage, including, as relevant, sectors, categories, activities, sources and sinks, pools and gases, as applicable
Intention to use cooperative approaches that involve the use of ITMOs under Article 6 towards NDCs under Article 4 of the Paris Agreement, as applicable
Any updates or clarifications of previously reported information, as applicable ^d

^a Each Party shall provide a description of its NDC under Article 4, against which progress will be tracked. The information provided shall include required information, as applicable, including any updates to information previously provided (para. 64 of the MPGs).

^b For example: economy-wide absolute emission reduction, emission intensity reduction, emission reduction below a projected baseline, mitigation co-benefits of adaptation actions or economic diversification plans, policies and measures, and other (para. 64(a) of the MPGs).

^c Parties with both unconditional and conditional targets in their NDC may add a row to the table to describe conditional targets.

^d For example: recalculation of previously reported inventory data, or greater detail on methodologies or use of cooperative approaches (para. 64(g) of the MPGs).

Section III of the initial report: ITMO metrics, methods for corresponding adjustments and quantification of NDC

As per paragraphs 18 (c) – (f) of the Article 6.2 guidance, a Party shall provide information in the initial report on ITMO metrics, methods for corresponding adjustments and quantification of the NDC (or the policies and measures in such an NDC, only for the first updated NDC). For the quantification of the NDC, the EU proposes tables to ensure a consistent approach for reporting of information across Parties, taking into account the information in the NDC. In the proposed format below an outline of what these tables could look like is included.

ITMO metrics, methods for corresponding adjustments and quantification of the NDC (paras 18 (c) – (f)).

A. Communicate the ITMO metric used for each cooperative approach

Illustrative text:

- *The Party provides information on ITMO metric for each cooperative approach (GHG or non-GHG, and if non-GHG: which non-GHG metric).*
- *The Party provides information on how consistency of the ITMO metric with its NDC is ensured for each cooperative approach, such as consistency in the global warming potential values used to account for the NDC, through the application of corresponding adjustments, and the global warming potential values used to quantify ITMOs*

B. Communicate the method for applying corresponding adjustments as per chapter III.B of the Article 6.2 guidance for multi- or single-year NDCs that will be applied consistently throughout the period of NDC implementation, and, where the method is a multi-year emissions trajectory, trajectories, or budget, provide a description.

Illustrative text:

- *The Party provides a description of the method for applying corresponding adjustments, that will be used consistently throughout the NDC period, in a manner that ensures the avoidance of double counting. This should include:*
 - o *Whether the Party has a multi-year or single-year NDC;*
 - o *If the Party has a single-year NDC whether the method to account for the single-year NDC is a multi-year emission trajectory, multi-year trajectories, a multi-year budget, or averaging;*
 - o *A specification to which relevant indicators corresponding adjustments will be applied,*
 - o *The methods used to determine the relevant indicators,*
 - o *Where applicable, the methods used to establish the indicative trajectory, trajectories or budgets, and the resulting trajectory, trajectories or budget for each relevant indicator*
 - o *Where applicable, the methods used for averaging;*

- *How the method for applying corresponding adjustments ensures that the cooperative approaches do not lead to a net increase in emissions across participating Parties within and between NDC implementation periods and that corresponding adjustments are representative and consistent with the participating Party's NDC implementation and achievement .*

C. Quantify the Party's mitigation information in its NDC in tCO₂eq, including the sectors, sources, GHGs and time periods covered by the NDC, the reference level of emissions and removals for the relevant year or period, and the target level for its NDC or where this is not possible, provide the methodology for the quantification of the NDC in tCO₂eq.

Proposed table, filled with an illustrative example:

<i>Sectors and sources covered by the NDC</i>	<i>Energy sector including all source categories according to the 2006 IPCC Guidelines</i>
<i>GHGs covered by the NDC</i>	<i>CO₂, CH₄ and N₂O</i>
<i>Time period covered by the NDC</i>	<i>2021-2030</i>
<i>Reference level of emissions and removals</i>	<i>GHG emission from the energy sector in 2005: 10 Mt CO₂eq</i>
<i>Target level for the NDC</i>	<i>8 Mt CO₂eq in 2030 (80% of the reference level)</i>

The Party either provides the information in the table above or, where this is not possible at the time of the initial report (e.g. in the case of emissions target per GDP where the absolute emissions level is determined ex-post), the methodology through which a Party will quantify its mitigation in tCO₂e as outlined above in the illustrative table, if it cannot provide quantified information at the time of the initial report.

The Party should describe how the mitigation information in its NDC has been used to quantify the NDC, such as the methods to quantify the impacts of targets and actions described in the NDC in an equivalent emissions level.

D. Quantify the NDC, or the portion in the relevant non-GHG indicator, in a non-GHG metric determined by each participating Party, if applicable.

The Party should complete the following table for each non-GHG indicator in the NDC, as applicable:

<i>Non-GHG indicator and metric</i>	<i>Net electricity production from renewable energy sources (GWh)</i>
<i>Target level for the indicator</i>	<i>Net electricity production from renewable energy sources in 2030: 500 GWh</i>

- E. In case of a first or first updated NDC consisting of policies and measures that are not quantified, quantify the 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 host Party pursuant to paragraph 10 of the Annex to the 6.2 guidance, and the time period covered by the NDC.

The Party should complete the following table, as applicable:

<i>Emission or sink categories affected by the implementation of the cooperative approach and its mitigation activities and by those policies and measures that include the implementation of the cooperative approach and its mitigation activities</i>	<i>Nitric acid production (IPCC category 2.B.2)</i>
<i>The level of anthropogenic emissions by sources and removals by sinks for those emission or sink categories identified above, resulting from the implementation of the relevant policies and measures</i>	<i>2 Mt CO₂eq in 2030</i>
<i>Time period covered by the NDC</i>	<i>2021-2030</i>

The Party should describe how it has identified the relevant emission or sink categories and how it has determined the levels of anthropogenic emissions by sources and removals by sinks resulting from the implementation of the relevant policies and measures.

Section IV of the initial report: Information regarding each cooperative approach

The following information shall be reported for each cooperative approach that a Party participates in. If the Party has already submitted its initial report and subsequently engages in further cooperative approach, it will not need to submit again Sections 1, 2 and 3 of its initial report, but only a new section 4. The updated initial report shall be submitted by the Party to the UNFCCC secretariat for inclusion of the information in the Article 6 database. In addition, the information shall be included in the next biennial transparency report due. The EU proposes that an outline is agreed for reporting of such information.

The outline below includes illustrative examples of the type of information Parties are expected to report:

Information provided for each cooperative approach (para 18 (g), (h), (i))

- A. A copy of the authorization by the participating Party.

Illustrative text: Party provides an extract and a copy of the authorization(s) as an attachment to the initial report or provide a link where this information can be found, specifying the authorization purpose and any further relevant information such as terms and conditions.

- B. A description of the approach, its duration, the expected mitigation for each year of its duration, and the participating Parties involved.

Illustrative text:

- *The Party provides a description of each cooperative approach including: which type of instrument it will use (baseline and crediting, cap and trade, or other instrument), the participating parties, the duration of the approach, the legislation and procedures in place, the methodologies and MRV used for each approach;*
- *The Party describes the expected mitigation for each year of the duration of the approach and how this mitigation contributes to its NDC implementation, to its LT-LEDS (if it has submitted one) and to the long term goals of the Paris Agreement.*

C. A description of how each cooperative approach will ensure environmental integrity, including through the following elements:

- a. by ensuring no net increase in global emissions within and between NDC implementation periods.

Illustrative text: The Party describes how each cooperative approach will not lead to a net increase in global emissions within and between its NDC implementation periods, including measures taken to ensure a reduction in actual emissions or, in any event, to avoid an increase in emissions over time.

- b. through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage).

Illustrative text:

- *The Party describes the governance for each cooperative approach and how the governance arrangements are robust and transparent.*
- *The Party describes how environmental integrity is ensured in generating ITMOs, including:*
- *What methodological approaches have been used for the quantification and allocation of the mitigation outcomes derived from a cooperative approach;*
- *How uncertainties in the quantification have been estimated and taken into account in a conservative manner;*
- *How any reference levels or baselines for allocation of ITMOs have been established, including how their conservativeness is ensured, taking into account uncertainty;- To what degree they are below "business as usual" emissions projections;- How existing targets, policies, laws and regulations have been incorporated in allocations, reference levels or baselines used in the cooperative approach;*
- *How allocations, reference levels or baseline applied by the cooperative approach is consistent with the NDC, the LT-LEDS and the long-term goals of the Paris Agreement;*
- *Potential leakage, how it has been minimized and how any remaining leakage has been calculated and deducted in the quantification of emission reductions or removals,*
- *How the mitigation activities implemented under the cooperative approach facilitate the achievement of the long-term goals of the Paris Agreement and avoid a lock in in emission levels, technologies or practices that are inconsistent with achieving these goals.*

- c. How the risk of non-permanence of mitigation is minimized 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.

Illustrative text:

- *The Party provides information on:*
 - o *The risk of non-permanence for the mitigation activities implemented under the cooperative approach;*
 - o *What measures the Party has taken to minimized the risk of non-permanence over several NDC periods;*

- *The approach taken to monitor and compensate for any reversals, including the duration of monitoring for reversals, the approaches and responsibilities for monitoring and compensating for reversals, including in cases where emission or removals categories are not covered by the NDC or where reversals occur in years other than the target years of the NDC;*
 - *How the approach to address reversals guarantees that reversals are addressed in full.*
- d. a description of any other information on how each cooperative approach ensures environmental integrity;

Illustrative text: On a voluntary basis, Party can provide any other relevant information on how the cooperation approach ensures environmental integrity, in addition to the previous points.

- D. How the cooperative approach will minimize and, where possible, avoid negative environmental, economic and social impacts.

Illustrative text:

- *The Party provides information on:*
 - *How cooperative approach contributes to addressing environmental, economic or social impacts of mitigation, including through deployment of cooperative approach related revenues to address these affects;*
 - *How potential negative environmental, economic and social impacts of mitigation activities implemented under each cooperative approach will be identified, avoided or minimized, and monitored and reported.*

- E. How the cooperative approach will reflect the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity.

Illustrative text:

- *The Party explains how the cooperative will reflect the eleventh preambular paragraph of the Paris Agreement and any policies in place (for example safeguards systems, due diligence and grievance mechanisms), including by providing extracts and links to national legislation.*

- F. How the cooperative approach will be consistent with sustainable development objectives of the Party, noting national prerogatives.

Illustrative text:

- *The Party describes (including by providing extracts and links to national legislation):*
 - *What its sustainable development objectives and priorities are;*
 - *How the Party will ensure that mitigation activities implemented under each cooperative approach are consistent with its sustainable development objectives;*
 - *How the Party ensures that mitigation activities implemented under each cooperative approach are consistent with its sustainable development objectives, and how this consistency is assessed;*
 - *How the Party monitors and reports on the sustainable development impacts of the mitigation activities implemented under each cooperative approach.*

- G. How each cooperative approach will apply any safeguards and limits set out in further guidance from the CMA.

Illustrative text:

- *The Party provides explanations on any safeguards and limits implemented, and how these safeguards and limits follow guidance from the CMA. This can include providing extracts of national legislation, and/or additional safeguards and limits, if any, in order:*
 - o *To ensure that the use of each cooperative approach does not lead to a net increase in emissions of participating Parties within and between NDC implementation periods;*
 - o *To ensure transparency, accuracy, consistency, completeness and comparability in tracking progress in implementation and achievement of its NDC.*

H. How the cooperative approach will contribute resources for adaptation (Chapter VI) if applicable.

Illustrative text:

- *The Party provides information on any contributions to adaptation resources through each cooperative approach or any agreements in place between participating Parties, including whether contributions will be made to the Adaptation Fund and whether the delivery of resources under Article 6.4 will be taken into account.*

I. How the cooperative approach will deliver overall mitigation in global emissions (Chapter VI), if applicable.

Illustrative text:

- *The Party provides information whether through each cooperative approach ITMOs will be cancelled to deliver overall mitigation in global emissions (OMGE) and whether the delivery of OMGE through the 6.4 mechanism will be taken into account.*

ANNUAL INFORMATION

At COP26, it was decided that Parties will submit annual information regarding ITMOs on an annual basis, in an agreed electronic format, and this information will be submitted for recording in the Article 6 database.

In the EU's view, Parties should report not only a single common tabular format (CTF), but also additional information in separate CTFs for each cooperative approach, including in respect of CORSIA, in which a Party participates.

Further work and discussion are needed to define precisely what information should be provided, but it should probably include, as applicable:

- A report in CTF of the *aggregated* information that covers all cooperative approaches in which a Party participates, and for which an illustrative example is provided below.
- More detailed *breakdown* information, provided in additional CTFs for each cooperative approach in which a Party participates. The use of registries should help Parties to compile such information. This information should include:
 - o Per year of the NDC period and for each cooperative approach (including through unique identifiers):
 - The other international mitigation purpose authorized;
 - The first transferring participating Party;
 - The using Party or authorized entity or entities;
 - The sector(s);
 - The activity type(s).
 - o For each ITMO (including through unique identifiers): the year in which the mitigation occurred (i.e. vintage date, relevant for the application of corresponding adjustments).

We will also need to address how to capture the use of mitigation outcomes towards other international mitigation purposes, such as CORSIA, by mandating party level reporting necessary to understand the adjustments needed where this is not otherwise reported. More broadly, given parties have considerable flexibility in defining the transactions that trigger adjustment some consideration will need to be given to how these triggers are reflected in the reporting requirements.

Indicative example: Common tabular format for the electronic reporting of *aggregated* annual information by a Party

	Year	Year	Year	Year	Year
Amount of ITMOs generated (by vintage year)					
Amount of ITMOs authorized for use towards achievement of another Party's NDCs					
Amount of ITMOs authorized for use towards other international mitigation purposes					
Amount of ITMOs first transferred to another Party					
Amount of ITMOs first transferred for use towards other international mitigation purposes					
Amount of ITMOs transferred					
Amount of ITMOs acquired					
Holdings of ITMOs					
Amount of ITMOs cancelled					
Amount of ITMOs voluntarily cancelled					
Amount of ITMOs voluntarily cancelled for overall mitigation in global emissions					

Amount of ITMOs voluntarily cancelled to compensate for reversal in activities involving removals					
Amount of ITMOs used towards the Party's NDC					

REGULAR INFORMATION

For the regular information, the EU proposes to agree to an outline at CMA.4, to report information requested in paragraphs 21 and 22 of the Article 6.2 guidance.

For those sections below where information has already been reported in the initial report (I.A – I.C, II.A – D and K – P), the EU proposes that Parties report only on any updates to this information, to reduce the reporting burden.

The information requested by paragraph 23 of the Article 6.2 guidance is already reflected in the CTF agreed for the structured summary adopted in Glasgow (in Annex II of decision 5/CMA.3). It is therefore not needed to agree to a new electronic format for these provisions.

We proposed the follow outline for reporting the information requested by paragraphs 21 and 22:

I. Information in relation to participation in cooperative approaches

- A. How the Party is fulfilling the participation responsibilities referred to in chapter II of 2/CMA.3.
- B. Updates to the information provided in its initial report, and any previous biennial transparency reports for any information not included in the BTR pursuant to paragraph 64 of annex to decision 18/CMA.1.
- C. Authorizations and information on its authorization(s) of use of ITMOs towards achievement of NDCs and authorization for use for other international mitigation purposes, including any changes to earlier authorizations.
- D. How corresponding adjustments undertaken in the latest reporting period, pursuant to Chapter III of 2/CMA.3, ensure that double counting is avoided in accordance with paragraph 36 of decision 1/CP.21.
- E. How corresponding adjustments undertaken in the latest reporting period, pursuant to Chapter III of 2/CMA.3, are representative of progress towards implementation and achievement of its NDC.
- F. How corresponding adjustments undertaken in the latest reporting period, pursuant to Chapter III of 2/CMA.3, ensure that participation in cooperative approaches does not lead to a net increase in emissions across participating Parties within and between NDC implementation periods.
- G. How the Party has ensured that ITMOs that have been used towards achievement of its NDC or mitigation outcome(s) authorized for use and that have been used for other international mitigation purposes will not be further transferred, further cancelled or otherwise used.

II. Information on each cooperative approach in which a Party participates

- A. How each cooperative approach contributes to the mitigation of GHGs and the implementation of its NDC.
- B. How each cooperative approach ensures environmental integrity, including:
 - a. that there is no net increase in global emissions within and between NDC implementation periods;
 - b. through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels, baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage);

- c. by minimizing the risk of non-permanence of mitigation across several NDC periods and when reversals of emission removals occur, ensuring that these are addressed in full;
 - d. by any other means to ensure environmental integrity.
- C. Where a mitigation outcome is measured and transferred in tCO₂eq, the measurement of mitigation outcomes in accordance with the methodologies and metrics assessed by the IPCC and adopted by the CMA.
- D. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, how it is ensured that the method for converting the non-GHG metric into tCO₂eq is appropriate for the specific non-GHG metric and the mitigation scenario in which it is applied.
- E. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, how the conversion method represents the emission reductions or removals that occur within the geographical boundaries and time frame in which the non-GHG mitigation outcome was generated.
- F. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, how the conversion method is appropriate for the specific non-CO₂eq metric, including a demonstration of how the selection of the conversion method and conversion factor(s) applied take into consideration the specific scenario in which the mitigation action occurs.
- G. Where a mitigation outcome is measured and first transferred in a non-GHG metric determined by the participating Parties, how the conversion method is transparent, including a description of the method, the source of the underlying data, how the data are used, and how the method is applied in a conservative manner that addresses uncertainty and ensures environmental integrity.
- H. As applicable, the measurement of mitigation co-benefits resulting from adaptation actions and/or economic diversification plans.
- I. How each cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts.
- J. How each cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity.
- K. How each cooperative approach is consistent with sustainable development objectives of the Party, noting national prerogatives.
- L. How each cooperative approach applies any safeguards and limits set out in further guidance from the CMA.
- M. How each cooperative approach contributes resources for adaptation (Chapter VII of 2/CMA.3) if applicable.
- N. How each cooperative approach delivers overall mitigation in global emissions (Chapter VII of 2/CMA.3), if applicable.