Co-facilitators' informal note
on
Sharm el-Sheikh mitigation ambition and implementation work programme

SBI 65 and SBSTA 65 agenda item 6

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This paper has been prepared by the co-facilitators under their own responsibility and has no formal status This paper does not prejudge further work or prevent Parties from expressing their views at any time. It does not represent agreement among Parties and is without prejudice to the text that will form the basis for negotiations. The bullet points below should be understood as a non-exhaustive reflection of the views exchanged by Parties during the informal consultations.

[***{Preambular}***

- Recall the Paris Agreement and its relevant Articles
- Recall decisions 1/CMA.3, 4/CMA.4, 4/CMA.5, 2/CMA.6 and 13/CMA.7

{Expression of appreciation to the co-chairs, host countries and the secretariat}

- Appreciation to the co-chairs of the Sharm el-Sheikh mitigation ambition and implementation work programme and the secretariat for organizing the two global dialogues and investment-focused events in 2026
- Appreciation to participating experts, Parties and non-Party stakeholders for their contributions to the global dialogues and investment-focused events
- Appreciation to the Governments of the Republic of Korea and Australia for hosting the seventh and eighth global dialogues and investment-focused events respectively in 2026

{Reflection on progress under the work programme}

- The work programme provided Parties and other stakeholders with a platform for focused exchanges of views, information, ideas including best practices, opportunities, challenges, barriers and actionable solutions across sectors and for cross-sectoral issues related to the topics discussed at the global dialogues and investment-focused events
- The work programme provided opportunities for matchmaking between project proponents nominated by Parties and potential financiers and development partners
- The annual reports of the work programme have been published in 2023-2026

{Outcomes of the seventh and eighth global dialogues}

- Welcome the focused exchange of views, information and ideas at the global dialogues and investment-focused events held in 2026 on the topic of "enabling mitigation ambition and implementation in industries, drawing on national and regional experience, and cross-cutting issues"
- *{Placeholder: Organization of and discussions at the annual high-level ministerial roundtable on pre-2030 ambition}*
- Notes the key findings, opportunities, barriers, actionable solutions, scale and drivers summarized in the 2026 report, recognizing that they do not represent an exhaustive summary of all views and regional priorities or the full diversity of national contexts, capacities and challenges, including:
    - {*Placeholder*}
- Addressing the key findings, leveraging the opportunities, overcoming the barriers and considering the actionable solutions is voluntary and can be enabled by country-specific action in the light of different national circumstances, international cooperation and the

mobilization of financial, technology and capacity-building support for developing countries; that there is no single solution that fits all contexts; that not all of the opportunities, barriers and actionable solutions are applicable to every national or regional context; and that opportunities and challenges will vary in accordance with national circumstances, development stage and priorities, as well as the diverse pathways followed by different countries

{*Duration*}

- Continues [until [2030][2040]] [with review on [further continuation] [its effectiveness] in [2029] [2030][2031] [2033] [2035]]

{***Objective***}

Option1

- To urgently scale up mitigation ambition and implementation in this critical decade in a manner that complements the global stocktake

Option2

- To urgently scale up mitigation ambition and implementation in this critical decade

{Principles}

- The work programme shall be operationalized through focused exchanges of views, information and ideas, noting that the outcomes of the work programme will be non-prescriptive, non-punitive, facilitative, respectful of national sovereignty and national circumstances, take into account the nationally determined nature of nationally determined contributions and will not impose new targets or goals
- The work programme shall function in a manner that is consistent with the procedures and timelines for communication of successive nationally determined contributions established in the Paris Agreement, recalling its Article 4, paragraph 11, of the Paris Agreement and decision 1/CMA.3

{Scope}

- The scope is based on broad thematic areas relevant to urgently scaling up mitigation ambition and implementation in this critical decade and includes all sectors covered in the *2006 IPCC Guidelines for National Greenhouse Gas Inventories of the Intergovernmental Panel on Climate Change*, thematic areas in the contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change, and relevant enabling conditions, technologies, just transitions and cross-cutting issues

{Topic selection}

Option 1

- The co-chairs, considering the submissions from Parties and non-Party stakeholders, decide on and communicate the [broad] topic[s] by 1 March 2027 [every year][for a multi-year period]
- Invite Parties and non-Party stakeholders to submit by 1 February 2027 [and every year thereafter] suggested [broad] topics in line with the scope of the work programme
- Invite Parties and non-Party stakeholders to submit by 1 April 2027 [and every year thereafter] suggested sub-topics and views on best practices, opportunities, challenges, barriers and actionable solutions relevant to the topic of that year

- The co-chairs, considering the submissions from Parties and non-Party stakeholders, decide on and communicate the sub-topics to be discussed at the global dialogues and investment-focused events well in advance

Option 2

- Invite Parties, observers, other non-Party stakeholders submit views by 1 April 2027 on the broad topics to guide the preparation of the multi-year workplan[1] for the work programme in line with the scope of the work programme
- The secretariat, under the guidance of the co-chairs, to prepare a draft multi-year workplan on topics taking into account the submissions from Parties and non-Party stakeholders for consideration by the subsidiary bodies at SB66 (June 2027) with a view to recommending a draft decision for consideration and adoption at CMA9 (November 2027)
- The topic in 2027 will address {placeholder: potential topics proposed by Parties in annex}
- Invite Parties and non-Party stakeholders to submit by 1 April 2027 [and every year thereafter] sub-topics and views on best practices, opportunities, challenges, barriers and actionable solutions relevant to the topic in 2027
- The co-chairs, considering the submissions from Parties and non-Party stakeholders, decide on and communicate the sub-topics to be discussed at the global dialogues and investment-focused events well in advance

{Timeline and location of global dialogue and investment-focused event}

Global dialogue

Option 1

- One global dialogue to be held annually in conjunction with the first regular SB sessions

Option 2

- Two global dialogues to be held annually in conjunction with the first regular SB sessions and with COP
- [Each annual topic, as per the multi-year work plan, will be launched at the global dialogue taking place in conjunction with COP and further discussed at the global dialogue taking place in conjunction with the first regular session of the subsidiary bodies in the subsequent year]

Investment-focused event

Option1

- One investment-focused event to be held annually in conjunction with the COP

Option2

- Two investment-focused events to be held annually in conjunction with the first regular SB sessions and COP
- [The investment-focused event will be informed by the outcome of the preceding global dialogue including best practices, opportunities, actionable solutions, barriers, challenges, support needs, and available financial, technical and capacity-building support]

{Modalities of the global dialogue and the investment-focused event}

- Inclusive, geographically balanced and effective engagement of participants including virtual participants

[1] The idea of a multi-year work plan would need further elaboration by Parties

- Geographical and gender balance among invited experts
- Facilitate matchmaking between project developers, technical partners and potential financiers, including in advance of the investment-focused event
- Facilitate identification of structural barriers that hinder access to finance and investment
- Understanding of regional perspectives
- Invite representatives of relevant constituted bodies and work programmes under or serving the Convention and/or the Paris Agreement, including the operating entities of the Financial Mechanism and the constituted bodies under the Technology Mechanism, multilateral development banks, financial institutions and the private sector to participate in the global dialogues and investment-focused events and present information on their activities relevant to the work programme, in line with their respective mandates and resources
- [The contact list of experts participated in the dialogues and events to be maintained by the secretariat]
- [Technical note prepared by the secretariat, under the guidance of the co-chairs, on the topic of each global dialogue and investment-focused event to be made available prior to the dialogue and event]

{Other activities}

- [Other in-person, hybrid or virtual dialogues may be held each year, including regional dialogue and investment event, while ensuring inclusive, global and balanced geographical representation of participants]
- [Project preparation support, including developing and improving project concept notes with financiers, technology providers and capacity-building providers]
- [Party-driven virtual voluntary follow-up exchanges, including:
- [Peer-to-peer exchanges]

{Output}

Option1

- The annual report, prepared by the secretariat, under the guidance of the co-chairs, reflect the discussions held at the global dialogues and the investment-focused events in a balanced manner including a summary, key findings, opportunities and barriers relevant to the topic

Option2

- The annual report, prepared by the secretariat, under the guidance of the co-chairs, include [key messages] [a synthesis of] [factual summary of] key findings, best practices, opportunities, actionable solutions, barriers and challenges,] discussed at the global dialogues and the investment-focused events in a balanced manner

{*Governance*}

- The subsidiary bodies, taking into account the annual report, consider [progress in implementing the work programme] [key messages including key findings, opportunities, barriers, enablers of mitigation action] with a view to recommending a draft decision for consideration and adoption by the Conference of Parties serving as the meeting of the Parties to the Paris Agreement [at each of its session] [at its session at the end of the duration of the work programme]
- The Chairs of the Subsidiary Body for Scientific and Technological Advice and the Subsidiary Body for Implementation to appoint, in consultation with the respective constituencies, two co-chairs for the work programme, one from a developing country Party and one from a developed country Party

- [Establish the technical committee on mitigation]

{Linkages with other processes and workstreams}

- The annual report will be presented by the co-chairs at the annual high-level ministerial round table on pre-2030 ambition
- [The annual high-level ministerial round table on pre-2030 ambition will discuss the same topic of the year under the work programme]
- The annual reports of the work programme will be made available for the global stocktake consistently with the modalities set out in decision 19/CMA.1
- [The relevant outcomes of the global stocktake to inform the work programme]
- [Encourage relevant constituted bodies and work programmes under or serving the Convention and/or the Paris Agreement, United Nations organizations, specialized agencies, regional and international support programmes, bilateral and multilateral agencies and multilateral development banks, to consider outcome of the work programme in planning their work, in line with their respective mandates and resources]
- The NMA Platform under Article 6, paragraph 8, of the Paris Agreement may be used to record projects identified under the work programme {placeholder: SBSTA65 agenda item 11(b)}]

Annex

Potential topics proposed by Parties

- Means of implementation including finance, technology development and transfer, capacity-building
- Keeping 1.5 degrees within reach and limiting both the magnitude and the duration of any temperature overshoot
- Sectors with high emissions and high mitigation potential
- Sustainable development and efforts to eradicate poverty
- Equity and common but differentiated responsibilities and respective capabilities, in the light of different national circumstances
- Just transitions
- Cross-border impacts of mitigation measures, including unilateral measures and trade-related climate measures.
- Barriers, including insufficient mitigation action and support by developed countries
- Elements in paragraph 28 of the first global stocktake outcome
- Renewable energy
- Energy efficiency
- Transitioning away from fossil fuels
- Methane reductions in the energy sector
- NDC preparation and implementation
- Carbon pricing
- Emissions accounting standards and climate risk disclosures
- Hydropower and regional electricity trade
- Energy access and clean cooking
- Grids and storage
- Transport
- Agriculture
- Forests and land use
- Heating in cold climates
- Green industrialization and critical minerals
- Waste and circular economy
- Nature-based solutions
- […]