Draft decision -/CMA.8

Implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

Recalling decisions 2/CMA.3, 6/CMA.4, 4/CMA.6 and 19/CMA.7,

1. *Welcomes* the 2026 report on the implementation of the guidance on cooperative approaches referred to in Article[1] 6, paragraph 2 of the Paris Agreement;[2]

2. *Notes* Parties' progress in implementing cooperative approaches referred to in Article 6, paragraph 2, as demonstrated by the information submitted on 66 cooperative approaches, the relevant reports submitted (initial reports[3] by 26 Parties, updated initial reports by 3 Parties, annual information[4] by 9 Parties and regular information[5] by 3 Parties) and the information on 71 authorizations submitted by 21 Parties, as at 14 November 2026;

3. *Expresses appreciation* to the secretariat for its progress in implementing its mandated tasks related to the implementation of the guidance on cooperative approaches;[6]

4. *Recognizes* the importance of continuous improvement in implementing the guidance on cooperative approaches, informed by experience gained and lessons learned, while taking into account different national circumstances and capacities;

I. Article 6 technical expert reviews

5. *Expresses* its appreciation to the Article 6 technical expert review teams and the secretariat for the reviews undertaken to date, and to Parties for their constructive engagement in the review process;

6. *Welcomes* the publication of the Article 6 technical expert review reports on the centralized accounting and reporting platform from the first two centralized review cycles; [7]

7. *Recalls* that Article 6 technical expert review reports are to be made publicly available, and *requests* the secretariat to ensure the timely implementation of the review procedures contained in decision 6/CMA.4, annex II, paragraph 21 and include information on the reasons for delays in the report on the implementation of the guidance;

8. *Invites* Parties, in particular developed country Parties, to nominate experts for the Article 6 technical expert reviews, with a view to ensuring a sufficient pool of reviewers in the long term;

9. *Requests* the secretariat to further consider how risks of conflict of interest in the Article 6 technical expert reviews can be reduced and to report thereon to the Conference of the Parties

[1] Articles referred to in this decision are Articles of the Paris Agreement.
[2] FCCC/PA/CMA/2026/INF.3.
[3] As referred to in decision 2/CMA.3, annex, chap. IV.A.
[4] As referred to in decision 2/CMA.3, annex, chap. IV.B.
[5] As referred to in decision 2/CMA.3, annex, chap. IV.C.
[6] Contained in decision 2/CMA.3, annex.
[7] FCCC/PA/CMA/2026/INF.1.

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serving as the meeting of the Parties to the Paris Agreement at its ninth session (November 2027);

10. *Welcomes* the compilation and synthesis report prepared by the secretariat on the results of the Article 6 technical expert review of the reports submitted by Parties participating in cooperative approaches, including its identification of recurring themes and lessons learned;

11. *Notes with concern* the number of inconsistencies identified in the review cycles to date, many of which are significant and relate to environmental integrity, including the impact of cooperative approaches on global emissions, as well as the number of inconsistencies identified in relation to the information on contributing resources for adaptation and delivery of overall mitigation in global emissions, and *urges* the Parties concerned to address them at the earliest opportunity;

12. *Encourages* Parties participating in the same cooperative approach to coordinate with each other in their reporting in order to reduce the risk of inconsistencies;

13. *Reiterates* that the Article 6 technical expert review is a technical exchange between the participating Party and the Article 6 technical expert review team, conducted in a facilitative, non-intrusive and non-punitive manner, that assesses the consistency of the information reported with the guidance on cooperative approaches;

14. *Notes with concern* that participating Parties have been reviewed for elements that are not part of the guidance on cooperative approaches, including information at the national level and at the activity level, and *emphasizes* that Article 6 technical expert review teams should not assess the sufficiency of information beyond whether the requirements of the guidance are met;

15. *Reiterates* its request to Article 6 technical expert review teams contained in decision 19/CMA.7, paragraph 11, to clearly explain in their reports their findings on any inconsistencies, together with any recommendations on how to resolve inconsistencies in their reports, including where an inconsistency is determined as significant pursuant to decision 4/CMA.6, paragraph 41;

16. *Encourages* Article 6 technical expert review teams to take into account, where the guidance on cooperative approaches is not prescriptive, the approaches developed under the mechanism established by Article 6, paragraph 4, and under Article 5, paragraph 2, including in relation to the risk of reversals;

17. *Requests* the secretariat to prepare, before the sessions of the subsidiary bodies in June 2027, an updated compilation and synthesis report that takes into account the results of the third review cycle, and further *requests* the secretariat, in that report and in all future compilation and synthesis reports on the results of the Article 6 technical expert review, to propose options for addressing recurring theme and lesson learned, such as updates to the reference manual, capacity-building activities, training for Article 6 technical experts or highlight matters for consideration by the CMA, without prejudice to the existing requirements of decisions 2/CMA.3 and 6/CMA.4;

18. *Takes note* of the conclusions of the first annual meeting of Article 6 lead reviewers[8] and *encourages* the secretariat to consider the continued used of virtual format for future meetings of lead reviewers as practical and appropriate;

19. *Acknowledges* that the lead reviewers recognized the importance of reflecting in Article 6 technical expert review reports the progress made by participating Parties during the review process through the provision of additional information as referred to in decision 6/CMA.4, annex II, paragraph 21(e), and *confirms* the approach of the lead reviewers set out in their conclusions that recommendations indicate whether additional information would result in the resolution of an identified inconsistency if incorporated by the Party into future reporting , and *requests* the secretariat to ensure that Article 6 technical expert review reports clearly indicate such determinations;

[8] Available at https://unfccc.int/event/ALRM-01.

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20. *Requests* the secretariat to develop tools to support the work of Article 6 technical expert review teams, including improved templates and functionalities of the centralized accounting and reporting platform, and *confirms* the request of the lead reviewers to the secretariat reflected in their conclusions to develop a review practice guidance for the Article 6 technical expert review including information on the criteria for the determination of significant and/or persistent inconsistencies, with a view to ensuring consistency between the outcomes of different Article 6 technical expert review teams and deliver efficiency in the review;

21. *Further requests* the secretariat to continue to identify and implement efficiencies in the review process, including by tailoring reviews to the nature and complexity of the cooperative approaches under review;

22. *Recalls* that, in accordance with decision 6/CMA.4, annex II, paragraph 40, at least one member of each Article 6 technical expert review team should, if possible, be fluent in a language of the participating Party under review;

23. *Welcomes* the informal interactive dialogue on the Article 6 technical expert review held at this session and *requests* the secretariat to prepare an informal note on the dialogue;

24. *Requests* the secretariat to organize an informal interactive dialogue on the results of the Article 6 technical expert reviews in conjunction with the sixty-sixth sessions of the subsidiary bodies (June 2027) and to prepare an informal note thereof;

II. Reporting and infrastructure

25. *Recognizes* the importance of completing and operationalizing the centralized accounting and reporting platform and the Article 6 database for the effective implementation of the guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement, including in supporting transparency, accounting, consistency checks and the technical expert review process;

26. *Welcomes* the launch of the first version of the international registry and its additional registry services, *encourages* the secretariat to complete the remaining functionalities of the international registry, and *requests* the secretariat to provide capacity-building support on the international registry, including through webinars and regional meetings, as appropriate, in particular for developing country Parties;

27. *Requests* the secretariat to include in its annual report information on the participation in the Forum of Article 6 registry system administrators and technical experts of participating Parties, and encourages broad and inclusive participation in the Forum, with particular attention to developing country Parties;

28. *Recalls* and *reiterates* the strong encouragement to participating Parties and stakeholders to contribute resources for adaptation, in particular to the Adaptation Fund, in accordance with decision 2/CMA.3, annex, chapter VII;

29. *Expresses gratitude* to participating Parties and stakeholders that have committed to making such contributions, and *encourages* participating Parties to report in more detail on them, including on the percentage applied, the participating Party applying it and the type of contribution, such as a contribution on internationally transferred mitigation outcomes or a monetary contribution;

30. *Recalls* and *reiterates* the strong encouragement to participating Parties and stakeholders to cancel internationally transferred mitigation outcomes towards the delivery of overall mitigation in global emissions, in accordance with decision 2/CMA.3, annex, chapter VII;

31. *Also Requests* the secretariat to provide, as part of the centralized accounting and reporting platform, a functionality to track, in an up-to-date manner, the status and results of the Article 6 technical expert reviews, including the inconsistencies identified;

32. *Welcomes* the process developed by the secretariat for requesting the establishment of and changes to common nomenclatures, and *requests* the secretariat, in applying that process,

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to take into account the potential operational implications of proposed modifications for participating Parties and their reporting and registry systems, and to ensure timely and transparent communication with participating Parties regarding planned substantive modifications;

33. *Requests* the secretariat to update and expand the common nomenclatures to enable the identification of cooperative approaches associated with contributions of resources for adaptation and cancellations of internationally transferred mitigation outcomes towards overall mitigation in global emissions;

III. Application of corresponding adjustments

34. *Requests* the secretariat to examine matters relating to the date by which additions and subtractions for a nationally determined contribution implementation period shall be considered final, referred to in decision 2/CMA.3, annex, paragraph 12, including the flexibility provisions contained in annex to decision 18/CMA.1, the different implementation periods of nationally determined contributions and the sequence of first transfer, reporting and application of corresponding adjustments, and to report thereon in its annual report;

IV. Capacity-building

35. *Welcomes* the organization by the secretariat of the dialogues, held in conjunction with the sixty-fourth and sixty-fifth sessions of the Subsidiary Body for Implementation, among interested Parties and observers to exchange information and experience in relation to how cooperative approaches in which they participate support ambition, as part of the capacity-building programme referred to in decision 2/CMA.3, paragraph 12, and *expresses appreciation* to the presenters at and participants in the dialogues;

36. *Expresses appreciation* to the secretariat for its work in providing, including through its regional collaboration centres, capacity-building support to Parties, particularly the least developed countries and small island developing States, to facilitate their effective participation in cooperative approaches;

37. *Requests* the secretariat to continue capacity-building activities on reporting under Article 6, paragraph 2, prioritizing developing country Parties, including through the preparation of templates and guides for the reports referred to in decision 2/CMA.3, annex, chapter IV, and through the regional collaboration centres;

38. *Recalls* paragraph 24 of decision 19/CMA.7 and *requests* the secretariat, in updating the "Article 6.2 reference manual for the accounting, reporting and review of cooperative approaches"[9], to reflect lessons learned from Article 6 technical expert reviews, including good practices in reporting, while ensuring that it reflects the existing guidance and do not add new requirement;

39. *Requests* the secretariat to develop good practice guidance in relation to Article 6, paragraph 2, and Article 5, paragraph 2;

V. Review of the guidance on cooperative approaches

40. *Requests* the Subsidiary Body for Scientific and Technological Advice to initiate, at its sixty-sixth session (June 2027), consideration of the approach to conducting the review of the guidance on cooperative approaches referred to in decision 2/CMA.3, paragraphs 14–15, including the sequencing of its consideration, the timing of stakeholder inputs and the issues to be prioritized, with a view to recommending a draft decision on the process for the review for consideration and adoption by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its ninth session (November 2027);

[9] Available at https://unfccc.int/documents/634354

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41. *Invites* Parties and admitted observer organizations to submit via the submission portal, by 31 March 2027, their views on the process for the review of the guidance on cooperative approaches, and *requests* the secretariat to prepare a synthesis report on those submissions or to include a section thereon in its annual report;

VI. Administrative, financial and other matters

42. *Expresses concern* about the continued shortfall in resources for mandated tasks relating to Article 6, paragraph 2 and *urges* Parties to provide voluntary contributions to the trust fund for supplementary activities to enable the full development, establishment and operation of the infrastructure under Article 6, paragraph 2, the conduct of Article 6 technical expert reviews and the capacity-building activities of the secretariat in respect of Article 6, paragraph 2;

43. *Express appreciation* to the Parties that have provided voluntary contributions to the trust fund for supplementary activities;

44. *Stresses* the importance of ensuring adequate and predictable funding for the implementation of Article 6, paragraph 2, in the short term, including for the delivery of the infrastructure under Article 6, paragraph 2;

45. *Requests* the secretariat to provide information, in annual reports on the implementation of the guidance on cooperative approaches, on the resource gap preventing the development and implementation of the infrastructure under Article 6, paragraph 2, with a view to informing the prioritization of further development;

46. *Requests* the secretariat to continue the prudent management of the limited resources available, including by finding efficiencies;

47. *Takes note* of the estimated budgetary implications of the activities to be undertaken by the secretariat referred to in paragraphs 9, 17, 20, 24, 31, 34 and 39 above;

48. *Requests* that the actions of the secretariat called for in this decision be undertaken subject to the availability of financial resources.

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