

Conclusions from the 3rd meeting of lead reviewers of biennial transparency reports

I. Introduction

1. The 3rd meeting of lead reviewers (LRs) of biennial transparency reports (BTRs) was held in Bonn from 19 to 20 May 2026. In line with paragraphs 178 and 181 of the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (MPGs),¹ a balanced participation between experts from developed and developing country Parties was achieved, with 87 experts participating in the meeting (27 remotely) of the 105 experts invited. In addition, the two Co-Chairs of the Paris Agreement Implementation and Compliance Committee (PAICC) attended the meeting as panellists (see para. 14 below).

2. In accordance with paragraphs 183–186 of the MPGs, the meeting facilitated the work of LRs in undertaking their mandated tasks of ensuring that the technical expert reviews (TERs) of BTRs are conducted in accordance with chapter VII of those MPGs, ensuring the quality and objectivity of the TERs, providing for the continuity, consistency across Parties and timeliness of the TERs, providing suggestions on how to improve the quality, efficiency and consistency of the TERs, and providing technical advice to the members of technical expert review teams (TERTs).

3. These conclusions will be included in the annual report on the TER of information submitted under Article 13, paragraphs 7 and 9, of the Paris Agreement, to be prepared by the secretariat.² Such reports provide inputs for providing further guidance to the secretariat on organizing and coordinating the TERs.

II. Opening of the meeting

4. The LRs welcomed the information provided by the secretariat summarizing the work undertaken over the last two years in relation to BTR reviews and the planned activities under the enhanced transparency framework under the Paris Agreement (ETF), including the review and update, as appropriate, of the MPGs no later than 2028.³ The LRs also welcomed the information on activities undertaken in organizing BTR reviews in 2025 and to date in 2026 and noted the improvements made in the efficiency of and approaches to implementing the review process to date, despite financial constraints, which include successfully deploying review tools and conducting multiple training activities for review experts. The LRs requested the secretariat to compile lessons learned from TERTs on the use of the review tools to inform the technical assessment of all tools currently available. The LRs commended the secretariat for developing the BTR review issues database and requested the secretariat to continue improving it and making it available to TERTs. The LRs emphasized the importance of engaging new experts in BTR reviews, ensuring they receive the necessary guidance and support, including practical hands-on training to bridge the gap between training and practical aspects of the review process. The LRs highlighted that the operationalization of BTR reviews has evolved and greatly improved as experience in the review process has been acquired.

5. The LRs welcomed the secretariat's plans for organizing BTR reviews in the remainder of 2026 and in 2027, pending the availability of supplementary resources. The LRs noted the information provided by the secretariat on the substantive and process-related linkages between the TERs of BTRs and the TERs under Article 6 of the Paris Agreement and requested the secretariat to coordinate interactions between the LRs of both review processes with the aim of identifying best practices and approaches for consideration of the linkages between both review processes. The LRs also noted the continuous enhancement of the technical support provided by the secretariat for the voluntary review of the information on climate change impacts and adaptation under Article 7 of the Paris Agreement reported in BTRs and the implications regarding the resources required for these review activities. The

¹ Decision 18/CMA.1, annex.

² As per decision 18/CMA.1, para. 6(b).

³ As per decision 18/CMA.1, para. 2.

LRs invited the secretariat to proceed with the preparations and necessary steps for organizing those reviews and to continue enhancing the efficiency of and approaches to implementing the BTR review process.

III. Work of the secretariat following the 2nd meeting of lead reviewers of biennial transparency reports

6. The LRs noted with appreciation the information provided by the secretariat in response to the requests made at their 2nd meeting, held in 2025,⁴ which included up-to-date information on topics relevant to the requests and relevant background information.⁵ The LRs also noted with appreciation the information on the review practices and approaches implemented for the BTR reviews conducted in 2025 and 2026 to date and on substantive review-related issues (see paras. 16-19 below), which supported the discussions of the working groups of LRs and review experts before the meeting.

7. The LRs welcomed the information on how experience acquired from the reviews conducted in 2024 and 2025 was applied in the planning, organization and operationalization of reviews in 2025 and 2026 to date and also welcomed the analysis of lessons learned from the operationalization of BTR reviews.

8. The LRs welcomed the information shared by the secretariat on the experience gained from the innovative implementation of the first centralized review of a group of least developed countries (LDCs), held in May 2026 in Kigali, Rwanda, and requested the secretariat to continue leveraging the experience gained and lessons learned from this first experience to replicate this model in subsequent reviews for interested LDCs and small island developing States.

9. The LRs requested the secretariat to continue collecting and analysing feedback from TERTs and Parties and capturing lessons learned from the operationalization of the BTR reviews to be conducted in the remainder of 2026 and in 2027 with a view to informing the future planning, organization and operationalization of reviews, as appropriate. The LRs also requested the secretariat, in composing the TERTs, to explore ways to further enhance the inclusion of and technical support provided to new experts participating in TERTs.

10. The LRs noted that the efforts made by the secretariat to identify and implement new review practices and approaches since 2024 have contributed to progressively enhancing the quality, efficiency and effectiveness of BTR reviews. The LRs also noted that implementation of knowledge hubs by the secretariat, the purpose of which is to compile substantive issues raised by TERTs and Parties during the review process and provide clarification and guidance to TERTs on those issues, has contributed to enhancing the quality and consistency of the technical expert review reports (TERRs). The LRs requested the secretariat to continue identifying new practices and approaches for BTR reviews, taking into consideration the experience gained from BTR reviews and feedback from Parties and TERTs in 2026, with a view to further enhancing the quality, timeliness and consistency of reviews. The LRs also requested the secretariat to compile any new additional practices and approaches implemented in 2026 and make them available for consideration at the next meeting of the LRs.

11. The LRs invited the secretariat to continue compiling substantive review-related issues raised by TERTs and Parties via the secretariat's knowledge hubs during the BTR reviews conducted in 2026 and 2027. Further, the LRs requested the secretariat to identify issues requiring consideration by the groups of LRs and technical experts and to present those issues for technical discussion at the next meeting of the LRs with a view to the outcomes of the discussion informing review practices and review guidance, as appropriate.

12. The LRs welcomed the updated version of the Review Guidance for BTR reviews, which includes an updated version of the Review Handbook for national inventory report (NIR) reviews under the Paris Agreement, prepared in response to the request made to the

⁴ The conclusions and recommendations from the meeting are available at https://unfccc.int/sites/default/files/resource/Conclusions_2nd_BTR_LR_meeting_2025_final.pdf.

⁵ Available at <https://unfccc.int/event/third-meeting-of-lead-reviewers-of-biennial-transparency-reports-btr>.

secretariat at their 2nd meeting. The LRs requested the secretariat to further update the Review Guidance for BTR reviews, taking into consideration the successful practices and approaches used for BTR reviews to date, including the outcomes of the discussion on substantive issues referred to in paragraph 17 below, with a view to TERTs using the updated Review Guidance for subsequent BTR reviews.

13. The LRs welcomed the assessment presented by the secretariat on the proposed improvements to the simplified review procedures for NIRs of Parties included in Annex I to the Convention, which are based on the feedback received from Parties following the 2025 simplified review cycle. The LRs, while noting that the procedures applied in 2025 were robust and fit for purpose and agreeing that the same overall approach should be applied to the 2027 simplified review cycle, requested the secretariat to implement the following targeted improvements for the 2027 cycle: limiting the assessment of time-series consistency to the most recent five years of the greenhouse gas (GHG) inventory; improving the identification of changes in notation keys compared with the previous submission; enhancing completeness checks by using common reporting table (CRT) 9 for identifying the use of “NE”; improving the identification of new key categories; and including the ranges of values used for the analysis of implied emission factors in the simplified review reports. The LRs also requested the secretariat to continue working in consultation with a group of LRs for the purpose of exploring possible approaches for the assessment of land representation in the land use, land-use change and forestry sector, and for the qualitative assessment of national inventory documents, testing the feasibility and efficacy of few artificial intelligence and technology-based solutions, subject to the availability of resources.

14. The LRs welcomed the panel discussion led by the PAICC Co-Chairs and two experienced LRs on engagement between the LRs and the PAICC, which further enhanced the understanding of the LRs of the mandates and role of the PAICC in considering the review reports, as well as the challenges faced by the PAICC in this regard.

15. The LRs noted their critical role in supporting the PAICC in identifying criteria for “significant and persistent inconsistencies” on the basis of the recommendations made by the TERTs in BTR review reports, and as such facilitating Parties’ accountability and compliance with the provisions of the Paris Agreement, as well as ensuring the integrity of the Paris Agreement. The LRs requested the secretariat to continue fostering interaction between the LRs and the PAICC, including during relevant PAICC activities, with a view to sharing the experience of LRs in the TER process with the PAICC, for its consideration in identifying criteria for “significant and persistent inconsistencies”.

IV. Improvements to the quality, efficiency and consistency of technical expert reviews in accordance with the annex to decision 18/CMA.1

16. The LRs discussed ways of improving the BTR review process on the basis of experience from the reviews conducted in 2025 and to date in 2026 and the background information prepared by the secretariat referred to in paragraph 6 above on substantive review-related issues identified during those reviews. The LRs agreed on conclusions for eight substantive issues, outlined in paragraph 17 below, and requested the secretariat to include the guidance on these eight issues in the Review Guidance for BTR reviews referred to in paragraph 12 above with a view to the guidance on those issues being applied in subsequent BTR reviews.

17. The LRs recommended that LRs promote the following guidance and procedures:

- (a) Applicability of paragraph 6 of the MPGs to the flexibility provided in paragraphs 159, 162(c) and 162(f)**
 - (i) The MPGs provide certain flexibilities to those developing country Parties that need them in the light of their capacities. The flexibilities provided in paragraphs 159, 162(c) and 162(f) of the MPGs mainly relate to how the TER is conducted, rather than the information that is reviewed;
 - (ii) Consequently, the requirements in paragraph 6 of the MPGs to concisely clarify capacity constraints and provide self-determined estimated time frames for improvements in relation to those constraints do not apply. However, if a Party

applies the flexibilities provided in paragraphs 159, 162(c) and 162(f) of the MPGs, this will be noted in the introduction section of the TERR;

- (iii) The BTR reviews are to be conducted within the scope defined in paragraph 146 of the MPGs and paragraph 2 of decision 5/CMA.3, and as such, the review of consistency with the MPGs is limited to the information reported in the NIR, information necessary to track progress in implementing and achieving nationally determined contributions (NDCs), information on financial, technology development and transfer, and capacity-building support provided and, if a Party elects a voluntary review of such information, information on climate change impacts and adaptation.

(b) Review of missing tabular information

- (i) The MPGs have specific provisions for the submission of different components of tabular information in the BTR. All requirements to report information on specific elements in tabular format should be reviewed against the applicable provisions in the MPGs. All references to “tabular format” or “common tabular format” in the MPGs mean the common tabular format (CTF) tables contained in annexes II–III to decision 5/CMA.3. Missing tabular information in this guidance also covers the scenarios where a Party (1) makes a delayed submission of CRTs/CTF tables containing the relevant tabular information (as per relevant rules agreed to govern delayed submissions), which may not be considered in the review, or (2) reports the required tabular information in a format that is not consistent with the CTF tables set out in annexes II–III to decision 5/CMA.3. The approaches to reviewing missing tabular information to be followed for the different thematic areas of the BTR are described below:
 - a. **GHG inventory:** as per paragraph 38 of the MPGs, it is mandatory for Parties to submit CRTs as part of their NIR and if they are not submitted, the TERT should recommend that the Party do so;
 - b. **Tracking progress:** in chapter III of the MPGs, on information necessary to track progress in implementing and achieving NDCs, there are different requirements for reporting information in tabular format for different elements. If the information is provided in narrative format only, and is missing in tabular format, the TERT should provide recommendations to report information in tabular format on specific elements based on the applicable provision, as described in detail in the Review Guidance for BTR reviews referred to in paragraph 12 above;
 - c. **Financial, technology development and transfer, and capacity-building support provided:** as per chapter V.C–E of the MPGs, developed country Parties are required to report information on bilateral, regional or other channel financial support (para. 123), multilateral financial support (para. 124), technology development and transfer (para. 127) and capacity-building support (para. 129) provided in (common) tabular format. As such, if not done, the TERT should provide a recommendation to the Party to report such information in tabular format.
- (ii) Besides using the ETF reporting tools, Parties may prepare the required tables using other means, or include the required tables in the national inventory document or in the BTR itself. Although a recommendation does not apply in such cases, the TERT should consider noting in relevant areas of improvement (AOIs) that submitting tabular information using the ETF reporting tools is helpful to TERTs in conducting the review.

(c) Considering progress in the case of conditional targets

- (i) Some Parties have conditional target(s) in their NDCs, as reported in their BTRs, but in many cases those Parties do not describe the specific conditions that would need to be met during the NDC implementation period in order for them to achieve their conditional target(s). In considering the implementation and achievement of a conditional NDC target:

- a. The TERT needs to understand which conditions and assumptions are relevant to the achievement of the conditional target(s), such as the provision of financial resources, technology development and transfer, or capacity-building support, and/or any other conditions or assumptions relevant to the achievement of its NDC, as specified by the Party, and whether those conditions and assumptions were fully met, partially met or not met during the reported implementation period;
 - b. The TERT should not assess whether the underlying conditions and assumptions were fully met, partially met or not met during the reported implementation period; rather, it is up to the Party to provide a self-assessment of the extent to which they have been met. If this information is not provided in the BTR or is unclear, the TERT should request clarification from the Party during the review on the basis of the reporting requirement set out in paragraph 75(i) of the MPGs and make a recommendation for the Party to provide or enhance such information in the next BTR submission;
 - c. If a Party confirms that the required conditions and assumptions were fully met, the TERT should assess progress in achieving the conditional target(s) using the same approach as that for unconditional target(s), while noting that the conditions and assumptions have been fulfilled. Where the conditions and assumptions for implementing and achieving the conditional target(s) were partially met or not met, the TERT should not assess progress towards the conditional target(s) and should instead indicate that progress towards the conditional target(s) remains contingent on meeting the related conditions;
 - d. The exception to this approach is where a Party has communicated to the TERT that it would prefer a consideration of progress in implementing and achieving its conditional target(s) by the TERT, even if the conditions and assumptions have not been met. In this case, the TERT should consider progress in implementing and achieving the conditional target(s) alongside that of any unconditional targets. This consideration of progress does not change the conditionality of the target(s).
- (d) Reporting national institutional arrangements for tracking progress under paragraphs 61–62 of the MPGs and projections of key indicators for European Union member States**
- (i) The European Union (EU) and its member States have a joint NDC target. Not all EU member States report information on national institutional arrangements or consistent information for projections of key indicators. TERTs should note that:
 - a. To fully understand an EU member State’s institutional arrangements with respect to the joint EU target, information about that member State’s national institutional arrangements for domestic implementation is needed, as is information on or references to the institutional arrangements of the EU. If either the domestic institutional arrangements or the institutional arrangements of the EU are not described or referenced in the BTR, TERTs should make a recommendation based on paragraph 61 of the MPGs;
 - b. For the EU joint target, there is a single indicator based on the economy-wide emissions of the EU. For this indicator, projections reported by an EU member State should be for the economy-wide emissions of the EU (the indicator of the EU) and not the member State’s emissions. The relevant section of the BTR and CTF table 10 should contain information on the indicator of the EU or provide references to it. If CTF table 10 does not contain projections of the key indicator of the EU or a reference to it, the TERT should make a recommendation based on paragraph 97 of the MPGs.

(e) Clarification on projections of key indicators and projections of the baseline

- (i) Paragraph 93 of the MPGs states that projections “shall not be used to assess progress towards the implementation and achievement of a Party’s NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline”. Paragraph 97 states that “each Party shall also provide projections of key indicators to determine progress towards its NDC under Article 4 of the Paris Agreement”. Some TERTs have indicated uncertainty as to how to apply these two provisions, particularly with respect to Parties with ‘business as usual’ targets;
- (ii) TERTs should note that paragraph 97 of the MPGs describes for which key indicators projections should be provided (i.e. those that may be used to determine progress towards the NDC target), not what the projections should be used for. Therefore, projections should not be used to assess progress towards the NDC target, except for a baseline based on a projection, which is used as the reference against which the actual key indicator data (e.g. GHG inventory data) are compared.

(f) References to inventory data in the projections provision

- (i) The MPGs refer to inventory years with respect to projections in both paragraph 95, which states that projections “shall begin from the most recent year in the Party’s national inventory report”, and paragraph 99, which states that projections “shall be presented relative to actual inventory data for the preceding years”. Parties have reported projections that did not use the most recent inventory data reported in the BTR as inputs to their projection models;
- (ii) TERTs should note that the reference to the most recent inventory year in the Party’s NIR in paragraph 95 refers to the NIR submitted together with or contained in the BTR being reviewed and should be taken only in the context of calculating the last year for reporting projections. It should not be used as a restriction on the inventory data used to produce the projections. Paragraph 99 should be applied only as a requirement for inventory data and projections results to be presented together in graphical and tabular formats, as appropriate.

(g) Reviewing grant-equivalent values for bilateral and multilateral financial support provided

- (i) According to paragraph 118 of the MPGs, the reporting of financial, technology development and transfer, and capacity-building support provided is a ‘shall’ requirement for developed country Parties. All reporting provisions that follow in that chapter (paras. 119–125) are therefore of a mandatory nature, with the exception of the reporting of grant-equivalent values for bilateral and multilateral support, which are to be reported “on a voluntary basis”. In general, reporting provisions of a non-mandatory nature invite an encouragement to the Party to report such information, and the voluntary character of reporting grant-equivalent values therefore guides how the TERT should apply this review provision. In cases where a Party has not reported the grant-equivalents of the amounts of bilateral and/or multilateral financial support provided, the TERT should assess the information using the following guidance:
 - a. If grant-equivalent values have not been reported and the Party has clearly documented in the BTR that such information is not available, the TERT should not raise an encouragement to report information on grant-equivalent values;
 - b. If grant-equivalent values have not been reported but during the review the Party provides clear documentation that such information is not available, the TERT should encourage the Party to include an explanation in the BTR as to why information on grant-equivalent values is not available;
 - c. If grant-equivalent values have not been reported and no additional information is provided during the review indicating that such information is not available, the TERT should encourage the Party to

report grant-equivalent values or include an explanation in the BTR as to why information on grant-equivalent values is not available.

(h) Addressing capacity-building needs in BTR reviews

- (i) Experience from initial BTR reviews reveals inconsistencies in how capacity-building needs (CBNs) are identified, distinguished from AOIs and prioritized, affecting their clarity and practical usefulness for informing targeted support. There is therefore a need for structured guidance on CBNs to support a more consistent approach by TERTs with regard to:
- a. **The scope of CBNs.** In line with paragraphs 7, 146 and 162(d) of the MPGs, the TERT, in consultation with the Party, identifies and communicates CBNs within the scope of the review. This includes CBNs related to MPG provisions, including those associated with flexibility, and the overall scope of the review applicable to the Party. CBNs related to MPG provisions associated with flexibility are explicitly identified in the TERR;
 - b. **The distinction between AOIs and CBNs.** AOIs reflect inconsistency in relation to MPG provisions, take the form of recommendations or encouragements aimed at improving the Party’s compliance with the MPG provisions for the next BTR, and do not necessarily imply a capacity constraint. CBNs, by contrast, inform underlying capacity constraints that require effort, resource mobilization or systemic strengthening to enable the Party to report in accordance with the MPG provisions;
 - c. **The evidence-based identification of CBNs, including the consolidation of related CBNs into a smaller set of strategic and cross-cutting needs.** The TERT should consider CBNs related to inconsistencies with the MPG provisions, capacity constraints explicitly identified by the Party and CBNs identified in previous review cycles;
 - d. **The approach to and criteria for prioritizing high-impact CBNs.** The TERT should identify in the TERR, in consultation with the Party, priority levels for the CBNs that correspond to their potential for improving Parties’ meeting the MPG provisions, including the improvements in relation to capacity constraints related to flexibility provisions;
 - e. **The facilitative consultation process with Parties during the review week, in accordance with a stepwise approach.** While acknowledging that the TERR is the responsibility of the TERT, the consultation with the Party will enable the refinement of the draft consolidated CBNs, resulting in targeted CBNs that take into consideration national circumstances and capabilities.

18. The LRs considered the issue on “Information for each selected indicator for the reference point(s), level(s), baseline(s), base year(s) or starting point(s) in case of any recalculation of the GHG inventory”. The LRs recommended that TERTs, during TERTs, clarify with the Party how the methodology for each reporting year is consistent with the methodology or methodologies used when communicating the NDC and explain any methodological inconsistencies with the Party’s most recent NIR, as applicable, as per paragraph 76(b–c) of the MPGs, to enhance the transparency of the Party’s reporting. The LRs requested the secretariat to collect information from the TERRs on the reference point(s), level(s), baseline(s), base year(s) or starting point(s) and their subsequent update and on any methodological inconsistencies, as appropriate. The LRs also requested the secretariat to provide information on this issue at the next meeting of the LRs, taking into account the discussions of the working groups of LRs and review experts on this matter.

19. The LRs noted that they could not complete consideration of or agree on conclusions for two issues at the meeting, namely “Considering progress with relevant indicators selected to track progress in implementing and achieving the NDC” and “Considering progress in the case of information on multiple NDCs reported in the same BTR submission”. The LRs requested the secretariat to collect information on these two issues, including through the

TERs of BTRs, and provide this information at the next meeting of the LRs, taking into account the discussions of the working groups of LRs and review experts on these matters.

V. Other matters

20. The LRs took note of the need for developed country Parties, and other Parties in a position to do so, to continue supporting the BTR review process, in particular by providing supplementary financial support for the process and by funding their experts' participation in the reviews. In addition, the LRs noted the need for Parties to (1) support the participation of their national experts throughout the entire BTR review process (i.e. releasing them from domestic duties during all stages of the review process: preparing for the review, conducting the review before, during and after the review week, and finalizing the TERR); (2) nominate experts with appropriate experience and thematic and sectoral technical expertise to the UNFCCC roster of experts and regularly update such nominations; and (3) encourage experts to take training examinations for more than one BTR review topic.
