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Report on the technical expert review of the first biennial transparency report of Maldives*

Summary

This report presents the results of the technical expert review of the first biennial transparency report of Maldives, conducted by a technical expert review team in accordance with the modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement), and capacity-building needs identified by the Party and by the technical expert review team in consultation with the Party during the review. The review took place from 6 to 10 April 2025 in Malé.

* In the symbol for this document, 2024 refers to the year in which the biennial transparency report was submitted, not to the year of publication.



Abbreviations and acronyms

2006 IPCC Guidelines	<i>2006 IPCC Guidelines for National Greenhouse Gas Inventories</i>
AD	activity data
BTR	biennial transparency report
CO ₂	carbon dioxide
CO ₂ eq	carbon dioxide equivalent
CRT	common reporting table
CTF	common tabular format
EF	emission factor
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
IPPU	industrial processes and product use
LULUCF	land use, land-use change and forestry
MPGs	modalities, procedures and guidelines for the transparency framework for action and support referred to in Article 13 of the Paris Agreement
NA	not applicable
NDC	nationally determined contribution
NE	not estimated
PaMs	policies and measures
QA/QC	quality assurance/quality control
TERT	technical expert review team
WM	‘with measures’
WOM	‘without measures’

I. Introduction and summary

A. Introduction

1. This report covers the technical expert review of the BTR1 of Maldives. The review was organized by the secretariat and conducted by the TERT in accordance with the MPGs,¹ particularly chapter VII thereof.
2. A draft version of this report was transmitted on 9 January 2026 to the Government of Maldives, which provided comments on 7 February 2026 that were taken into account, as appropriate, in this final version of the report.²
3. The review was conducted as an in-country review from 6 to 10 April 2025 in Malé by the following team of nominated experts from the UNFCCC roster of experts: Anudari Batsaikhan (Mongolia), Ruleta Camacho Thomas (Antigua and Barbuda), Fatma Betül Demirok (Türkiye), Veronika Ginzburg (Russian Federation) and John David Watterson (United Kingdom of Great Britain and Northern Ireland). Ruleta Camacho Thomas and Veronika Ginzburg were the lead reviewers. The review was coordinated by Sohél Pasha (secretariat).

B. Scope

4. The TERT conducted a technical expert review of the information reported in the BTR1 of Maldives as per the scope of the review defined in paragraph 146 of the MPGs, consisting of:
 - (a) Review of the consistency of the information submitted by the Party under Article 13, paragraphs 7 and 9, of the Paris Agreement with the MPGs taking into account the flexibility accorded to the Party under Article 13, paragraph 2, of the Paris Agreement (see chap. II.A below);
 - (b) Consideration of the Party's implementation and achievement of its NDC under Article 4 of the Paris Agreement (see chap. II.B below);
 - (c) Identification of areas of improvement³ for the Party related to implementation of Article 13 of the Paris Agreement (see chap. II.D below);
 - (d) Assistance in identifying capacity-building needs (see chap. II.E below).

C. Summary

5. Maldives submitted its BTR1 on 16 November 2024, before the deadline of 31 December 2024 mandated in decision 18/CMA.1. Maldives also submitted its CRTs on 16 November 2024, before the deadline, and CTF tables on 16 November 2024, before the deadline.⁴
6. A list of the areas of improvement identified on the basis of the review of the consistency of the reported information with the MPGs can be found in the assessment tables.⁵
7. The Party applied flexibility as provided for those developing country Parties that need it in the light of their capacities pursuant to Article 13, paragraph 2, of the Paris Agreement in relation to the national inventory report of anthropogenic GHG emissions by

¹ Decision 18/CMA.1, annex.

² As per para. 162(e) of the MPGs.

³ As referred to in paras. 7, 8, 146(d) and 162(d) of the MPGs.

⁴ The technical expert review was conducted on the basis of the revised version of the CTF NDC tables submitted on 5 March 2025.

⁵ Contained in document FCCC/ETF/TERR.1/2024/MDV/Add.1, available at <https://unfccc.int/first-biennial-transparency-reports>.

sources and removals by sinks⁶ and the information necessary to track progress in implementing and achieving its NDC.⁷ Information on where the flexibility was applied is included in chapters II.A.1–II.A.2 below.

D. Information provided by the Party pursuant to paragraphs 143–145 of the modalities, procedures and guidelines

8. Maldives reported information on support needed and received for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building. The Party reported on support needed and received for preparing reports pursuant to Article 13 of the Paris Agreement. Support is needed primarily for tracking progress towards achieving its NDC to enable transparent and consistent reporting of progress in BTRs, including for developing robust indicators and methodologies for monitoring the implementation of key measures such as transforming energy infrastructure (by increasing solar photovoltaic power generation and enhancing storage capacity and system reliability), ‘climate proofing’ critical infrastructure and improving early warning systems for extreme weather events, for integrating climate considerations into national development planning and for addressing significant technology and capacity-building gaps across sectors. Support has been received for preparing the BTR1, the first biennial update report and the third national communication; conducting technology needs assessments; strengthening institutional readiness; and improving data systems, methodologies and stakeholder engagement to enable robust monitoring and reporting. Table 1 summarizes the information that Maldives reported in CTF table III.13 on support received. The TERT noted that the above-mentioned information reported by the Party is not subject to review as per the scope of the review defined in paragraph 146 of the MPGs.

Table 1

Summary of support needed and received by Maldives for implementing Article 13 of the Paris Agreement and transparency-related activities, including for transparency-related capacity-building

(USD million)

<i>Status of support</i>	<i>Amount</i>
Support needed from 2017 to 2026	NE
Support received for 2017 to 2026	3.31

Sources: Maldives’s BTR1 and CTF table III.13.

II. Technical expert review⁸

A. Review of the consistency of the submitted information with the modalities, procedures and guidelines⁹

1. National inventory report¹⁰

9. The TERT assessed the information reported in the BTR1 of Maldives and identified areas of improvement relating to consistency with the MPGs, which are described in tables 2, 3 and 7 of the assessment tables referred to in paragraph 6 above and summarized in table 2.

⁶ The developing country Party applied flexibility in the light of its capacities with respect to the provisions in paras. 29, 48 and 57 of the MPGs.

⁷ The developing country Party applied flexibility in the light of its capacities with respect to the provision in para. 85 of the MPGs.

⁸ As per para. 187 of the MPGs.

⁹ As per para. 146(a) of the MPGs.

¹⁰ As per para. 150(a) of the MPGs.

Table 2

Information reported in Maldives's national inventory report and review of consistency with the modalities, procedures and guidelines

<i>Element</i>	<i>Information to be reported</i>	<i>Responses and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
Submission type (para. 12 of the MPGs)	Has the national inventory report been submitted as a stand-alone document?	No	No areas of improvement relating to recommendations were identified
Time series (paras. 57–58 of the MPGs)	What years have been reported and is the time series in accordance with the MPGs? ^b	2001–2022, in accordance with the MPGs	No areas of improvement relating to recommendations were identified
Metrics (para. 37 of the MPGs)	Has the Party used the 100-year global warming potential values from the IPCC Fifth Assessment Report?	Yes	No areas of improvement relating to recommendations were identified
	Has the Party used other metrics?	No	No areas of improvement relating to recommendations were identified
Gases (paras. 47–49 and 51 of the MPGs)	Which gases have been reported? ^b	CO ₂ , methane and nitrous oxide	No areas of improvement relating to recommendations were identified
Indirect emissions (para. 52 of the MPGs)	Has the Party reported indirect CO ₂ emissions and national totals with and without indirect CO ₂ ?	No	No areas of improvement relating to recommendations were identified
	Has the Party reported indirect nitrous oxide emissions from sources other than those in the agriculture and LULUCF sectors as a memo item?	No	No areas of improvement relating to recommendations were identified
National circumstances and institutional arrangements (paras. 18–19 of the MPGs)	Has the Party reported information on the functions related to inventory planning, preparation and management?	Yes	No areas of improvement relating to recommendations were identified
Methodologies, parameters and data (paras. 20–24 of the MPGs)	Has the Party used the 2006 IPCC Guidelines?	Partly	3.E.1, 3.E.2, 3.E.3, 7.W.2
	Has the Party used other IPCC methodological guidance?	No	No areas of improvement relating to recommendations were identified
Key category analysis (paras. 25 and 41–42 of the MPGs)	Has the Party reported a key category analysis?	Yes, a key category analysis was performed using approach 1 and a 95 per cent threshold for level and trend	2.G.1

<i>Element</i>	<i>Information to be reported</i>	<i>Responses and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
		assessment for the latest reporting year (2022) and with LULUCF	
Time-series consistency and recalculations (paras. 26–28 and 43 of the MPGs)	Has the Party reported a consistent time series?	Partly	2.G.10, 3.E.5
	Has the Party provided justification and explanatory information for recalculations?	No	2.G.4
Uncertainty assessment (paras. 29 and 44 of the MPGs)	Has the Party reported the results of the uncertainty analysis and the methods used, underlying assumptions and trends? ^b	Only qualitatively discussed and reported, with very limited detail presented	2.G.2
QA/QC plan and procedures (paras. 34–36 and 46 of the MPGs)	Has the Party elaborated information on an inventory QA/QC plan, including information on the inventory agency responsible for implementing QA/QC, and current and future QA/QC procedures?	Partly	2.G.3
Assessment of completeness (paras. 30–33, 45, 47 and 50 of the MPGs)	Have any areas of improvement for lack of completeness been identified for the following sectors?	Yes	2.G.9
	Energy	Yes	3.E.8, 3.E.9
	IPPU	Sector not reported	2.G.9
	Agriculture	Sector not reported	2.G.9
	LULUCF	Sector not reported	2.G.9
	Waste	Yes	7.W.1, 7.W.3, 7.W.4, 7.W.5
Threshold for reporting significant categories (para. 32 of the MPGs)	Are the estimated emissions for all categories and in total for all gases and categories reported insignificant below the relevant thresholds?	No	2.G.5
	For categories reported as “NE” owing to insignificance, has information been reported showing that the likely level of emissions is below the threshold of significance?	No	NA
Methodologies, EFs, parameters and AD (paras. 39–40 and 53–56 of the MPGs)	Has information been reported on categories, gases, methodologies		

<i>Element</i>	<i>Information to be reported</i>	<i>Responses and summary as relevant</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
	(including the rationale for selecting them), EFs and AD at a disaggregated level for the following sectors?		
	Energy	Partly	3.E.6
	Has information been reported on international aviation and marine bunker fuel emissions as two separate entries and such emissions distinctly reported from national totals?	Yes	NA
	Has information been reported indicating how feedstocks and non-energy use of fuels have been accounted for in the inventory, under the energy or IPPU sector?	No	NA
	IPPU	No	No areas of improvement relating to recommendations were identified
	Agriculture	No	No areas of improvement relating to recommendations were identified
	LULUCF	No	No areas of improvement relating to recommendations were identified
	Waste	Yes	No areas of improvement relating to recommendations were identified

^a See document FCCC/ETF/TERR.1/2024/MDV/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

^b The developing country Party applied flexibility in the light of its capacities with respect to this provision.

2. Information necessary to track progress in implementing and achieving the nationally determined contribution¹¹

10. The TERT assessed the information reported in the BTR1 of Maldives and identified areas of improvement relating to consistency with the MPGs, which are described in tables 8, 10 and 11 of the assessment tables referred to in paragraph 6 above and summarized in table 3.

Table 3

Information reported in Maldives's submission

<i>Topic</i>	<i>ID#(s) for the area(s) of improvement identified^a</i>
National circumstances and institutional arrangements (paras. 59–63 of the MPGs)	8.1
Description of the NDC under Article 4 of the Paris Agreement, including updates (para. 64 of the MPGs)	No areas of improvement relating to recommendations were identified
Information necessary to track progress in implementing and achieving the NDC under Article 4 of the Paris Agreement (paras. 65–79 of the MPGs)	10.1, 10.2
Mitigation PaMs, actions and plans related to implementing and achieving the NDC under Article 4 of the Paris Agreement ^b (paras. 80–90 of the MPGs)	11.1, 11.5
Summary of GHG emissions and removals (para. 91 of the MPGs)	No areas of improvement relating to recommendations were identified
Projections of GHG emissions and removals (paras. 92–102 of the MPGs)	No areas of improvement relating to recommendations were identified

^a See document FCCC/ETF/TERR.1/2024/MDV/Add.1. The areas of improvement referred to in this table comprise only those relating to recommendations in that document.

^b The developing country Party applied flexibility in the light of its capacities with respect to this provision.

3. Financial, technology development and transfer, and capacity-building support provided¹²

11. Maldives does not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Articles 13, paragraph 9, of the Paris Agreement. Accordingly, the Party did not provide information on financial, technology development and transfer, or capacity-building support provided to developing country Parties under Articles 9–11 of the Paris Agreement in its BTR1.¹³

B. Consideration of the Party's implementation and achievement of its nationally determined contribution¹⁴

12. In considering Maldives's progress in implementing and achieving its NDC, the TERT noted that the NDC¹⁵ is defined as a 26 per cent reduction in total GHG emissions by 2030 relative to the 'business as usual' scenario conditional upon support received and availability of financial resources, technology transfer and capacity-building. Additionally, the NDC includes a secondary target of achieving net zero emissions by 2030 contingent upon receiving extensive financial, technology transfer and capacity-building support from the international community.

¹¹ As per para. 150(b) of the MPGs.

¹² As per para. 150(c) of the MPGs.

¹³ As per para. 118 of the MPGs.

¹⁴ As per para. 146(b) of the MPGs.

¹⁵ The consideration of the Party's implementation and achievement of its NDC is in the context of the NDC submitted by Maldives on 28 December 2020. The TERT noted that the Party submitted a new NDC on 27 February 2025.

13. The indicator that Maldives selected to track progress in implementing and achieving its NDC is described in table 4.

Table 4

Description of the indicator(s) selected by Maldives to track progress in implementing and achieving its nationally determined contribution

<i>NDC target</i>	<i>Indicator</i>	<i>Description</i>
26 per cent reduction in GHG emissions by 2030 relative to 'business as usual'	Percentage deviation from the 'business as usual' emission projection	Percentage reduction in GHG emissions relative to the 'business as usual' scenario; the baseline is the scenario of no mitigation action over the implementation period of the NDC (2015–2030); projected emissions in 2030 under such a 'business as usual' scenario are 4,414.42 kt CO ₂ eq

Sources: Maldives's BTR1 and CTF tables 1–3, and information provided by the Party during the review.

14. The TERT noted that the contribution of LULUCF to achieving the NDC is not included in the Party's target-year level and that Maldives does not plan to use internationally transferred mitigation outcomes from cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement or the mechanism established by Article 6, paragraph 4, of the Paris Agreement towards the achievement of its NDC.

15. Table 5 summarizes information on progress in implementing the NDC based on the indicator percentage deviation from the 'business as usual' emission projection.

Table 5

Summary of information on Maldives's progress in implementing and achieving its nationally determined contribution

(%)

<i>Indicator</i>	<i>Information on reference point (2020)</i>	<i>Most recent information provided (2022)</i>	<i>Target (2030)</i>
Percentage deviation from the 'business as usual' emission projection	–0.9	–1.5	–26.0

Sources: Maldives's BTR1 and CTF table 4, and information provided by the Party during the review.

16. According to the most recent information on percentage deviation from the 'business as usual' emission projection provided in CTF table 4, in 2022 the difference between Maldives's projected 'business as usual' emissions and actual emissions reported was –1.5 per cent.

17. Maldives reported information on the actions and PaMs that support the implementation and achievement of its NDC. The key sectors for the Party are energy and waste, and mitigation PaMs, actions and plans in these sectors are expected to contribute to reducing GHG emissions. Table 6 provides a summary of the reported information on the key PaMs of Maldives.

Table 6

Summary of information on key policies and measures reported by Maldives

<i>Sector</i>	<i>Key PaMs^a</i>	<i>Estimate of achieved GHG emission reductions in 2024 (kt CO₂ eq)</i>
Policy framework and cross-sectoral measures	Climate Emergency Act	Flexibility applied
	Energy Policy and Strategy (2024–2029)	Flexibility applied
	Magey Saafu Raajje National Waste and Resource Management Policy and Strategy (2024–2028)	Flexibility applied

Energy

<i>Sector</i>	<i>Key PaMs^a</i>	<i>Estimate of achieved GHG emission reductions in 2024 (kt CO₂eq)</i>
Energy efficiency	Fahi Ali programme (replacing traditional light fixtures with energy-efficient light-emitting diode lighting) ^b	Flexibility applied
	Energy Efficiency Standards and Labeling Program (Hakathari Program) ^b	Flexibility applied
Energy supply and renewables	Preparing Outer Islands for Sustainable Energy Development ^b	14.93
	Accelerating Sustainable Private Investments in Renewable Energy ^b	7.02
	Accelerating Renewable Energy Investments and Sustainable Energy ^b	Flexibility applied
	Accelerating Sustainable Clean Energy Investments for Net Zero Transition ^b	Flexibility applied
	Accelerating Sustainable System Development Using Renewable Energy ^b	Flexibility applied
Waste	Greater Malé Waste-to-Energy Project ^b	Flexibility applied

Sources: Maldives’s BTR1 and CTF table 5, and information provided by the Party during the review.

^a Names of PaMs reproduced as reported in Maldives’s BTR.

^b Included in the WM scenario projections.

18. The TERT noted that PaMs in the energy and waste sectors are expected to play a key role in the achievement of the NDC target. In the energy sector, the actions relate to energy supply and renewables (increasing solar photovoltaic power generation, energy storage capacity and grid stabilization, involving both the public and the private sector) and energy efficiency (increasing the efficiency of energy generators, upgrading electricity grids to minimize grid loss, replacing all light fixtures in the country with light-emitting diodes and developing labels for household appliances for comparing the energy consumption and efficiency of all products). Since 2015, progressive development of national renewable energy policies and technological advances in photovoltaic systems and energy storage have enhanced the implementation and effectiveness of mitigation PaMs. In the waste sector, the mitigation contribution is expected to come from establishing waste-to-energy plants and optimizing the design, operation and integration of those plants in the electricity grid to ensure maximum electricity generation from waste.

19. The TERT noted that Maldives, as a small island developing State, faces unique national circumstances that affect its ability to implement and achieve its NDC. These include high dependence on imported fossil fuels, limited land area, dispersed island geography and great vulnerability to climate change impacts, such as sea level rise.

20. Maldives reported projections for 2025–2030 under the WM scenario.¹⁶ The WM scenario reported by the Party includes PaMs implemented and adopted until 2022. In addition to the WM scenario, Maldives reported the WOM scenario. The projected emission levels are presented in table 7.

Table 7
Summary of greenhouse gas emission projections for Maldives

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2022 level (%)</i>	<i>Change in relation to 2011 level (%)</i>
Inventory data 2011	1 152.87	NA	NA
Inventory data 2022	2 359.72	NA	104.7
WOM projections for 2025	3 187.75	35.1	176.5
WM projections for 2025	3 002.58	27.2	160.4

¹⁶ Note that, as per para. 93 of the MPGs, projections shall not be used to assess progress towards the implementation and achievement of an NDC under Article 4 of the Paris Agreement unless the Party has identified a reported projection as its baseline.

	<i>GHG emissions (kt CO₂ eq/year)</i>	<i>Change in relation to 2022 level (%)</i>	<i>Change in relation to 2011 level (%)</i>
WOM projections for 2030	4 414.42	87.1	282.9
WM projections for 2030	3 658.45	55.0	217.3

Sources: Maldives's BTR1 and CTF tables 6–9. Maldives provided updated projections during the review.

Note: The projections are for GHG emissions without LULUCF and excluding indirect CO₂ emissions.

21. The TERT noted that, in the WOM scenario that corresponds to the baseline scenario, GHG emissions are expected to increase by 35.1 per cent in 2022–2025. In the WM scenario, the current mitigation actions are projected to reduce GHG emissions by 17 per cent below the 'business as usual' level by 2030. This reduction is 9 percentage points lower than the NDC target of 26 per cent. The Party reported that the gap may be bridged by implementing planned measures that were not included in the projections owing to data limitations, such as the 150 MW solar photovoltaic project under the Special Economic Zones Act, the 200 MW liquefied natural gas power production initiative in the Greater Malé region, vehicle emission control standards and improvements to diesel-based energy production.

22. The TERT assessed Maldives's progress towards its NDC target for 2020–2022. The TERT considers that, on the basis of a comparison of information on percentage deviation from the 'business as usual' emission projection in the most recent reported year (i.e. 2022) with the indicator level corresponding to the 'business as usual' scenario in 2030, and taking into account information on mitigation actions, projections for key indicators and national circumstances, Maldives did not make expected progress in 2020–2022 and may face challenges keeping on track to achieving its NDC target.

C. Consideration of the Party's support provided¹⁷

23. Maldives did not consider itself subject to the reporting obligations applicable to developed country Parties pursuant to Article 13, paragraph 9, of the Paris Agreement and did not report information in its BTR1 on support provided (see para. 11 above).

D. Identification of areas of improvement¹⁸

24. During the technical expert review, the TERT identified areas of improvement in relation to Maldives's implementation of Article 13 of the Paris Agreement, which are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

E. Assistance in identifying capacity-building needs¹⁹

25. The TERT, in consultation with Maldives, identified the following prioritized needs for capacity-building to facilitate the Party's reporting in its BTR relating to the flexibilities applied by it as per the MPGs:²⁰

(a) Collecting AD for categories and gases not yet fully covered in the inventory, such as, for the IPPU sector, use of hydrofluorocarbons in heating, ventilation and air conditioning; for the agriculture sector, fertilizer use and occurrence and extent of enteric fermentation; and for the LULUCF sector, sources of emissions and removals (where applicable); and examining the possibility of applying remote-sensing data to identify land use and land-use changes over time and, if suitable AD are collected, applying methods from the 2006 IPCC Guidelines to estimate emissions and removals from the LULUCF sector to progressively expand coverage of all seven gases required to be reported by the MPGs;

¹⁷ As per para. 146(c) of the MPGs.

¹⁸ As per para. 146(d) of the MPGs.

¹⁹ As per para. 146(e) of the MPGs.

²⁰ For a complete list of the capacity-building needs identified by the TERT in consultation with the Party, see table 15 in document FCCC/ETF/TERR.1/2024/MDV/Add.1.

(b) Completing scoping calculations (i.e. preliminary simplified estimates) to estimate the likely levels of emissions and removals (where applicable) of all gases from all sectors by using approximated AD and default EFs from the 2006 IPCC Guidelines, and using these estimates to justify the reporting of categories as “NE”;

(c) Conducting a key category analysis in line with the MPGs using the methodology provided in the 2006 IPCC Guidelines;

(d) Improving and updating the existing uncertainty analysis and conducting an uncertainty analysis in line with the MPGs using the methodologies in the 2006 IPCC Guidelines;

(e) Estimating and reporting expected and achieved GHG emission reductions for actions and PaMs, particularly regarding projects related to energy efficiency and to waste.

26. Furthermore, in order to facilitate continuous improvement in reporting, the following additional capacity-building needs were identified during the review:

(a) Improving and updating the existing QA/QC plan for the GHG inventory, and generating and implementing a QA/QC plan compliant with the QA/QC plan specifications in the 2006 IPCC Guidelines;

(b) Strengthening national experts’ understanding of the provisions of the MPGs, especially those related to tracking progress towards achieving the NDC;

(c) Developing projections of GHG emissions and removals, including by selecting appropriate projection models for each sector, gathering sufficient and reliable input data, applying the models, evaluating the results, determining assumptions and parameters pertaining to PaMs included in the WM projections and ‘with additional measures’ projections, if included, and reporting on these elements in the BTR.

27. Maldives also identified the capacity-building support needs in its BTR1 (table 17).

III. Conclusions and recommendations

28. The TERT conducted a technical expert review of the information reported in the BTR1, CRTs and CTF tables of Maldives in accordance with the MPGs.

29. The areas of improvement identified by the TERT on the basis of the review of the consistency of the information reported by Maldives with the MPGs are summarized in chapter II.A above and included in the assessment tables referred to in paragraph 6 above.

30. The TERT considers that, on the basis of a comparison of information on percentage deviation from the ‘business as usual’ emission projection for the most recent reported year (i.e. 2022) with the base-year level and target level, and taking into account information on mitigation actions, projections and national circumstances and relevant underlying drivers of emissions, Maldives did not make the progress expected in 2021–2022 and may face challenges keeping on track to achieving its NDC target.

31. The TERT notes that mitigation actions in the energy and waste sectors are expected to play a key role in the achievement of the NDC target. In the energy sector, the actions relate to energy supply and renewables (increasing solar power generation) and energy efficiency (improving both supply- and demand-side efficiency). In the waste sector, the mitigation contribution is expected to come from establishing waste-to-energy plants.

32. Maldives did not report information on financial, technology development and transfer, or capacity-building support provided under Articles 9–11 of the Paris Agreement in its BTR1 in accordance with the MPGs.²¹

33. Regarding the implementation of Article 13 of the Paris Agreement and transparency-related activities, Maldives requires support for tracking progress towards the NDC and addressing significant technology and capacity-building gaps identified across various

²¹ As per para. 118 of the MPGs.

sectors. The amount of support needed from 2017 to 2026 was not estimated, whereas support received for 2017 to 2026 through various channels totals USD 3.31 million.

34. In consultation with Maldives, the TERT identified reporting-related needs for capacity-building support relating to the flexibilities applied by the Party as per the MPGs that could facilitate the Party's preparation of subsequent BTRs. For Maldives, the main reporting-related needs for capacity-building support are collecting AD or estimating the likely levels of emissions and removals (where applicable) from the IPPU, agriculture and LULUCF sectors by using approximated AD and default EFs from the 2006 IPCC Guidelines, and using these estimates to justify reporting applicable categories as "NE" for those sectors; performing an uncertainty analysis; and estimating and reporting expected and achieved GHG emission reductions for actions and PaMs.

Annex

Documents and information used during the review

A. Reference documents

BTR1 of Maldives. Available at <https://unfccc.int/first-biennial-transparency-reports>.

BTR1 CTF tables of Maldives.
Available at <https://unfccc.int/first-biennial-transparency-reports>.

CRTs of Maldives. Available at <https://unfccc.int/first-biennial-transparency-reports>.

“Guidance for operationalizing the modalities, procedures and guidelines for the enhanced transparency framework referred to in Article 13 of the Paris Agreement”. Decision 5/CMA.3. FCCC/PA/CMA/2021/10/Add.2. Available at <https://unfccc.int/documents/460951>.

IPCC. 2006. *2006 IPCC Guidelines for National Greenhouse Gas Inventories*. S Eggleston, L Buendia, K Miwa, et al. (eds.). Hayama, Japan: Institute for Global Environmental Strategies. Available at <http://www.ipcc-nggip.iges.or.jp/public/2006gl>.

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NDC of Maldives. Available at <https://unfccc.int/NDCREG>.

B. Additional information provided by the Party

Responses to questions during the review were received from Ahmed Masoon Hassan (Ministry of Tourism and Environment of Maldives), including additional material.
