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Ministry of Climate, Energy and Environment  
Greenhouse Gas Inventory  
and Research Center

# Flexibility and improvement in BTR2

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Ministry of Sustainability  
and the Environment  
— SINGAPORE —

NCCS  
NATIONAL CLIMATE CHANGE SECRETARIAT  
SINGAPORE | STRATEGY GROUP  
PRIME MINISTER'S  
OFFICE



United Nations  
Framework Convention on  
Climate Change

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# Agenda

**Overview of flexibility provisions in the MPGs**

**Application of flexibility in BTR1**

**Improvements and application of flexibility in BTR2**

**Summary and conclusions**



# Flexibility

Article 13 of the Paris Agreement: ‘The transparency framework shall provide **flexibility** in the implementation of the provisions of this Article to **those developing country Parties that need it in the light of their capacities.**’

The MPGs contain specific flexibility provisions for:

- the GHG inventory,
- mitigation policies and measures, and
- projections.

The application of flexibility is **self-determined**. The Party shall **indicate the provisions** to which flexibility is applied, **clarify capacity constraints** and **provide self-determined estimated time frames** for improvements.



# Application of flexibility in the BTR1

- Most countries participating in this PATPA workshop used flexibility related to the **National Inventory**.
- Several participating countries used flexibility relating to **projections**.
- Two participating countries stated that they apply flexibility relating to the effects of **mitigation policies and measures**.

Message from the PATPA Annual Partnership Retreat 2025:

*‘Flexibility allowed for the preparation of a complete BTR by developing countries, despite their limited capacities.’*



# Flexibility relating to GHG inventories

Paragraph	Flexibility provision
25	<b>Key category analysis:</b> Use a lower threshold.
29	<b>Uncertainty assessment:</b> Provide a qualitative discussion.
32	<b>Assessment of completeness:</b> Use a higher threshold for categories for which emissions are not estimated.
34-35	<b>QA/QC plan and QC procedures:</b> Encouragement to elaborate and implement the plan and procedures.
48	<b>Gases:</b> Report CO <sub>2</sub> , CH <sub>4</sub> and N <sub>2</sub> O (but not all fluorinated gases).
57	<b>Time series – starting point:</b> Start with the NDC reference year/period (e.g., 2005 instead of 1990).
58	<b>Time series – latest reporting year:</b> Three years prior to submission (e.g., 2021 in the submission of 2024).



# Flexibility relating to mitigation policies and measures; and projections

Paragraph	Flexibility provision
85	<b>Mitigation policies and measures – estimates of emission reductions:</b> Encouragement to report this information.
92	<b>Projections – overall flexibility:</b> Encouragement to report projections.
95	<b>Projections – extent of the time series:</b> Extend projections to the end point of the NDC only (e.g., 2030).
102	<b>Projections – less detailed methodology or coverage:</b> Report projections using a less detailed methodology or coverage.



# Reporting on flexibility

In the transparency guidance (decision 5/CMA.3), the following elements were introduced:

**(a) Chapter on flexibility** in the BTR outline, covering:

- Reporting provisions to which flexibility is applied;
- Capacity constraints in relation to the application of flexibility, and
- self-determined estimated time frames for improvements in relation to those capacity constraints

**(b) Flexibility summary table** in the CRT

**(c) Rules for reporting in GHG inventory tables**



# Chapter on flexibility: Example from Indonesia

## CHAPTER VI INFORMATION ON FLEXIBILITY

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### 6.1 AREA OF FLEXIBILITY

#### 6.1.1 GHG INVENTORY

The GHG Inventory implemented flexibility in four areas: (i) Completeness, (ii) Types of greenhouse gases, (iii) Time series, and (iv) Quality Assurance and Quality Control.

##### a. Completeness

The application of flexibility involves defining insignificant sources as those contributing less than 0.1% to the national total GHG emissions (without LULUCF) or 1,000 kt CO<sub>2</sub> equivalent, whichever is lower. Additionally, the total emissions from these insignificant categories must be less than 0.2% of the national total GHG emissions (without LULUCF). A total of 34



# Flexibility summary table: Example from Bhutan

## SUMMARY TABLE ON THE USE OF FLEXIBILITY PROVISIONS

BTN-CRT-2024-V0.6

MPG flexibility provision	Year	Sector	Category	Gas	Description of the application of flexibility	Clarification of capacity constraint	Timeframe for improvement	Progress made in addressing areas of improvement
Para. 57 of decision 18/CMA.1 (Annual time series)	1990-2018	All	All	All	Previous submission data are not available to the current inventory team	Change in management and change of personnel at the NDA, additionally, the current inventory team does not have the time nor the expertise to recalculate previous emission estimates	NC4 if adequate support is availed	Inclusion of 2019 and 2020 estimates.
Para. 48 of decision 18/CMA.1 (Reporting F-gases)	All	2. IPPU, 6. Other	All	HFCs, PFCs, SF <sub>6</sub> , NF <sub>3</sub>	F gases are not reported	There is no capacity within Bhutan to identify and record F gases used	Subject to resource availability for data systems as well as capacity building	Some data is available on total quantity of HFCs imported without their identification.
Para. 35 of decision 18/CMA.1 (QC procedures)	All	All		All	Rudimentary QA/QC Plan implemented	There is neither institutional arrangements nor technical capacity to implement a robust QA/QC Plan	NC 4 if resources are made available	NTWG, C4 and NEC are used as quasi QA/QC bodies

**Note:** This table is used on a voluntary basis.



# Improvements – example from Malaysia

## **SECTION V: IMPROVEMENTS IN REPORTING**

In this section, the improvements in reporting pertaining to the Section II and Section III of the BTR1 are written in accordance with the 5/CMA.3 document.

For the Section II, the improvements are intended to be undertaken mainly on the key categories. Description on the improvements for the key categories is provided in the Chapter 8 of Section I. Improvement for all key categories may require relatively extensive capacity and resources. Hence, certain key categories are given priority to be improved while for other key categories, Malaysia may require additional capacity and funding. Practically, the improvements prioritised would require time for development and subsequent implementation. Any applicable improvements would be reported in the next BTRs.

For the Section III, the improvements are given priority mainly on the sectoral projection and the quantification of the PAMs. Malaysia may require capacity building to develop the capacity needed for both areas mentioned.



# Summary and conclusions

- The ETF provides flexibility to those developing country Parties that need it in the light of their capacities.
- The MPGs contain specific flexibility provisions for the **GHG inventory, mitigation policies and measures, and projections.**
- In the BTR, Parties shall **indicate the provision** to which flexibility is applied, clarify **capacity constraints**, and provide self-determined **estimated time frames for improvements.**
- This can be done in the **BTR chapters** on flexibility and improvements in reporting over time, or in the **flexibility summary table.**

*Flexibility allows for complete reporting despite limited capacity.*



# Flexibility: Guiding questions

- In which areas did your country apply flexibility in its BTR1?
- Which challenges did you encounter with the reporting provisions on flexibility?
- Which improvements are you planning to make in the BTR2?
- Which challenges or data gaps remain?



# Backup slide: Flexibility in the GHG inventory tables

Option (a)

Notation keys

TABLE 2(II) SECTORAL REPORT FOR INDUSTRIAL PROCESSES AND PRODUCT USE - EMISSIONS OF HFCs, PFCs, SF <sub>6</sub> AND NF <sub>3</sub>				
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	HFC-23	HFC-32	HFC-41	
		(0)		
<b>2. Total actual emissions of halocarbons (by chemical), SF<sub>6</sub> and NF<sub>3</sub></b>	<b>11</b>		FX	FX
<b>2.B. Chemical industry</b>			FX	FX
2.B.9. Fluorochemical production			FX	FX
2.B.9.a. By-product emissions			FX	FX
2.B.9.b. Fugitive emissions			FX	FX
2.B.10. Other			FX	FX
<b>2.C. Metal industry</b>			FX	FX
2.C.3. Aluminium production				
2.C.4. Magnesium production			FX	FX
2.C.7. Other			FX	FX
<b>2.E. Electronics industry</b>	<b>11</b>		FX	FX
2.E.1. Integrated circuit or semiconductor	<b>10</b>		FX	FX
2.E.2. TFT flat panel display	<b>1</b>		FX	FX
2.E.3. Photovoltaics			FX	FX
2.E.4. Heat transfer fluid			FX	FX
2.E.5. Other (as specified in table 2(II))			FX	FX
<b>Documentation box:</b>				
Explanation of how the specific flexibility provision has been applied ...				

Option (b)

Collapsing of columns

TABLE 2(II) SECTORAL REPORT FOR INDUSTRIAL PROCESSES AND PRODUCT USE - EMISSIONS OF HFCs, PFCs, SF <sub>6</sub> AND NF <sub>3</sub>		
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	HFC-23	
	(0)	
<b>2. Total actual emissions of halocarbons (by chemical), SF<sub>6</sub> and NF<sub>3</sub></b>	<b>11</b>	
<b>2.B. Chemical industry</b>		
2.B.9. Fluorochemical production		
2.B.9.a. By-product emissions		
2.B.9.b. Fugitive emissions		
2.B.10. Other		
<b>2.C. Metal industry</b>		
2.C.3. Aluminium production		
2.C.4. Magnesium production		
2.C.7. Other		
<b>2.E. Electronics industry</b>	<b>11</b>	
2.E.1. Integrated circuit or semiconductor	<b>10</b>	
2.E.2. TFT flat panel display	<b>1</b>	
2.E.3. Photovoltaics		
2.E.4. Heat transfer fluid		
2.E.5. Other (as specified in table 2(II))		
<b>Documentation box:</b>		
Explanation of how the specific flexibility provision has been applied		

Option (c)

Collapsing of table

TABLE 2(II) SECTORAL REPORT FOR INDUSTRIAL PROCESSES AND PRODUCT USE - EMISSIONS OF HFCs, PFCs, SF <sub>6</sub> AND NF <sub>3</sub>	
GREENHOUSE GAS SOURCE AND SINK CATEGORIES	HFC-23
	(0)
<b>2. Total actual emissions of halocarbons (by chemical), SF<sub>6</sub> and NF<sub>3</sub></b>	<b>11</b>
<b>2.B. Chemical industry</b>	
2.B.9. Fluorochemical production	
2.B.9.a. By-product emissions	
2.B.9.b. Fugitive emissions	
2.B.10. Other	
<b>2.C. Metal industry</b>	
2.C.3. Aluminium production	
2.C.4. Magnesium production	
2.C.7. Other	
<b>2.E. Electronics industry</b>	<b>11</b>
2.E.1. Integrated circuit or semiconductor	<b>10</b>
2.E.2. TFT flat panel display	<b>1</b>
2.E.3. Photovoltaics	
2.E.4. Heat transfer fluid	
2.E.5. Other (as specified in table 2(II))	
<b>Documentation box:</b>	
Explanation of how the specific flexibility provision has been applied	

Source: Moosmann & Herold (2022), Understanding the Transparency Guidance, <https://www.oeko.de/en/publications/understanding-the-transparency-guidance/>