



# **Group Exercise: Filling Article 6 information in the structured summary**

# Exercise Scenario: Country A

Country A wishes to report BTR 2 (in 2026) covering emissions from 2021-2024.

Country A is participating in Article 6 as a host country and have authorized and transferred a total of 1,000 ITMOs during 2021-2024. Country A does not acquire or use any ITMOs during this period.

## Country A's NDC

**NDC target:** A reduction of 10,000 tCO<sub>2</sub>eq from 2020 level by 2030

**NDC target type:** Single-year NDC

**NDC coverage:** All sectors, excluding LULUCF

Country A has formulated the indicative multi-year emissions trajectory consistent with the NDC as shown below.

	Metric	Base year 2020	2021	2022	2023	2024
Indicative multi-year trajectory	tCO <sub>2</sub> eq	50,000	49,000 (- 1,000)	48,000 (- 1,000)	47,000 (- 1,000)	46,000 (- 1,000)

# Country A's Factsheet

## Country emissions profile:GHG inventory report

Sectors	Metric	2021	2022	2023	2024
Energy, IPPU, Waste, Agriculture	tCO <sub>2</sub> eq	48,000	47,500	46,000	44,500
LULUCF	tCO <sub>2</sub> eq	- 10,000	- 11,000	- 12,000	- 13,000
Net emissions	tCO <sub>2</sub> eq	38,000	36,500	34,000	31,500

## ITMOs originated from Country A that have been “first transferred” during 2021-2024

	Metric	2021	2022	2023	2024
ITMOs first transferred* (vintage year)	tCO <sub>2</sub> eq	100	200	400	800

\*Note: not cumulative.

# Exercise

Please fill in the “simplified” structured summary on Article 6 (“Exercise Sheet”) for Country A demonstrating corresponding adjustments and adjusted emissions balance using the following methods:

1. Averaging method
2. Indicative multi-year emission trajectory method

# Exercise Sheet 1: Average method

	NDC implementation period			
	2021	2022	2023	2024
Annual emissions and removals covered by NDC	48,000	47,500	46,000	44,500
Annual quantity of ITMOs first transferred	100	200	400	800
Annual quantity of ITMOs used	0	0	0	0
Net annual quantity of ITMOs	100	200	400	800
The cumulative amount of ITMOs, divided by the number of elapsed years in the NDC implementation period	100 [100/1]	150 [(100+200)/2]	233 [(100+200+400)/3]	375 [(100+200+400+800)/4]
Total quantitative corresponding adjustments	100	150	233	375
<b>An annual emissions balance</b>	(48,000+100) <b>48,100</b>	(47,500+150) <b>47,650</b>	(46,000+233) <b>46,233</b>	(44,500+375) <b>44,875</b>

## Exercise Sheet 2: Indicative trajectory method

	NDC implementation period			
	2021	2022	2023	2024
An indicative multi- year emissions trajectory	49,000	48,000	47,000	46,000
Annual emissions and removals covered by NDC	48,000	47,500	46,000	44,500
Annual quantity of ITMOs first transferred	100	200	400	800
Annual quantity of ITMOs used	0	0	0	0
Net annual quantity of ITMOs	100	200	400	800
Total quantitative corresponding adjustments	100	200	400	800
<b>An annual emissions balance</b>	$(48,000+100)$ <b>48,100</b>	$(47,500+200)$ <b>47,700</b>	$(46,000+400)$ <b>46,400</b>	$(44,500+800)$ <b>45,300</b>