Insights from Commonwealth Countries' First Biennial Transparency Reports

Visible Progress, Hidden Barriers, Tangible Solutions

The Commonwealth
Climate Finance Access Hub

Commonwealth Countries' First Biennial Transparency Reports Review

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This report has been developed by the Commonwealth Secretariat to provide a comprehensive analysis of the first Biennial Transparency Reports (BTR1) across member countries. It aims to support Commonwealth countries to overcome hidden barriers and implement tangible solutions for the Enhanced Transparency Framework under the Paris Agreement.

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Acronyms and Abbreviations

BTR	Biennial Transparency Report
BTR1	First Biennial Transparency Report
BUR	Biennial Update Report
CBIT	Capacity Building Initiative for Transparency
CBIT-GSP	Capacity Building Initiative for Transparency – Global Support Programme
CCFAH	Commonwealth Climate Finance Access Hub
COP	Conference of the Parties
ETF	Enhanced Transparency Framework
EV	electric vehicle
FLLoCA	Financing Locally-led Climate Adaptation (Kenya)
GCF	Green Climate Fund
GEF	Global Environment Facility
GHG	greenhouse gas
IPCC	Intergovernmental Panel on Climate Change
LDC	least developed country
LULUCF	land use, land-use change and forestry
MOU	memorandum of understanding
MPG	Modalities, Procedures and Guidelines
MRV	Measurement, Reporting and Verification
NDC	Nationally Determined Contribution(s)
REDD+	Reducing Emissions from Deforestation and Forest Degradation
SIDS	small island developing states
TER	Technical Expert Review
UNDP	United Nations Development Programme
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change

Executive Summary

The first Biennial Transparency Reports (BTR1s), due by 31 December 2024 under the Paris Agreement's Enhanced Transparency Framework (ETF), represented a landmark moment in global climate accountability. For the Commonwealth, a family of 56 nations spanning developed, developing, least developed and small island developing states, these reports offer a unique window into the diverse capacities, achievements and challenges of member countries in meeting their transparency obligations.

Of the 56 Commonwealth member countries, 23 (41 per cent) submitted their BTR1 by the deadline. While this reflects genuine progress, particularly among developed members and several pioneer developing countries, it also reveals significant capacity and resource gaps that must be addressed as the reporting cycle continues.

The report draws on a systematic desk review of 23 Commonwealth BTR1 submissions, a global synthesis report by the UN Framework Convention on Climate Change (UNFCCC) Secretariat (FCCC/PA/CMA/2025/16), and country-level survey and interview feedback. It identifies best practices, recommends targeted interventions, and calls on the Commonwealth to deploy its unique networks to close the transparency gap ahead of the next BTR cycle. Major feedback from the study includes the need to strengthen the Technical Expert Review (TER) process under the UNFCCC Secretariat by addressing gaps in financing and the limited availability of trained reviewers.

Key findings

1. Only 41 per cent of Commonwealth members submitted BTR1 on time against a global average of approximately 45 per cent[1] of parties globally, indicating a Commonwealth-specific capacity gap.
2. Africa and the Indo-Pacific showed the largest reporting gaps by the December 2024 deadline, with 12 and 11 non-submissions respectively.
3. Data gaps, institutional capacity constraints and financial barriers were the three most universally cited challenges.
4. The Global Environment Facility (GEF) provided about US$14.9 million in funding for BTR preparation to Commonwealth member countries under the Umbrella Programme for Preparation of National Communications and Biennial Transparency Reports to the UN Framework Convention on Climate Change. However, disbursements were often delayed and insufficient for small island developing states (SIDS) and least developed countries (LDCs).
5. Guyana was the second Party globally and the first SIDS to submit a BTR, a notable achievement demonstrating that early action is possible even for developing countries.
6. Gender mainstreaming was present in 64 per cent of submissions; Indigenous Peoples' perspectives remain significantly underrepresented.
7. Survey feedback from Mauritius and Grenada reveals contrasting experiences: Mauritius succeeded through robust institutional planning despite a five-month timeline; Grenada faced institutional co-ordination delays.

1 The 45 per cent submission rate is an estimate derived from UNFCCC data indicating that 88 of 195 parties (including the United States of America) had submitted their first Biennial Transparency Report (BTR1) by the 31 December 2024 deadline. Source: UNFCCC Secretariat (2025), *Technical Expert Review of Biennial Transparency Reports: Report by the Secretariat*, FCCC/PA/CMA/2025/17, 12 November, para. 5, https://unfccc.int/sites/default/files/resource/cma2025_17E.pdf

The Commonwealth Secretariat, with partners, supported a UNFCCC Secretariat-led pilot of a centralised BTR review for African LDCs in Kigali in May 2026. This model demonstrated how co-ordinated, regional approaches and resource-pooling can improve the quality of BTR reviews, reduce costs and strengthen peer learning. Building on this success, the Commonwealth calls on partners, donors and the UNFCCC Secretariat to scale up financing for reviews and expand trained reviewer capacity to ensure timely TERs. Countries cannot improve without timely feedback, and the next BTR cycle is already underway.

1. Why Transparency Matters: The Case for the ETF

Climate transparency is not a bureaucratic obligation, it is the foundation upon which effective, equitable and evidence-based climate action is built. Without reliable, comparable and timely reporting, the Paris Agreement's ambition ratchet mechanism – through which countries are expected to progressively strengthen their climate commitments over time based on evidence, transparency and periodic global review – cannot function, finance cannot flow to where it is needed most and trust between nations erodes.

What is transparency in the climate context?

Under Article 13 of the Paris Agreement, the Enhanced Transparency Framework (ETF) requires all parties to regularly report on the following.

- National greenhouse gas inventories tracking emissions and removals across all sectors.
- Progress towards Nationally Determined Contribution (NDC) implementation, so the world can assess whether pledges translate into action.
- Adaptation actions and support including finance, technology transfer and capacity building.
- Climate finance flows – both provided and received.

1.1 Transparency as an enabler of climate ambition

Transparency drives ambition through accountability. When countries report their emissions and progress publicly, they create political momentum for stronger action domestically and internationally. The Global Stocktake, which assessed collective Paris Agreement progress in 2023, depended entirely on the quality of national reporting. BTRs will serve as the primary input to this process going forward.[1] Beyond its role in global accountability, transparency serves an equally important function at the national level. A well-functioning ETF-aligned reporting system is not merely a mechanism for submitting data to the UNFCCC: it is an instrument of domestic climate governance. By requiring governments to systematically collect, analyse and disclose information on emissions, NDC progress and support flows, the BTR process incentivises the kind of structured internal review that drives better policy. Ministries are prompted to co-ordinate data across sectors, implementation gaps become visible and quantifiable, and the evidence base for investment decisions in energy, land use, adaptation infrastructure and beyond is strengthened.

For Commonwealth developing countries, transparency is also a gateway to accessing climate finance. Climate funds, such as the Green Climate Fund (GCF), Global Environment Facility (GEF) and the Adaptation Fund, require evidence of existing national systems, data quality and reporting capacity before approving large-scale investments. Countries that invest in transparency infrastructure are better positioned to attract and absorb climate finance.

1.2 The global context: BTR1 submissions worldwide

By March 2026, about 132 parties had submitted their BTR1 to the UNFCCC. This was a significant milestone, but meaningful gaps remain – particularly among developing countries. The UNFCCC's *2025 Synthesis Report* noted that the reporting parties covered 69 per cent of global emissions based on

1 UNFCCC (n.d.), 'Why the Global Stocktake is Important for Climate Action this Decade', https://unfccc.int/topics/global-stocktake/about-the-global-stocktake/why-the-global-stocktake-is-important-for-climate-action-this-decade

2021 data, and that greenhouse gas (GHG) emissions increased between 2005 and 2021, driven by economic and population growth.[2]

For many Commonwealth members, the stakes are especially high: SIDS within the Commonwealth are among the most climate-vulnerable nations globally, yet contribute less than one per cent of global emissions. Their ability to report accurately on loss and damage, adaptation needs and support received directly shapes international negotiations and finance flows.

The cost of non-reporting

Countries that do not submit BTRs risk the following.

- Reduced access to climate finance: funders require evidence of national systems and data.
- Loss of voice in global negotiations: data gaps weaken advocacy for loss and damage and adaptation finance.
- Perpetuating a cycle of under-investment without data: needs cannot be quantified, and needs that cannot be quantified are rarely funded.
- Erosion of international trust: this is foundational to the Paris Agreement's co-operative architecture.

2 UNFCCC (2025), *2025 Synthesis Report of Biennial Transparency Reports*, https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review/reporting-and-review-under-the-paris-agreement/biennial-transparency-reports/2025-synthesis-report-of-biennial-transparency-reports

2. Methodology

This report was developed through a rigorous, multi-source, evidence-based process designed to ensure comprehensive coverage, balanced analysis and meaningful engagement with Commonwealth member countries. Five complementary research streams were integrated – see the table below.

This report has several limitations worth noting. The country survey yielded responses from only two member countries, Mauritius and Grenada, limiting the breadth of country perspectives that could be systematically integrated. This gap was partially mitigated through insights gathered by Commonwealth National Climate Finance Advisers embedded in member countries, whose on-the-ground knowledge provided qualitative evidence where formal survey responses were not received. The desk review is bounded by what countries chose to disclose in their BTR1 submissions; where data gaps or omissions exist within those reports, they are reflected in this analysis. Additionally, 33 Commonwealth member countries had not submitted a BTR1 by the December 2024 deadline, meaning the primary analysis draws on submissions from 23 countries and cannot fully represent the experiences of all non-submitting members. Post-deadline submissions up to March 2026 are noted where relevant, but were not subject to the same systematic review applied to the original cohort.

1. Desk review of BTR1 submissions	Twenty-three (23) Commonwealth BTR1 submissions were systematically reviewed. A coding framework categorised data by theme, region and development status (LDC, SIDS, developed country).
2. Thematic content analysis	Qualitative thematic analysis identified patterns, success stories and common challenges mapped against ETF requirements and Paris Agreement objectives.
3. Comparative analysis	Cross-country and cross-regional analysis identified disparities in submission timelines, reporting comprehensiveness and use of ETF flexibility provisions.
4. UNFCCC synthesis integration	The UNFCCC Secretariat's *First BTR Synthesis Report* was integrated to contextualise Commonwealth findings within global benchmarks.
5. Country survey and interviews	A structured questionnaire was distributed to Commonwealth member countries. In-depth interviews were conducted with transparency officers and Commonwealth national climate finance advisers in Maldives, Eswatini and Seychelles.

3. The Commonwealth and the Paris Agreement

The Commonwealth's engagement with climate change stretches back to the 1989 Langkawi Declaration on the Environment, one of the earliest intergovernmental statements recognising the link between sustainable development and environmental protection. Over three decades later, the Commonwealth has built a multifaceted climate support architecture that uniquely positions it to support ETF implementation across its diverse membership.

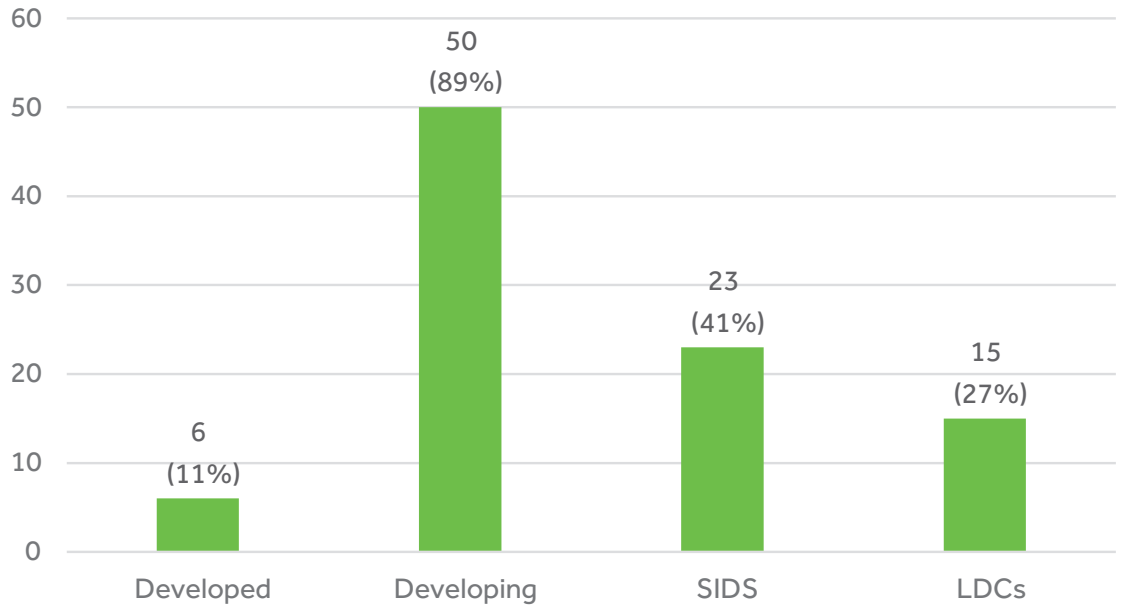
3.1 Country categorisation

The 56 Commonwealth member countries span the full spectrum of the UNFCCC's development classifications. Understanding this diversity is essential for designing targeted support under the ETF.

The development classification of Commonwealth member countries reveals a membership that is at once highly diverse and structurally skewed towards the most climate-vulnerable countries in the world. Of the 56 members, only six – Australia, Canada, Cyprus, Malta, New Zealand and the United Kingdom – are classified as developed nations under the UNFCCC framework. The remaining 50 are developing countries, of which 25 are small island developing states (SIDS) and 14 are least developed countries (LDCs). Three Commonwealth countries carry dual designations: Kiribati, Solomon Islands and Tuvalu are simultaneously classified as both SIDS and LDCs, placing them among the most structurally constrained and climate-exposed nations on earth.

This composition has profound implications for the Commonwealth's engagement with the UNFCCC processes. SIDS face a distinctive set of challenges. Their small public administrations typically have limited pools of technical experts with the specialised skills required for data collection, management and compliant reporting. Geographic dispersion, economic dependence on climate-sensitive sectors such as tourism and fisheries, and the absorptive burden of responding to increasingly

Figure 3.1. Commonwealth member countries by development classification (n=56)



Note: Some countries hold multiple classifications (e.g., both LDC and SIDS).
Source: Commonwealth Secretariat; UNFCCC party classifications; UN LDC/SIDS lists

frequent extreme weather events compound these institutional constraints. For dual-classified SIDS–LDCs such as Tuvalu and Kiribati, the challenge is existential in a more fundamental sense: the same climate impacts that threaten the physical viability of these states simultaneously divert the scarce human and financial resources that would otherwise support transparency obligations.

LDCs that are not island states – including Bangladesh, The Gambia, Lesotho, Malawi, Mozambique, Sierra Leone, Tanzania, Togo, Uganda and Zambia – face overlapping but distinct pressures. The developing countries that are neither LDCs nor SIDS – a group spanning large emerging economies such as India, Nigeria and South Africa, through to mid-income states such as Botswana, Jamaica and Sri Lanka – occupy a heterogeneous middle ground.

Taken together, the classification profile of the Commonwealth membership makes a compelling structural case for targeted and sustained support. With 25 SIDS and 14 LDCs collectively comprising over 64 per cent of membership, the Commonwealth is not simply an association of nations at varying stages of development: it is, within the context of the UNFCCC and the Paris Agreement, predominantly an alliance of countries for whom the ETF represents a significant institutional stretch. The effectiveness of the Commonwealth's response to this challenge will be determined not by the performance of its developed members, who possess the resources and systems to meet ETF requirements independently, but by how successfully it channels support to those for whom compliance is both most difficult and most consequential.

A full list of all 56 Commonwealth member countries is provided in Annex A.

3.2 Overview of NDC 3.0 commitments across the Commonwealth

Commonwealth countries have submitted Nationally Determined Contributions (NDCs) under the Paris Agreement that vary substantially in scope, ambition and type, with the latest round of commitments setting targets through 2035. A cursory overview of these NDCs reveals that developed Commonwealth countries have generally committed to economy-wide, absolute emission reduction targets. The United Kingdom submitted its NDC in January 2025, committing to at least an 81 per cent reduction in greenhouse gas emissions by 2035 compared to 1990 levels.[3] Australia pledged a 62–70 per cent reduction from 2005 levels, while Canada committed to a reduction of 45–50 per cent below 2005 levels by 2035.[4] New Zealand also committed to reduce net greenhouse gas emissions to 51–55 per cent below gross 2005 levels by 2035.[5] These targets reflect each country's national circumstances and long-term net-zero trajectories, though assessments of their alignment with a 1.5°C pathway vary.

Several Commonwealth developing countries have already communicated enhanced commitments. Sri Lanka, for example, submitted its NDC 3.0 covering the period 2026–2035, committing to reduce greenhouse gas emissions by 20.09 per cent relative to a 'business-as-usual' scenario, including 8.11 per cent through unconditional domestic measures and an additional 11.98 per cent conditional on international support.[6] The country's plan prioritises mitigation across the energy, transport, industry, forestry and waste sectors, alongside major investments in climate-resilient infrastructure and sustainable waste management systems. Implementation requirements highlighted in the NDC include access to climate finance, technology transfer for low-carbon infrastructure, and strengthened monitoring and reporting systems to support transparency under the Paris Agreement framework.

3 Department for Energy Security and Net Zero (United Kingdom) (2025, January 30), 'UK's 2035 Nationally Determined Contribution (NDC) emissions reduction target under the Paris Agreement', webpage. https://www.gov.uk/government/publications/uks-2035-nationally-determined-contribution-ndc-emissions-reduction-target-under-the-paris-agreement

4 Commonwealth of Australia (2022), 'Australia's Nationally Determined Contribution Communication 2022'. https://unfccc.int/sites/default/files/NDC/2022-06/Australias%20NDC%20June%202022%20Update%20%283%29.pdf

5 New Zealand Government (2025, January), 'New Zealand's second Nationally Determined Contribution'. https://unfccc.int/sites/default/files/2025-01/New%20Zealand%27s%20second%20Nationally%20Determined%20Contribution.pdf

6 Ministry of Environment (Sri Lanka) (2025, September 22), 'Submission of the Updated Nationally Determined Contributions (NDC 3.0) of Sri Lanka'. https://unfccc.int/sites/default/files/2025-09/Sri%20Lankas%20Nationally%20Determined%20Contributions%203.0%20%282026-2035%29%20submitted%2022.09.2025%20%281%29.pdf

In the Caribbean, Saint Lucia has presented an NDC 3.0 focused on energy transition and resilience. The country aims to significantly reduce emissions in the energy sector by 2035, while expanding renewable electricity generation, improving energy efficiency and promoting electric mobility. As a small island developing state, Saint Lucia's commitments also emphasise coastal protection, disaster risk reduction and climate-resilient infrastructure. The NDC highlights the scale of investment required, estimated in the hundreds of millions of dollars for energy transformation alone, and underscores the importance of concessional finance and technical support to enable implementation.

In the Pacific, Vanuatu has used its updated NDC to reinforce its longstanding commitment to a low-carbon and climate-resilient development pathway, focusing on renewable energy expansion, sustainable land use and stronger disaster preparedness systems. The plan integrates adaptation and mitigation objectives, recognising the country's high vulnerability to extreme weather events and sea-level rise. Similarly, Singapore has communicated enhanced mitigation ambition by committing to limit national emissions to a defined range by 2035 while scaling up clean energy imports, hydrogen deployment and carbon market mechanisms.

Across Commonwealth developing countries, several common themes emerge in the NDC 3.0 submissions. First, there is a stronger emphasis on integrating climate action with national development priorities, particularly energy security, food systems resilience and sustainable infrastructure. Second, adaptation and resilience measures feature prominently, especially for small island developing states and climate-vulnerable economies. Third, many countries continue to structure their commitments with conditional components, signalling that deeper emission reductions and more ambitious adaptation actions will depend on increased international climate finance, technology transfer and institutional capacity building. Taken together, the NDC 3.0 submissions from developed and developing Commonwealth countries reflect increasing alignment with the goals of the Paris Agreement while recognising diverse national circumstances. Developed members have largely adopted economy-wide absolute emission reduction targets through to 2035, while many developing countries combine mitigation commitments with strong adaptation priorities and conditional targets linked to international support.

3.3 The Enhanced Transparency Framework (ETF)

The Enhanced Transparency Framework (ETF), established under Article 13 of the Paris Agreement and operationalised through the Modalities, Procedures and Guidelines (MPGs) adopted at the 24th Conference of the Parties (COP24) Katowice (Decision 18/CMA.1), provides a unified and increasingly rigorous system for climate reporting and accountability. Under the MPGs, all parties are required to submit Biennial Transparency Reports every two years, with the first submissions due by 31 December 2024. For all parties, the mandatory ('shall') elements include: a national greenhouse gas (GHG) inventory prepared using agreed methodologies; information necessary to track progress in implementing and achieving nationally determined contributions (NDCs); and participation in the ETF's review and consideration processes, namely the Technical Expert Review (TER) and Facilitative Multilateral Consideration of Progress (FMCP).

For developed country parties, there are additional mandatory requirements to report on financial, technology transfer and capacity-building support provided and mobilised. Developing country parties are required to report on support needed and received, while reporting on support provided is encouraged but not mandatory. Reporting on climate change impacts, vulnerability and adaptation is not compulsory for all parties; rather, it is optional but strongly encouraged, particularly for developing countries that wish to communicate adaptation priorities, needs and actions. The MPGs also embed flexibility provisions for developing countries, necessary given their capacities, allowing for less frequent reporting, lower-tier methodologies or reduced detail in specific sections, provided that such flexibility is clearly identified and justified.

Beyond compliance, the ETF functions as a core pillar of international climate governance. By combining standardised reporting with independent technical review and peer-based multilateral consideration, it enhances transparency, strengthens mutual trust among parties and supports continuous improvement in

national climate systems, while accommodating differentiated responsibilities and capacities in line with the Paris Agreement.

The effectiveness of NDCs depends on their ambition and the ability of countries to track, report and continuously improve implementation over time. The ETF provides the operational system that enables this. Through regular, structured reporting, followed by Technical Expert Review and multilateral consideration, the ETF strengthens accountability and creates a structured feedback loop for assessing progress against NDC targets. In doing so, it helps countries identify implementation gaps, improve data quality and progressively enhance ambition in subsequent NDC cycles. For Commonwealth countries, particularly those facing capacity and resource constraints, the ETF represents both an opportunity and a challenge. It offers a pathway to strengthen the national data systems, institutional co-ordination and evidence-based policy-making that underpin effective NDC implementation. At the same time, it places significant technical and institutional demands on countries, making sustained support essential to ensure consistent reporting and credible tracking of NDC progress across successive cycles.

The ETF operates through a standardised set of modalities, procedures and guidelines for reporting, Technical Expert Reviews, and a facilitative, multilateral consideration of progress.

3.4 Commonwealth unity and climate leadership

The Commonwealth's contribution to Paris Agreement architecture is substantial. All 56 members are parties to the Paris Agreement, and Commonwealth SIDS were instrumental in securing the 1.5°C temperature goal. The UK's COP26 Presidency in 2021 amplified this collective voice and Australia will be leading formal negotiations for COP31 in 2026. Key Commonwealth climate mechanisms include the following.

- The Commonwealth Climate Finance Access Hub, established in 2015 to assist climate-vulnerable members in securing climate funding.
- The Commonwealth Blue Charter, adopted in 2018 to safeguard ocean health and foster sustainable blue economies.
- 2021's Sustainable Energy Transition Agenda, which guides clean energy adoption.
- 2022's Living Lands Charter, which promotes climate-resilient land use and harmonises Commonwealth efforts across the Three Rio Conventions.

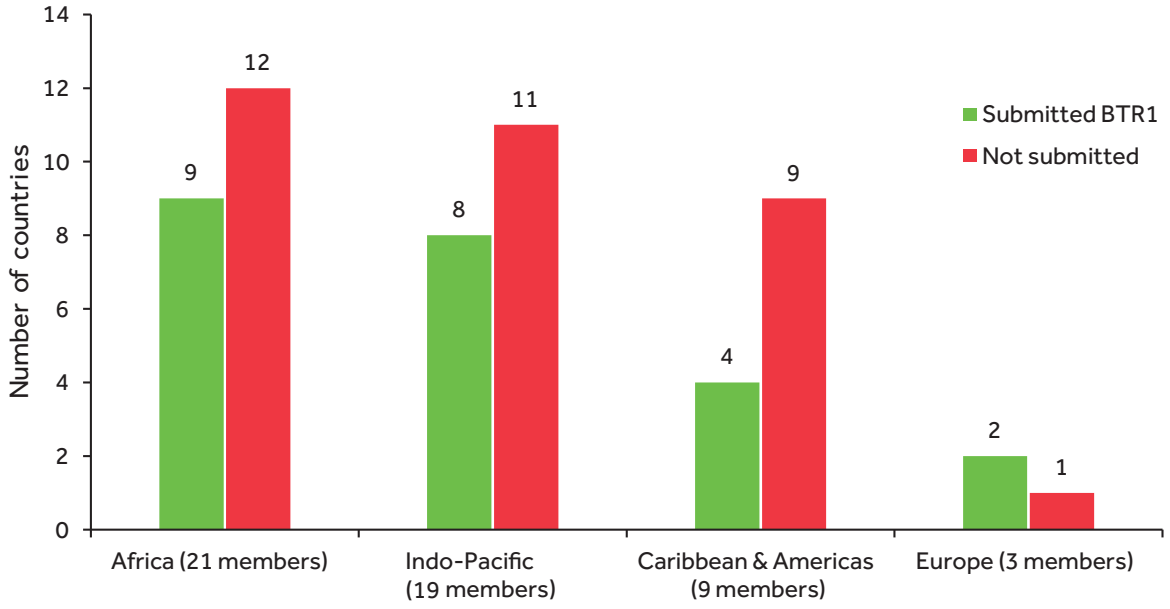
4. Participation in the First BTR Process

Of the 56 Commonwealth member countries, 23 submitted their first Biennial Transparency Report by the 31 December 2024 deadline, a submission rate of 41 per cent. While this reflects meaningful progress in climate transparency, it also highlights the significant structural barriers that continue to disproportionately affect small island developing states and least developed countries. A considerable number of Commonwealth members fall into one or both categories. Under the Paris Agreement, least developed countries and small island developing states are afforded discretion over their submission timing, meaning the 31 December deadline was not strictly mandatory for them – though several, including Belize and Malawi, met it regardless.

Momentum continued into 2025, with a further seven Commonwealth countries submitting their BTR1 during the year. Vanuatu led this cohort, submitting in February 2025, followed by Seychelles in July, Solomon Islands in August, Cyprus in October, Malawi and Zambia in November and Bangladesh on 31 December 2025. The early weeks of 2026 brought two additional submissions: Papua New Guinea and Dominica both filed in the first week of January 2026, bringing the Commonwealth's cumulative total to 32 submitted BTR1s as of March 2026, a submission rate of 57 per cent across the 56-member grouping.

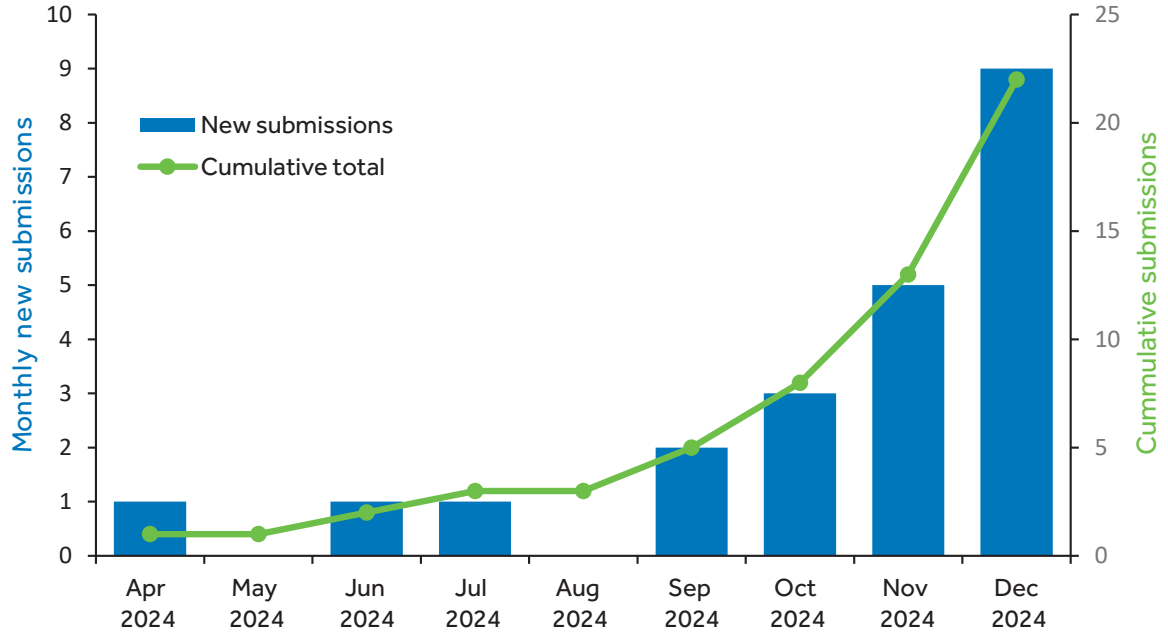
A regional breakdown of submission by the deadline offers an instructive picture of where Commonwealth member countries stand in terms of meeting their Paris Agreement transparency commitments. Europe demonstrated the strongest proportional performance, with two of its three members submitting by the deadline. Africa and the Indo-Pacific made commendable progress, with nine of 21 and eight of 19 members, respectively, meeting the 31 December 2024 deadline. This reflects the reporting foundations built by earlier National Communication processes under the UNFCCC, through which countries periodically reported on greenhouse gas emissions, climate vulnerabilities, adaptation measures and support

Figure 4.1. BTR submission status by region, Commonwealth member countries



Note: data reflects Commonwealth member states only (n=56). Deadline: 31 December 2024.
Source: Commonwealth Secretariat analysis of UNFCCC BTR1 submissions; FCCC/PA/CMA/2025/17 (November 2025)

Figure 4.2. BTR1 submission timeline, Commonwealth countries (April–December 2024)



Note: Monthly figures are approximate estimates based on known submission dates for key countries.
Source: Source: UNFCCC BTR submission portal; Commonwealth Secretariat analysis

needs, helping to establish the institutional arrangements, technical capacity and data systems that now underpin the ETF. In the Caribbean and Americas, four of nine members submitted on time.

Guyana made history as the second country globally and the first SIDS to submit a BTR, doing so on 19 April 2024, more than eight months before the deadline. This early submission demonstrates that with the right institutional preparation and political will, developing country BTR submission is achievable and can serve as a model for others.

4.1 Use of flexibility provisions

A defining feature of the ETF is its recognition of the national capabilities and circumstances of developing countries. The Modalities, Procedures and Guidelines adopted at COP24 therefore include flexibility provisions permitting developing country parties, particularly LDCs and SIDS, to adopt less prescriptive approaches in specified areas of their reporting. Of the 23 Commonwealth submissions reviewed, 13 developing country parties explicitly invoked these provisions, citing constraints ranging from data scarcity and limited methodological capacity to institutional co-ordination difficulties. Applications varied considerably in scope: Trinidad and Tobago and South Africa invoked the broadest sets of provisions, covering inventory time series, GHG coverage, quality assurance/quality control (QA/QC) plans and projections endpoints, while countries such as Nigeria, Gabon and Malaysia applied flexibility more narrowly to specific reporting elements.

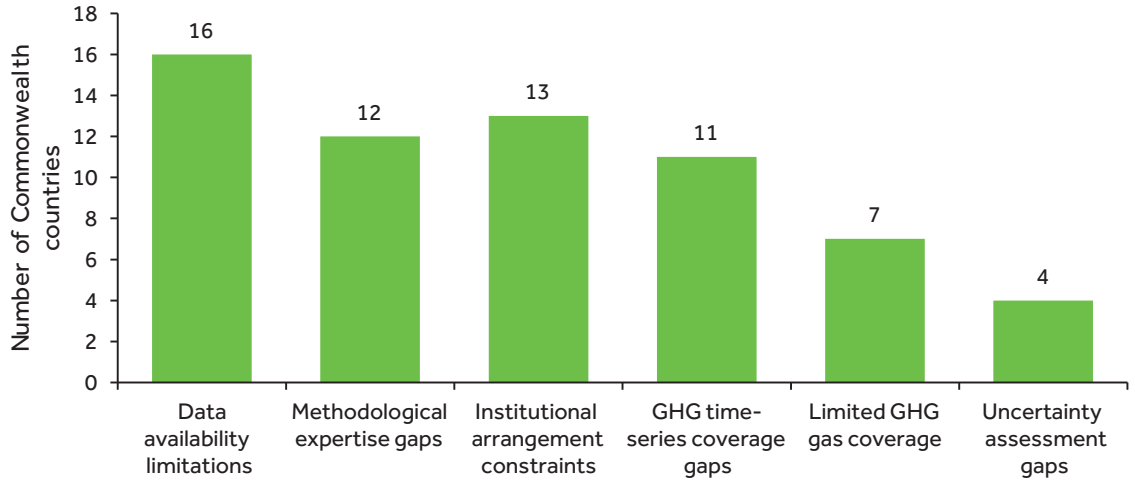
Belize and Guyana drew on the broader discretion afforded to LDCs and SIDS respectively, while Brunei Darussalam focused its flexibility on inventory completeness and baseline year, delivering quality-assured data from 2010 rather than the standard 1990 baseline. Pakistan's application was distinct in character, invoking flexibility on account of its status as a data-deficient country, specifically in relation to records of financial, technology and capacity-building support received.

Australia, Canada, New Zealand and the United Kingdom, classified as developed country Parties under the UNFCCC and the Paris Agreement, are not eligible to apply flexibility provisions under the MPGs and reported against full standard requirements. Ghana, Malta and Singapore each explicitly indicated that the provisions were not applicable to their submissions, while Namibia, Rwanda and Sri Lanka did not formally declare flexibility use in their report summaries. Taken together, this pattern reflects precisely the recognition of national capabilities

and circumstances the ETF was designed to accommodate. The provisions served a facilitative function, enabling countries with genuine capacity constraints to participate meaningfully in the first reporting cycle while establishing a baseline from which reporting quality can be progressively strengthened in subsequent reporting cycles.

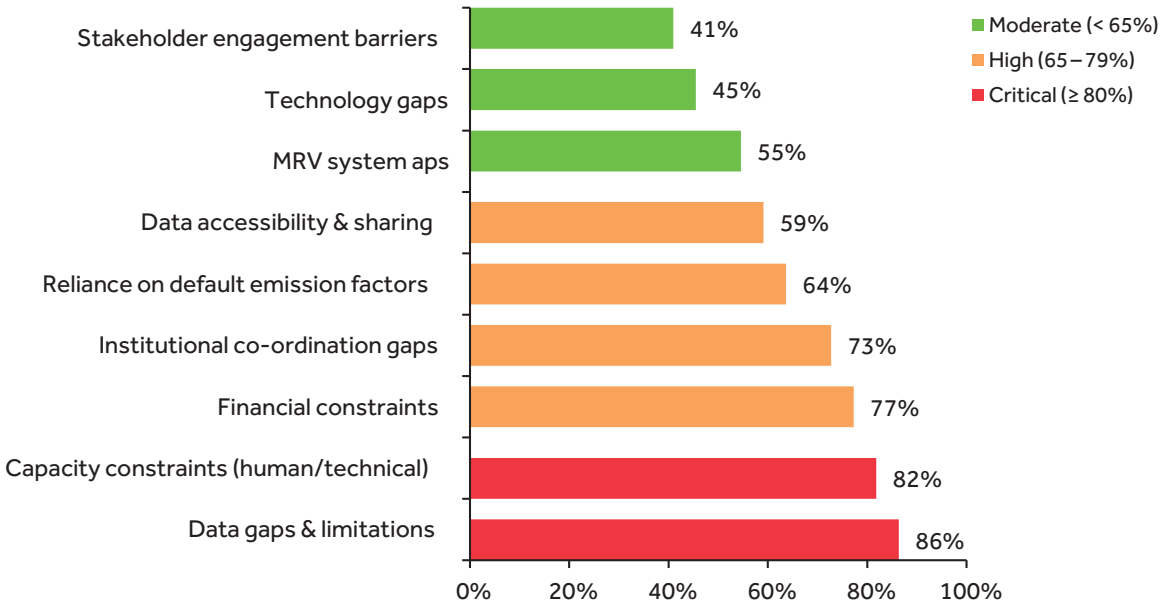
A striking finding from the analysis is that the structural weaknesses documented under formal flexibility provisions were far from absent from submitting countries that made no use of such clauses, where nearly identical categories of constraint were reported. Data availability was the most pervasive concern, cited by 16 countries,

Figure 4.3. ETF flexibility provisions used, reasons cited by Commonwealth countries



Source: Systematic review of 23 Commonwealth BTR1 submissions (2024); MPG = Modalities, Procedures and Guidelines (Decision 18/CMA.1)

Figure 4.4. Key data challenges reported by Commonwealth countries submitting BTR1 (n=23)



Note: Based on systematic review of 22 Commonwealth BTR1 submissions. Percentages reflect countries explicitly citing each challenge.

Source: Systematic review of 22 Commonwealth BTR1 submissions (2024); UNFCCC FCCC/PA/CMA/2025/16

reflecting fragmented statistical systems and widespread reliance on default emission factors. Methodological gaps, principally the inability to move beyond Tier 1 Intergovernmental Panel on Climate Change (IPCC) approaches, affected 13 countries, while institutional constraints such as weak inter-agency data-sharing protocols and nascent national climate committees were identified by 11. Uncertainty assessment gaps were notably widespread, affecting 12 countries, with many relying on qualitative rather than quantitative analyses.

Taken together, these findings suggest that flexibility provisions served largely as a formal recognition of constraints that were, in reality, broadly shared across the Commonwealth membership, with important implications for the support needed ahead of future BTR cycles. These challenges are interconnected and mutually reinforcing; weak data systems constrain institutional capacity, financial barriers delay preparation and poor inter-ministerial co-ordination compounds all three. Addressing these constraints effectively requires a systems-level approach rather than single-point interventions.

4.2 Key data challenges

Challenges were near-universal among reporting Commonwealth countries. The most frequently cited issues were data gaps and limitations (cited by approximately 88 per cent of submitting countries), capacity constraints (82 per cent), and financial constraints (76 per cent). The pattern strongly correlates with development status: developed Commonwealth countries presented comprehensive BTRs with robust data, while SIDS and LDCs frequently had to invoke flexibility provisions or note data limitations.

Non-submission: a note on engagement

The 33 Commonwealth countries that did not submit their BTR1 by the deadline represent a critical engagement priority. Based on available evidence and the Grenada survey response, primary reasons for non-submission include:

- delayed recruitment of national technical co-ordinators
- absence of prior Biennial Update Report (BUR) experience, creating a steep learning curve
- lengthy GEF administrative processes and/or late country applications for enabling activity funding
- competing national priorities and limited government bandwidth
- complex joint reporting processes (combining BTR with National Communications).

Engaging these countries through targeted support, peer learning and simplified processes is essential to ensure their participation in the BTR2 cycle.

5. Survey Results and Country Spotlights

To complement the analysis of submitted BTRs, the Commonwealth Secretariat gathered direct country perspectives through two primary mechanisms. A structured survey was distributed to member countries; and, alongside the survey, discussions were held with Commonwealth National Climate Finance Advisers in Seychelles, Maldives, Grenada and Eswatini to understand the BTR experiences from these countries. These conversations surfaced granular, on-the-ground insights that aggregate analysis alone cannot capture and are presented as country spotlights.

5.1 Survey results

The Commonwealth Secretariat distributed a standardised survey to member countries to gather firsthand evidence on BTR preparation experiences, challenges and lessons learned. It combined closed questions (for example, whether the BTR was submitted by the 31 December 2024 deadline, country selection via dropdown) with a substantial series of open-ended questions inviting narrative responses. Thematic areas covered included institutional arrangements and stakeholder engagement, GHG inventory data sources and IPCC software use, NDC tracking methodologies, adaptation and climate finance reporting, flexibility provision usage, capacity gaps, gender and youth mainstreaming, and lessons learned. A branching structure directed non-submitters to a separate set of questions focused on the barriers preventing submission and their revised timelines.

Survey response: Mauritius

Submitted BTR1: YES (26 December 2024)

Respondent: Vimla Kanhye, Environment Officer, Ministry of Environment, Solid Waste Management and Climate Change

Process and timeline

- Decision to prepare BTR1 was taken in July 2024, leaving only five months to the deadline.
- International consultants were engaged from October 2024 due to lack of local expertise; data was pre-assembled to maximise their efficiency.
- Around 50 institutions were involved, including government, parastatal bodies, academia, the private sector and non-governmental organisations (NGOs) across five technical working groups.

Key challenges

- Extremely compressed timeline (five months versus the typical two-year cycle for National Communications).
- Lack of human resource capacity within the Department of Climate Change for co-ordination.
- No system in place to track technology transfer and capacity-building support; the planned future solution is the Mauritius NDC Registry.
- Gender-disaggregated data were largely unavailable across most sectors.

Lesson learned: 'A good institutional arrangement and a proper measurement, reporting and verification (MRV) system is crucial.'

Survey response: Grenada

Submitted BTR1: NO (missed December 2024 deadline)

Respondent: Kennedy Roberts, National Technical Coordinator, Ministry of Climate Resilience, the Environment and Renewable Energy

Primary reasons for non-submission

- Institutional co-ordination delays: difficulty in recruiting a national technical co-ordinator on time.
- Grenada had no prior BUR experience, making the BTR a first reporting exercise under the UNFCCC transparency framework.
- Third National Communication was being prepared jointly with the BTR, compounding the workload.

Status (as at October 2025)

- National technical co-ordinator appointed February 2025; chapter teams recruited; validation events underway.
- Expected completion: November 2025.

Lesson learned: 'The importance of building an institutional framework to collect the necessary data and prepare the required reports cannot be ignored.'

These two responses illustrate and reinforce a recurring pattern across the Commonwealth: countries that demonstrated stronger stakeholder engagement and conducted an early review of resources relative to reporting requirements were able to meet the deadline under difficult conditions, while those without established co-ordination frameworks struggled to mobilise in time.

5.2 Country spotlights

Four Commonwealth countries, Seychelles, Maldives, Grenada and Eswatini, represent emblematic cases that illuminate the broader challenges and opportunities facing SIDS and LDCs in the ETF process. Their experiences were a priority focus for this report's consultation process.

Across these four Commonwealth member countries, a consistent pattern emerges: the greatest determinant of timely, high-quality BTR submission is not necessarily technical knowhow but institutional readiness. Maldives, the only country to submit ahead of the December 2024 deadline, succeeded because it had a standing Climate Change Department, a dedicated Project Management Unit, and GEF–UNEP funding secured well in advance. In other words, the institutional infrastructure was in place before the technical work began. Eswatini submitted on time but with acknowledged gaps: a non-functional MRV system, incomplete inter-agency MOUs, and an inventory that extends only to 2018, suggesting that meeting the deadline and meeting the standard are not always the same thing. Seychelles and Grenada both missed the deadline, and in both cases the root cause was not a shortage of technical capacity per se but a failure of institutional architecture: no permanent data-sharing agreements in Seychelles, no national technical co-ordinator in post until February 2025 in Grenada.

What is equally striking is the innovation happening at the margins: Seychelles pioneering blue carbon accounting under significant methodological constraints; Maldives revising its business-as-usual baseline to reflect a tourism boom its original NDC did not anticipate; and Eswatini integrating short-lived climate pollutants tracking alongside standard GHGs. A key lesson from these experiences is that finance and technical assistance channelled only at the point of report preparation will perpetually recreate the same bottlenecks; what is needed instead is continuous institutional investment between reporting cycles.

Country spotlight: Seychelles

BTR submission status: Did not submit by December 2024 deadline

Profile: Small island state in the Indian Ocean; highly dependent on tourism (contributes ~26 per cent of gross domestic product (GDP)); extreme vulnerability to sea-level rise, coral bleaching and cyclone intensification.

Key achievement

- Seychelles produced a joint BTR1 and Fourth National Communication, a pragmatic decision that maximises the return on limited technical and financial resources by combining two major reporting obligations into a single process.
- For the first time, Seychelles attempted to integrate blue carbon data (seagrass meadows) into its land use, land-use change and forestry (LULUCF) inventory, a scientifically and politically significant step given the country's ocean economy and blue carbon policy commitments.

Key challenges and lessons learned

- Institutional arrangements remain project based and ad hoc, with no formal inter-agency data-sharing agreements and no dedicated legal framework for GHG inventory reporting; roles and responsibilities are defined anew for each reporting cycle rather than embedded in standing mandates.
- The blue carbon integration, while commendable, encountered significant methodological challenges including limited data points, software constraints and the need to apply assumptions about seagrass biomass ratios, illustrating that pioneering approaches carry real quality-assurance costs for small national teams.
- Reliance on consultant-led teams without permanent institutional capacity creates vulnerability to discontinuity between reporting cycles.

Country spotlight: Maldives

BTR submission status: Submitted December 2024 (with flexibility provisions)

Profile: Archipelagic SIDS in the Indian Ocean; 99 per cent of land area less than one metre above sea level; existential risk from sea-level rise; population dispersed across 200+ inhabited islands.

Key achievements

- Maldives submitted its BTR1 in November 2024, ahead of the December 2024 deadline, with support from GEF and the UN Environment Programme (UNEP), demonstrating the value of early and well-structured external financing for SIDS transparency.
- The BTR documents a comprehensive GHG inventory covering 2022 data, a relatively short data lag achieved through structured sectoral working groups, and a dedicated Project Management Unit within the Climate Change Department.
- Incorporated adaptation information covering sea-level rise, coral reef degradation and freshwater scarcity.

Key challenges and lessons learned

- Geographic dispersion of 200+ inhabited islands complicates data collection, stakeholder engagement and institutional co-ordination.
- Limited institutional capacity for retaining reporting memory; heavy reliance on individual expertise rather than institutionalised systems.
- Complex methodological challenges in quantifying climate impacts on tourism, fisheries and water resources.
- Sustaining the institutional framework beyond individual GEF-funded projects remains the central challenge; capacity-building support is needed, not just for BTR preparation but on a continuous basis.

Priority need: Building national institutional capacity toward sustainable, self-sufficient climate reporting – so reducing dependence on international consultants for each cycle.

Country spotlight: Grenada

BTR submission status: Did not submit by December 2024

Profile: Eastern Caribbean SIDS; tripartite island state (Grenada, Carriacou, Petite Martinique); economy dependent on agriculture and tourism; high hurricane vulnerability.

Key achievement

- Grenada reports that all resources are now in place and the process is 'coming to a completion', an encouraging signal for BTR1 finalisation.
- Lessons from this experience are being used to plan and inform the BTR2 process.

Key challenges and lessons learned

- With no prior BUR submissions, Grenada entered the BTR cycle without the institutional experience that BURs would have built.
- A national technical co-ordinator not appointed until February 2025, a critical bottleneck that cascaded through the entire process.
- BTR1 was being prepared jointly with the Third National Communication; while this reduces costs, it increases complexity and timeline.

Country spotlight: Eswatini

BTR submission status: Submitted December 2024 (with significant flexibility provisions)

Profile: Landlocked LDC in Southern Africa; high vulnerability to drought and food insecurity; one of the smallest economies in sub-Saharan Africa; heavily dependent on South Africa for trade and services.

Key achievement

- An MRV framework has been developed, while capacity-building programmes – including the Climate Action Enhanced Package (CAEP), Capacity Building Initiative for Transparency (CBIT) and the UN Development Programme (UNDP) Climate Promise Initiative – have been used to train national experts and institutionalise GHG inventory compilation.

Key challenges and lessons learned

- Formal inter-institutional arrangements remain incomplete, with memorandums of understanding (MOUs) still being prepared for signature; institutional fragmentation continues to pose a risk to time-series consistency and cross-sector data quality.
- Difficulties in adopting advanced estimation methodologies due to lack of country-specific activity data.
- Inconsistent data quality across sectors due to limited inter-ministerial data-sharing protocols.

6. Achievements Highlighted in the BTRs

The 23 Commonwealth BTR1 submissions collectively showcase significant progress across multiple dimensions of climate action. This section highlights key achievements, both in terms of climate measures implemented and the quality of transparency reporting itself.

6.1 Success stories and best practices

Several Commonwealth countries demonstrated exemplary approaches that merit replication across the membership. In this respect, a cluster of best practices is emerging that illustrate the range of approaches Commonwealth countries are deploying to strengthen transparency, ambition and institutional coherence in their climate reporting. While no two countries occupy the same point on the development or capacity spectrum, each demonstrate at least one replicable feature that merits wider adoption across the membership.

Australia sets a high benchmark for legislative and institutional architecture. The Climate Change Act 2022 enshrines ministerial accountability through annual statements to Parliament, establishing domestic transparency obligations that run parallel to and reinforce ETF reporting. Australia's Safeguard Mechanism places binding decarbonisation requirements on the country's largest industrial emitters, backed by a AU$22.7 billion commitment to priority industries under the Future Made in Australia plan and another plan to add 32 gigawatts (GW) of renewable energy capacity by 2030. The BTR is further distinguished by its multi-scenario emissions projections and sectoral decarbonisation plans covering six major sectors, providing a level of analytical granularity that few other countries have yet achieved. Australia also mainstreams its First Nations acknowledgement into the foreword, and its provision of over one billion Australian dollars (AU$) in climate finance to the Pacific and Southeast Asia over the reporting period reflects a strong commitment to regional solidarity.

Guyana's BTR is exceptional for the depth and longevity of its forest-based climate strategy. Its Low Carbon Development Strategy, first launched in 2009 and most recently revised in 2022 following seven months of stakeholder engagement, positions Guyana's High Forest Low Deforestation status as the centrepiece of its climate contribution. The country's extensive forest cover sustains a net carbon sink that has consistently exceeded -130 gigagrams CO_2-equivalent per annum, making it a net carbon absorber across the full 1990–2022 time series. The BTR also integrates a dedicated Technical Annex on REDD+ (reducing emissions from deforestation and forest degradation), and its community-level MRV system, including community management teams and the Guyana REDD+ Monitoring Reporting and Verification System, demonstrates how subnational and Indigenous engagement can be embedded directly into the national transparency architecture.

Kenya illustrates how a strong legal framework can provide the scaffolding for sustained and inclusive climate governance. The Climate Change Act 2016, revised in 2023 to incorporate carbon markets, establishes a National Climate Change Council chaired by the President and mandates Climate Change Units across all ministries, counties, departments and agencies. This devolved architecture, spanning 47 constitutionally distinct county governments, ensures that NDC tracking and adaptation planning draw on subnational data and reflect local priorities. The BTR's compilation involved contributions from county-level ministries, departments, agencies and non-state actors, resulting in an unusually multisectoral national inventory whose line sectors each led their own inventory compilation.

Malaysia's BTR stands out for its systematic treatment of gender as a cross-cutting transparency dimension. In compliance with the Lima Work Programme on Gender, Malaysia tracked and reported the composition of its BTR1 preparation process, documenting that 53.7 per cent of the 1,267 participants across meetings, workshops and consultations were

women. Malaysia is also one of relatively few countries to report LULUCF as a net sink: its 54 per cent forest cover generates removals sufficient to reduce total national emissions by over 60 per cent, while actively pursuing methane capture from industrial wastewater. The BTR also presents a dedicated section on voluntary co-operation under Article 6 of the Paris Agreement and detailed sectoral projections disaggregated by scenario.

Mauritius demonstrates how a small island developing state can pursue structured, sector-specific ambition within a constrained capacity environment. Its updated NDC targets a 40 per cent reduction in GHG emissions by 2030 relative to business-as-usual, with specific sub-targets across energy (60 per cent renewable share by 2030), transport (15 per cent electric vehicles) and waste (70 per cent diversion from landfill). These targets are underpinned by five cross-sectoral technical working groups, which provide institutional continuity for data collection and quality assurance. The CBIT-Global Support Programme (GSP) conducted a quality assurance review of the report, and the BTR explicitly maps each mitigation measure with a dedicated tabular format. This provides a level of structured disclosure that aids both domestic tracking and international review.

Rwanda's BTR exemplifies disciplined NDC financing and integrated climate planning. A mid-term review of Rwanda's NDC recorded a 93.3 per cent fund mobilisation rate for the 2020–2025 period, with a funding gap of only 6.7 per cent – a performance indicator that is rare and commendable among developing countries. Rwanda's Green Growth and Climate Resilience Strategy provides the overarching national framework, and the BTR is distinctive in its integration of climate action into sectoral plans across energy, agriculture, forestry, waste, industry, health and water. The Green Gicumbi Project, a US$33 million community-level adaptation initiative in Northern Rwanda, illustrates how climate-smart agriculture, resilient settlements and clean cooking technologies can be combined at the local level and reported transparently within the BTR.

Sector highlights from Commonwealth BTR1s

Energy and transport

- **Malaysia:** Expanding renewable energy share in national electricity mix; methane capture from industrial wastewater.
- **Australia:** Legislated net-zero targets; EV incentives; coal phase-down planning.

Forestry and land use (LULUCF)

- **Guyana:** REDD+ framework; Low Carbon Development Strategy for forest-based climate finance.
- **Pakistan:** Large-scale afforestation; water availability improvements under Ten Billion Tree Tsunami.
- **Namibia:** Climate-smart agriculture; afforestation and reforestation; community-based ecosystem management.

Adaptation and resilience

- **Belize:** Climate-resilient agriculture; sustainable forest management; coastal ecosystem protection.
- **Rwanda:** Sustainable land management; rainwater harvesting; drought-resistant crop varieties.
- **Kenya:** County-level participatory climate risk assessments; Financing Locally-led Climate Action (FLLoCA) programme.

Table 6.1 Emerging best practices to strengthen transparency, ambition and institutional coherence in climate reporting

Country	Best practice
Australia	Legislative embedding of climate accountability through the Climate Change Act 2022, which mandates annual ministerial statements to Parliament; the Safeguard Mechanism, placing binding decarbonisation requirements on the largest industrial emitters; multi-scenario sectoral GHG projections covering six major sectors; and provision of over AU$1 billion in regional climate finance over the reporting period.
Guyana	Long-standing Low Carbon Development Strategy (since 2009, revised 2022 after seven months of stakeholder engagement) centred on a High Forest Low Deforestation model, which sustains a national net carbon sink exceeding -130 Gg CO_2-eq per annum from 1990 to 2022; this supported by community-level MRV systems engaging Indigenous communities and a dedicated REDD+ Technical Annex submitted alongside the BTR.
Ghana	Three-scenario GHG projections ('without measures', 'with measures', 'with additional measures') to 2040 across all sectors and gases, enabling transparent quantification of the policy ambition gap; explicit documentation of participation in Article 6 co-operative approaches; and an 18-month inclusive preparation process involving two rounds of multistakeholder expert review.
Kenya	Devolved, legally grounded climate governance under the Climate Change Act 2016 (revised 2023), with a President-chaired National Climate Change Council and Climate Change Units mandated across all ministries, departments, agencies and 47 county governments; this enables genuinely multilevel NDC tracking and nationally representative inventory compilation.
Malaysia	Systematic gender mainstreaming in the BTR1 preparation process, with documented gender-disaggregated data on the 1,267 participants across workshops and technical committees (53.7 per cent women); maintenance of LULUCF as a net sink through sustainable forest management; and a dedicated Section VI on gender participation with priority areas aligned to the Lima Work Programme on Gender.
Mauritius	Structured, sector-specific NDC ambition with quantified sub-targets for renewable energy (60 per cent by 2030), electric vehicles (15 per cent by 2030) and waste diversion (70 per cent by 2030); this underpinned by five cross-sectoral technical working groups and an external quality assurance review by CBIT-GSP.
Rwanda	A 93.3 per cent NDC fund mobilisation rate for 2020–2025, as reported in the mid-term review, supported by the Smart Integrated Financial Management Information System (IFMIS); integration of climate into national planning across all major sectors under the Green Growth and Climate Resilience Strategy; and the Green Gicumbi Project as a documented, costed community adaptation good practice.
Trinidad and Tobago	Development of a comprehensive National Transparency System integrating MRV of emissions, mitigation actions and climate finance is currently being legislated to make ETF reporting mandatory; this is alongside the development of gender-sensitive NDC tracking indicators, templates and protocols through the CBIT project.

Ghana's BTR is notable for its treatment of multi-scenario emissions projections – presenting 'without measures', 'with measures' and 'with additional measures' scenarios across all sectors and GHGs through to 2040. This offers a level of transparency in forward-looking analysis that provides a clear picture of the policy gap. Ghana is also among the Commonwealth countries that have most explicitly documented their participation in Article 6 co-operative approaches, including results-based REDD+ programming and the recovery of otherwise-flared natural gas. The 18-month participatory preparation process, involving two rounds of expert and stakeholder review co-ordinated by the Environmental Protection Agency, provides a model for inclusive national reporting.

Trinidad and Tobago stands out for its construction of a comprehensive National Transparency System that fully integrates MRV requirements under the ETF covering emissions, mitigation actions and financial information and which is now being embedded in national legislation to make reporting mandatory. Through the CBIT project, it completed or developed gender-sensitive indicators, templates and protocols specifically for tracking NDC progress, including adaptation. For a fossil-fuel-dependent SIDS economy navigating the dual challenges of economic transition and climate vulnerability, Trinidad and Tobago's investment in institutionalising the transparency system demonstrates a transferable and forward-looking model for other developing country parties.

6.2 Climate action across key sectors

Across the 23 BTR1 submissions, Commonwealth countries reported concrete climate mitigation and adaptation actions spanning a diverse range of sectors (see the box-out on page 20). Energy sector transformation, particularly renewable energy deployment and fossil fuel phase-out planning, was the most frequently reported mitigation theme, consistent with the global synthesis finding that renewable energy and electric vehicles (EVs) are the most widely cited scalable mitigation opportunities.

7. Climate Finance: Linking Transparency to Funding

Climate finance is the central mechanism connecting transparency reporting to real-world climate action. The BTR1s reveal both significant international support for developing country reporting and persistent gaps that must be addressed to ensure equitable participation in the ETF.

7.1 The global finance landscape

The UNFCCC *Synthesis Report* provides critical context: 37 parties reported on financial support provided and mobilised in BTR1s. The World Bank Group received 45.4 per cent of core multilateral climate finance; and the Green Climate Fund received 18.4 per cent of climate-specific contributions in 2021–2022. Total financial support reported as provided through bilateral and multilateral channels in 2021–2022 exceeded US$100 billion in aggregate, yet alignment between support provided and developing country needs remains poor.

A key finding from the synthesis is that, for mitigation, developing countries expressed needs of US$2,024.50 billion (with almost 95 per cent required before 2030), while receiving only US$32.73 billion in the 2012–2024 period – a factor of 62 gap between stated needs and actual receipts. This stark disparity demands urgent attention in both climate negotiations and Commonwealth advocacy.

7.2 Support provided to Commonwealth countries for BTR preparation

The Global Environment Facility (GEF) served as the primary financial mechanism for BTR preparation, providing allocations of US$600,000 for a standalone BTR or US$633,000 for a combined BTR and National Communication. The GEF's Umbrella Programme supported 43 developing countries globally with US$32.06 million in project grants. There were 21 Commonwealth countries that received allocation under this arrangement, with about US$14.9 million of the total allocation (not including agency fees). Of these, the majority submitted BTRs by the 31 December 2024 deadline including Ghana, Rwanda, Kenya, Pakistan, South Africa and Mauritius which shows that targeted grant support can translate into timely compliance.

However, several countries with allocations did not submit by the deadline, including Lesotho, The Gambia, Bangladesh, Kiribati, Sierra Leone, Vanuatu, Fiji, and St Kitts and Nevis, pointing to a persistent gap between financial allocation and reporting delivery. Notably, several of these non-submitting countries are SIDS or LDCs, such as Kiribati, Vanuatu, Fiji, and St Kitts and Nevis, which, under the ETF's flexibility provisions, may submit their BTRs at their discretion rather than being bound by the December 2024 deadline. It is evident from engagement with country representatives and the BTRs that financial support alone is insufficient where deeper structural constraints persist, including limited technical capacity, weak institutional co-ordination and data gaps. Eswatini, which received one of the higher bundled allocations of US$1.23 million, did submit its BTR but flagged substantial data gaps and methodological limitations, illustrating that even well-resourced countries face reporting quality challenges that money cannot immediately resolve.

7.3 Developing country finance needs: the reported gap

The *Synthesis Report* reveals that developing country parties expressed adaptation finance needs of US$387 billion annually, yet they received only a fraction of this in the reporting period. For cross-cutting support (adaptation plus mitigation combined), the alignment between sectoral needs and actual finance flows shows particular mismatches in water and sanitation (which is underfunded relative to need), energy (which is better aligned but still insufficient) and agriculture/food security (where there are significant gaps).

Commonwealth advocacy at UNFCCC negotiations should specifically target:

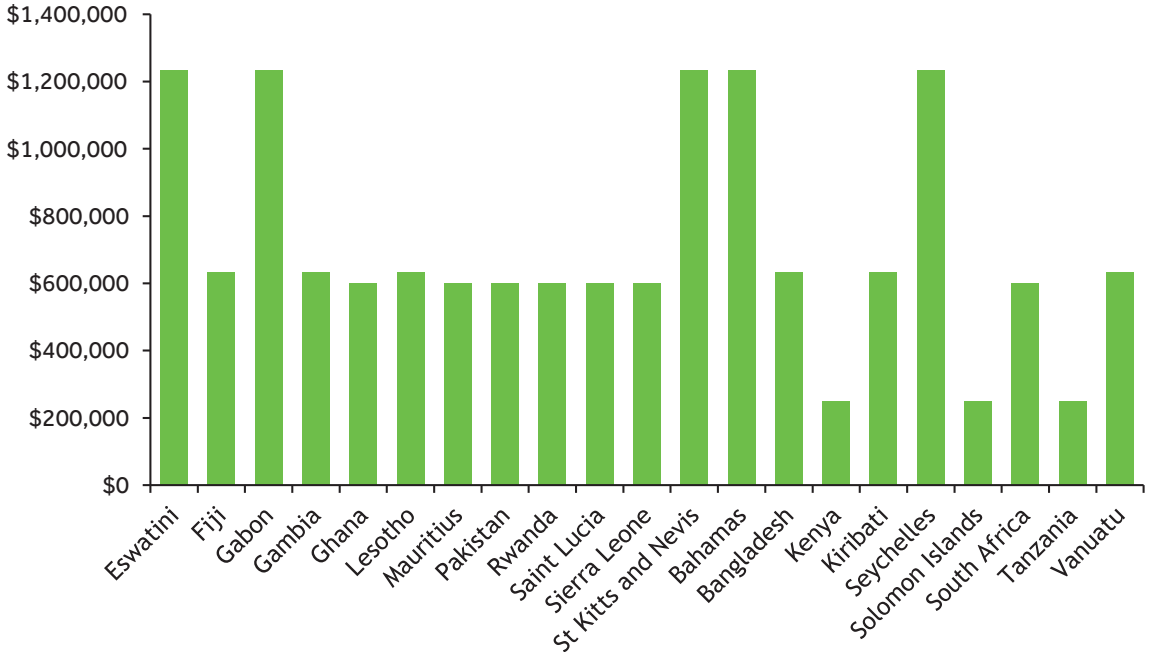
1. faster disbursement timelines for GEF BTR enabling activities
2. dedicated SIDS and LDC windows in the GCF for transparency-related capacity
3. inclusion of transparency system-building in loss and damage finance discussions.

The US$100 billion gap: what it means for Commonwealth SIDS and LDCs

The global commitment of developed countries to jointly mobilise US$100 billion per year for developing countries has not been consistently met in the years 2020–2022. For Commonwealth SIDS and LDCs, this has the following direct consequences for BTR reporting.

- **Insufficient finance for adaptation reporting:** This means that many SIDS lack funds to develop robust monitoring systems for sea-level rise, extreme weather and ecosystem degradation.
- **Fragmented disbursement:** GEF allocations are often delayed, forcing countries to hire consultants under compressed timelines.
- **Loss and damage finance gap:** This means there is no adequate financing mechanism for reporting on climate losses, which are already occurring at scale in Caribbean and Pacific SIDS.

Figure 7.1. GEF grant allocations to 21 Commonwealth countries under the UNEP BTR



Source: GEF ID 10973 – Umbrella Programme of NCs and BTRs to the UNFCCC

8. Challenges and Gaps

The analysis of Commonwealth BTR1 submissions reveals a spectrum of challenges that cut across development status, region and institutional context. These challenges are not isolated; instead, they reinforce each other, creating systemic barriers that cannot be addressed through single-point interventions.

8.1 Common challenges

1. **Data limitations:** Consistent data collection and management remains a significant hurdle. Approximately 88 per cent of reporting Commonwealth countries noted data gaps, particularly in the AFOLU (agriculture, forestry and other land use) sectors, waste, and sector-specific emissions. Reliance on default IPCC emission factors introduces uncertainties and limits the accuracy of national GHG inventories.
2. **Capacity constraints:** Insufficient human resources and technical expertise – particularly in GHG accounting, MRV systems and the use of IPCC reporting software – are near-universal among developing Commonwealth members. The pattern identified in the UNFCCC *Synthesis Report* holds strongly: institutional capacity constraints were reported by 71 of 119 global submitters and the proportion is likely higher among Commonwealth developing countries.
3. **Financial constraints:** Limited domestic finance and delayed international funding are major barriers.
4. **Institutional co-ordination:** Weak co-ordination among government agencies, sectors and levels of governance, including fragmented data ownership, unclear mandates and limited inter-ministerial communication, undermines data quality and institutional continuity across reporting cycles.
5. **MRV systems gaps:** Many countries lack integrated monitoring, reporting and verification systems capable of tracking progress on NDC indicators in a systematic, quantitative way. This particularly affects reporting on adaptation and support received.

8.2 Specific challenges for SIDS and LDCs

SIDS and LDCs face a compound challenge rooted in national circumstances and capabilities: they bear the highest climate vulnerability while operating with the most constrained institutional and financial capacity to document, report and advocate for their needs. Specific challenges include the following.

- Institutional memory loss: High staff turnover in small administrations means each reporting cycle requires significant relearning.
- Geographic dispersion: Archipelagic states (Maldives, Kiribati, Seychelles) face unique challenges in data collection across dispersed populations.
- Tourism and marine sector emissions: Methodologies for reporting on these dominant economic sectors are not well-established in IPCC guidelines.
- Adaptation reporting complexity: Sea-level rise, coral bleaching and saltwater intrusion require specific monitoring systems that are expensive relative to national budgets.

8.3 Inequities in support and technology transfer

Access to climate finance and technology is highly unequal across the Commonwealth. Developed members (UK, Australia, Canada) possess strong institutional capacity and financial resources to participate fully in the ETF and, indeed, are the primary providers of climate finance. However, SIDS and LDCs face the following inequities.

- Complex application procedures for GCF and GEF financing that require dedicated proposal-writing capacity, which most small states lack.
- Intellectual property barriers that limit technology transfer for climate monitoring equipment and data management systems.
- Disparity in capacity-building quality: generic, non-contextualised training workshops provide limited lasting value in small administrations.

9. Inclusivity in Commonwealth BTRs

The ETF's effectiveness depends not only on the quality of emissions data but on whether climate action and its reporting genuinely reflect the needs and contributions of all people, including women, youth, Indigenous Peoples and local communities. Commonwealth BTR1s show meaningful progress in gender mainstreaming but significant gaps in Indigenous Peoples' inclusion.

9.1 Gender and youth

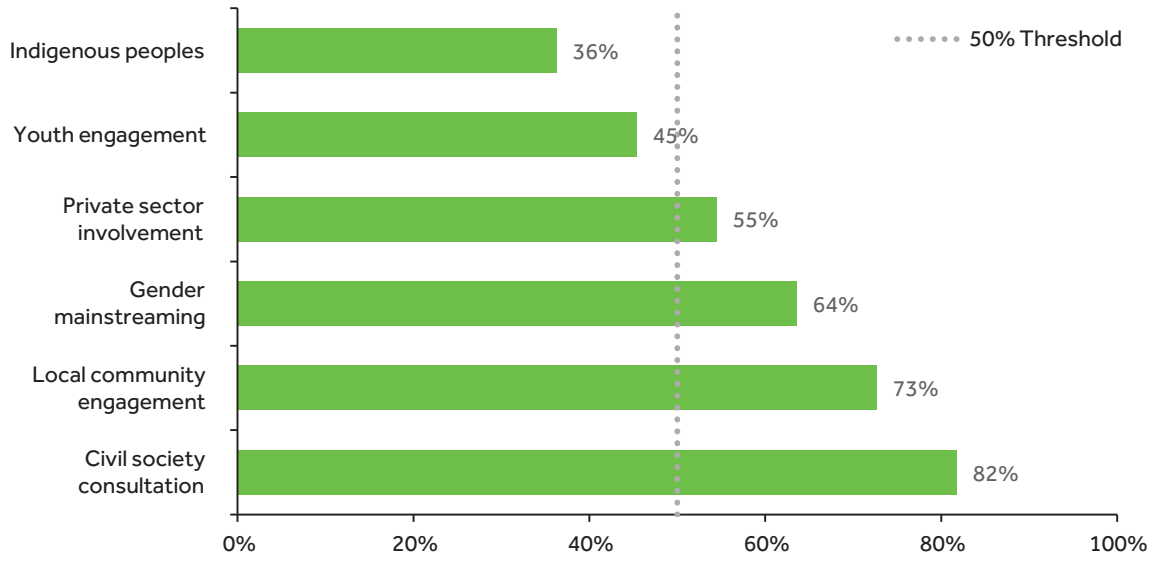
Fourteen of 23 submitting Commonwealth countries (64 per cent) incorporated gender mainstreaming into their BTR1s. Rwanda, Pakistan and South Africa have embedded gender considerations into climate policies and programmes. Kenya's Financing Locally-led Climate Action (FLLoCA) programme explicitly addresses gender norms in community-level climate planning.

Youth engagement, however, remains limited to narrative mentions in most cases. Kenya's NDC framework anticipates involving youth in vulnerability assessments; Guyana's Climate Resilience Strategy includes youth capacity building in Indigenous communities; and Australia mentions vocational training in climate-smart technologies. The practical challenge, consistently cited in survey responses, is the absence of gender-disaggregated data across most sectors. This is a data infrastructure problem that requires deliberate investment, not just policy intent.

9.2 Indigenous Peoples

The inclusion of Indigenous Peoples' perspectives in Commonwealth BTRs remains of 23 submitting countries (36 per cent) made substantive reference to Indigenous knowledge or engagement. Where cited, references tend to be aspirational rather than operational. Australia and South Africa acknowledge the importance of Indigenous knowledge systems; while Guyana's Climate Resilience Strategy and Action Plan (CRSAP) includes consultation processes with Indigenous communities.

Figure 9.1. Inclusivity elements addressed in Commonwealth BTR1 submissions (n=23)



Source: Systematic review of 23 Commonwealth BTR1 submissions (2024)

However, systematic mechanisms for meaningful participation in data collection and adaptation planning are rarely described.

The UNFCCC *Synthesis Report* notes that 46 per cent of reporting parties globally referenced Indigenous Peoples' knowledge in adaptation frameworks, suggesting that even global practice on this dimension has room to grow, and that Commonwealth guidance and platforms could play a leading role.

9.3 Local communities

Community-based adaptation was the most frequently reported good practice globally in the UNFCCC *Synthesis Report* (34 per cent of parties). Within the Commonwealth, Namibia stands out for its participatory and inclusive process for selecting adaptation actions, involving local authorities and civil society. Kenya's County Climate Change Fund mechanism uses participatory climate risk assessments to inform county-level planning. Ghana, meanwhile, emphasises transferring implementation ownership to local communities for sustainable impact.

However, the major gap in this respect is monitoring: few BTRs describe how community-based implementation is tracked or evaluated, creating a blind spot in understanding what is working on the ground.

10. Recommendations

The following recommendations are drawn from the systematic review of Commonwealth BTR1 submissions, the UNFCCC *Synthesis Report* and direct country feedback. They are presented in priority order, targeting Commonwealth institutions, member governments and international partners.

10.1 Capacity building

R1 **Targeted technical training programmes**

Develop and implement customised capacity-building programmes for government officials and technical experts on GHG accounting, ETF reporting requirements and IPCC software. Prioritise SIDS and LDCs. Target the BTR2 cycle start date (2025) to give countries adequate preparation time. The Commonwealth Secretariat should lead this through its existing Commonwealth Climate Finance Access Hub (CCFAH) platform.

R2 **Commonwealth climate fellowship programme**

Create a structured programme facilitating the exchange of climate transparency experts between member countries. Experienced institutions in countries like Kenya, Australia and Canada should be partnered with SIDS and LDCs that have less developed systems. This directly addresses the institutional memory problem identified in Seychelles, Maldives and Grenada.

R3 **Regional centres of excellence**

Support the establishment of regional hubs within the Commonwealth, particularly in the Caribbean, Africa and Indo-Pacific to serve as climate transparency training and technical assistance centres. Build on existing structures such as the Caribbean Community Climate Change Centre (CCCCC) and African Development Bank's Africa NDC Hub.

R4 **BTR preparation start-up grants**

Advocate with the GEF for a rapid-disbursement 'start-up' tranche of BTR-enabling activity funding to be available at least 18 months before the reporting deadline, specifically for countries without prior BUR experience. This directly addresses the Grenada scenario of institutional delays.

10.2 Climate finance access

R5 **Dedicated Commonwealth SIDS/LDC funding window**

Advocate within the GCF and GEF for dedicated funding windows prioritising Commonwealth SIDS and LDC projects focused on national transparency infrastructure. Streamline application procedures and reduce documentation burdens. Canada's stated commitment to simplifying climate finance access should be leveraged in Commonwealth advocacy.

R6 **Commonwealth climate finance facility**

Establish a Commonwealth climate finance facility to provide grants and concessional loans specifically for LDCs and SIDS for transparency system building. This facility should be linked to CCFAH and focus on projects that simultaneously deliver NDC tracking capacity and bankable project preparation skills.

10.3 South–South collaboration

R7	**Commonwealth climate transparency knowledge platform** Feature case studies, best practice guides, training materials and a peer forum for Commonwealth member countries to support learning from the BTR and TER processes. For countries with similar circumstances, explore opportunities for joint MRV data monitoring and reporting platforms in addition to regular drop-in session at an agreed frequency throughout the BTR preparation period.
R8	**Regional peer review mechanism** Leverage existing UNEP and UNDP voluntary peer review processes for BTRs within Commonwealth regions. Allow countries to share draft reports with regional peers and receive constructive feedback before submission to the UNFCCC. This improves quality and consistency while building institutional knowledge across borders.

10.4 Inclusivity and data infrastructure

R9	**Gender-disaggregated climate data initiative** Launch a Commonwealth-wide initiative to develop minimum standards for gender-disaggregated climate data collection. Partner with national statistics offices, gender ministries and the UNDP to create practical data collection templates that can be embedded in existing survey instruments.
R10	**Indigenous Peoples' climate knowledge programme** Develop a Commonwealth framework for integrating Indigenous Peoples' knowledge into BTR preparation, particularly for adaptation, LULUCF and ocean/coastal reporting. Pilot with Guyana, Australia and New Zealand, which have existing mechanisms, then disseminate to other members.

10.5 Leveraging Commonwealth networks for ETF compliance

R11	**ETF training modules in CCFAH** Integrate ETF-specific training modules into CCFAH's capacity-building programmes. Focus on reading and using BTR data for climate finance project development; tracking support received; and monitoring NDC progress indicators. In-country Commonwealth Climate Finance Advisers should be ETF-literate and support their host countries' BTR processes.
R12	**Commonwealth BTR side events at UNFCCC sessions** Use the Commonwealth presence at UNFCCC Subsidiary Body sessions to partner with the UNFCCC and co-host focused side events where non-submitting Commonwealth countries share their barriers, submitting countries share their lessons and the Commonwealth Secretariat can match countries with specific support. These events also provide a mechanism for the target countries to highlight specific needs.

11. Looking Ahead: Future BTRs and Global Climate Action

The first BTR cycle has laid an important foundation, but sustaining and strengthening national transparency systems will be more demanding in the next phase. The second cycle of Biennial Transparency Reports (BTR2) is due by 31 December 2026, requiring countries not only to maintain but also improve the quality, completeness and consistency of their reporting over time. This cycle introduces added complexity, as parties may submit joint or combined reports, integrating the BTR with their national communication and potentially including elements such as adaptation communications. While this can improve efficiency in the long term, it creates short-term co-ordination and capacity challenges, as countries must align multiple reporting streams, datasets and institutional processes within a single submission.

11.1 Lessons from BTR1 for future cycles

Key lessons from the first cycle that should directly inform BTR2 preparation include the following.

1. **Start early:** Countries that began planning 12–18 months before the deadline (rather than 5–6 months) were significantly better positioned for quality submissions. The BTR2 deadline is anticipated for December 2026, so national focal points should begin mobilising resources now.
2. **Build institutional systems, not just individual capacity:** Mauritius's success reflects institutional systems, technical working groups, data pre-assembly and stakeholder co-ordination rather than individual expertise. Staff turnover is inevitable; institutional systems endure.
3. **Use flexibility provisions strategically:** Flexibility is not failure, it is a legitimate bridge mechanism. Countries should use it proactively and declare it transparently, with explicit improvement targets for BTR2.
4. **Align BTR preparation with NDC revision:** As countries update their NDCs ahead of 2030 deadlines, BTR preparation processes should be integrated using the same data collection systems, MRV frameworks and stakeholder engagement processes.
5. **Embed inclusivity from the start:** Gender disaggregation, youth consultation and Indigenous engagement are most effective when built into data-collection processes, rather than being added as a retrospective narrative. BTR2 planning should include dedicated gender and inclusivity workstreams.
6. **Use TER findings to inform BTR2 planning:** Countries that participated in the Technical Expert Review (TER) of their BTR1 should treat the resulting report as a baseline for improvement. TER reports are prepared in consultation with the Party and verified by international experts; they identify specific areas for improvement and capacity-building needs that will directly inform BTR2 preparation. Countries should also note that using the UNFCCC's ETF reporting tools ensures BTR data are made available through the UNFCCC Climate Data Hub.

11.2 The Commonwealth's role in global climate action

The Commonwealth's unique composition, spanning developed and developing countries, SIDS and LDCs, with members across every inhabited region, gives it a distinctive voice and responsibility in global climate governance. Key lessons for the Commonwealth include the following.

1. **Champion transparency for SIDS and LDCs:** The Commonwealth should be the leading advocate at the UNFCCC for simplifying ETF requirements for the most vulnerable countries while maintaining the integrity of the framework.

2. **Bridge the finance gap:** Commonwealth advocacy should focus on the gap between expressed developing country climate needs and actual finance received. BTR data provides the evidence base for this advocacy.
3. **Drive South–South knowledge exchange:** The Commonwealth's peer learning platforms have a proven track record. Scaling these specifically for climate transparency – linking Kenya with Caribbean countries, Mauritius with Pacific SIDS etc. – can accelerate capacity gains.
4. **Innovate on inclusivity:** The Commonwealth can lead global practice by developing and disseminating tools for gender-responsive and Indigenous-inclusive transparency reporting, contributing to both equity and data quality.
5. **Advocate for enhanced financing and availability of technical expert reviewers:** Commonwealth countries that submit BTRs undergo a Technical Expert Review conducted by the UNFCCC Secretariat, providing verified assessments of progress and identifying capacity-building needs in the case of developing countries. However, limited funding and an insufficient pool of expert reviewers are causing delays in delivering review reports. The Commonwealth Secretariat should therefore advocate, through its UNFCCC engagement and at Subsidiary Body sessions, for increased financing and expanded reviewer capacity to ensure timely TER outcomes that can effectively inform subsequent preparation.
6. **Engage in the 2028 MPG review:** The Commonwealth should mobilise member countries to participate in the upcoming review of the Modalities, Procedures and Guidelines, due in 2028. This provides a significant opportunity to advocate for provisions that better reflect the national circumstances and capabilities of SIDS and LDCs.

11.3 Strengthening NDC implementation through transparency

Transparency and NDC ambition are mutually reinforcing. Countries that invest in robust reporting systems – as evidenced by Kenya, Malaysia and Rwanda in their BTR1s – are better positioned to identify gaps in NDC implementation, track progress quantitatively and make evidence-based policy adjustments. The UNFCCC *Synthesis Report* notes that projections under the 'with additional measures' scenario show aggregate emissions 11.6 per cent below 2020 levels by 2030, but only if planned policies are implemented.

BTRs, and the Technical Expert Review (TER) process that follows, are the primary mechanisms by which NDC implementation progress is verified. The TER, conducted by international experts in consultation with each Party, produces a report identifying areas of achievement and improvement; this is an authoritative resource that Commonwealth countries should use when planning subsequent BTR cycles. Key TER outcomes for Commonwealth countries are documented in the UNFCCC Secretariat's *Synthesis Report* (FCCC/PA/CMA/2025/17).

For the Commonwealth, strengthening NDC implementation through transparency means ensuring that the data infrastructure built for BTR reporting becomes the foundation for domestic climate policy-making, informing budgeting, investment decisions and inter-ministerial co-ordination, not just an international reporting exercise.

12. Conclusion

The first Biennial Transparency Reports mark a watershed moment for global climate accountability and the Commonwealth's experience provides a revealing microcosm of both the opportunities and the challenges that define this new era of transparency. Twenty-three Commonwealth member countries demonstrated remarkable commitment in submitting their BTR1s, often under constrained conditions and compressed timelines. Their reports collectively tell a story of genuine climate action, growing institutional sophistication and the transformative potential of transparency as a lever for ambition.

But the full picture demands honesty: 33 Commonwealth members did not submit their BTR1 by the deadline. The reasons are systemic, not circumstantial: insufficient funding arriving too late, institutional capacity built on individual expertise rather than durable systems, and reporting requirements that were designed for countries with resources many Commonwealth SIDS and LDCs simply do not have. These are not failures of political will; they are failures of the international support system to match the aspirations of the Paris Agreement with the realities of the most vulnerable nations.

The path forward is clear. The Commonwealth Secretariat, working with its Climate Finance Access Hub, regional partners and bilateral allies, must mobilise a targeted, sustained response: disbursing funding earlier, deeper peer-learning platforms, regional technical hubs, and strengthened advocacy for SIDS and LDC needs in UNFCCC negotiations. The four spotlight countries, Seychelles, Maldives, Grenada and Eswatini, are not outliers; rather, they represent the face of the challenge the Commonwealth must rise to meet.

Transparency, properly supported, is not a burden. It is the foundation upon which Commonwealth countries can build the evidence base for accessing finance, strengthening adaptation planning and making their voices heard in the rooms where climate decisions are made. The Technical Expert Review process under the ETF further strengthens this foundation by providing independent, specialised assessment of reported information, enhancing credibility, consistency and comparability across parties, while also helping to identify capacity gaps and opportunities for continuous improvement. The second BTR cycle has already began.

23	33	1st	BTR2
Countries submitted	Countries need support	SIDS to submit: Guyana	Next cycle: 2026

Call to action for Commonwealth stakeholders

Commonwealth Secretariat

1. Launch a future BTRs readiness programme for the non-submitting members.
2. Convene a Commonwealth climate transparency workshop to share BTR lessons, highlight recommendations from the UNFCCC technical expert review process and set collective targets for subsequent BTRs.

Member governments

1. Begin BTR2 institutional planning and data collection now; do not wait for GEF funding confirmation.
2. Ensure BTR focal points are embedded in national budget and planning processes, not siloed in a single ministry.

International partners (GEF, GCF, UNDP, UNFCCC Secretariat)

1. Commit to disbursing subsequent BTR enabling activity funding at least 18 months before the deadline.
2. Support countries in using their TER reports as roadmaps for BTR improvement. TER findings represent a verified, expert-validated baseline that should guide capacity-building support.
3. Create a dedicated, simplified funding track for SIDS and LDC transparency infrastructure building.
4. Support the BTR Technical Expert Review process through financing and resources for the training of technical expert reviewers.

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Annexes

Annex A: Commonwealth member countries by UNFCCC party classification

This annex lists all 56 Commonwealth member countries organised by their UNFCCC party classification, alongside their BTR1 submission status as of March 2026.

No	Country	Region	BTR1 submitted
ANNEX I PARTIES			
1	Australia	Pacific	✓ By Dec 2024
2	Canada	Caribbean and Americas	✓ By Dec 2024
3	Cyprus	Europe	✓ Sept 2025
4	Malta	Europe	✓ By Dec 2024
5	New Zealand	Pacific	✓ By Dec 2024
6	United Kingdom	Europe	✓ By Dec 2024
NON-ANNEX I PARTIES			
7	Antigua and Barbuda	Caribbean and Americas	✗ Not submitted
8	Bahamas, The	Caribbean and Americas	✗ Not submitted
9	Bangladesh	Asia	✓ Dec 2025
10	Barbados	Caribbean and Americas	✗ Not submitted
11	Belize	Caribbean and Americas	✓ By Dec 2024
12	Botswana	Africa	✗ Not submitted
13	Brunei Darussalam	Indo-Pacific	✓ By Dec 2024
14	Cameroon	Africa	✗ Not submitted
15	Dominica	Caribbean and Americas	✓ Jan 2026
16	Eswatini	Africa	✓ By Dec 2024
17	Fiji	Pacific	✗ Not submitted
18	Gabon	Africa	✓ By Dec 2024
19	Gambia, The	Africa	✗ Not submitted
20	Ghana	Africa	✓ By Dec 2024
21	Grenada	Caribbean and Americas	✗ Not submitted
22	Guyana	Caribbean and Americas	✓ By Apr 2024
23	India	Asia	✗ Not submitted
24	Jamaica	Caribbean and Americas	✗ Not submitted
25	Kenya	Africa	✓ By Dec 2024
26	Kiribati	Pacific	✗ Not submitted
27	Lesotho	Africa	✗ Not submitted
28	Malawi	Africa	✓ By Oct 2025
29	Malaysia	Asia	✓ By Dec 2024

30	Maldives	Asia	✓ By Nov 2024
31	Mauritius	Africa	✓ By Dec 2024
32	Mozambique	Africa	✗ Not submitted
33	Namibia	Africa	✓ By Dec 2024
34	Nauru	Pacific	✗ Not submitted
35	Nigeria	Africa	✓ By Dec 2024
36	Pakistan	Asia	✓ By Dec 2024
37	Papua New Guinea	Pacific	✓ Jan 2026
38	Rwanda	Africa	✓ By Dec 2024
39	St Kitts and Nevis	Caribbean and Americas	✗ Not submitted
40	Saint Lucia	Caribbean and Americas	✗ Not submitted
41	St Vincent and the Grenadines	Caribbean and Americas	✗ Not submitted
42	Samoa	Pacific	✗ Not submitted
43	Seychelles	Africa	✓ Jul 2025
44	Sierra Leone	Africa	✗ Not submitted
45	Singapore	Asia	✓ By Nov 2024
46	Solomon Islands	Pacific	✓ Aug 2025
47	South Africa	Africa	✓ By Dec 2024
48	Sri Lanka	Asia	✓ By Dec 2024
49	Tanzania	Africa	✗ Not submitted
50	Togo	Africa	✗ Not submitted
51	Tonga	Pacific	✗ Not submitted
52	Trinidad and Tobago	Caribbean and Americas	✓ By Dec 2024
53	Tuvalu	Pacific	✗ Not submitted
54	Uganda	Africa	✗ Not submitted
55	Vanuatu	Indo-Pacific	✓ Feb 2025
56	Zambia	Africa	✓ Nov 2025

Note: List of Commonwealth member countries classified as Annex I and non-Annex I parties under UNFCCC definitions. Submission status is as of March 2026. ✓ = submitted; ✗ = not yet submitted as of March 2026.

Annex B: Development classification of Commonwealth member countries

#	Country	Developed	Developing	SIDS	LDC
1	Antigua and Barbuda		•	•	
2	Australia	•			
3	Bahamas, The		•	•	
4	Bangladesh		•		•
5	Barbados		•	•	
6	Belize		•	•	
7	Botswana		•		
8	Brunei Darussalam		•		
9	Cameroon		•		
10	Canada	•			
11	Cyprus	•			
12	Dominica		•	•	
13	Eswatini		•		
14	Fiji		•	•	
15	Gabon		•		
16	Gambia, The		•		•
17	Ghana		•		
18	Grenada		•	•	
19	Guyana		•	•	
20	India		•		
21	Jamaica		•	•	
22	Kenya		•		
23	Kiribati		•	•	•
24	Lesotho		•		•
25	Malawi		•		•
26	Malaysia		•		
27	Maldives		•	•	
28	Malta	•			
29	Mauritius		•	•	
30	Mozambique		•		•
31	Namibia		•		
32	Nauru		•	•	
33	New Zealand	•			
34	Nigeria		•		
35	Pakistan		•		
36	Papua New Guinea		•	•	
37	Rwanda		•		•

38	St Kitts and Nevis		•	•	
39	Saint Lucia		•	•	
40	St Vincent and the Grenadines		•	•	
41	Samoa		•	•	
42	Seychelles		•	•	
43	Sierra Leone		•		•
44	Singapore		•	•	
45	Solomon Islands		•	•	•
46	South Africa		•		
47	Sri Lanka		•		
48	Tanzania		•		•
49	Togo		•		•
50	Tonga		•	•	
51	Trinidad and Tobago		•	•	
52	Tuvalu		•	•	•
53	Uganda		•		•
54	United Kingdom	•			
55	Vanuatu		•	•	
56	Zambia		•		•
	Total	6	50	25	14

Note: Yellow shading indicates countries classified as both SIDS and LDC (Kiribati, Samoa, Solomon Islands, Tuvalu, Vanuatu). Maldives graduated from LDC status in 2021 and is not marked as LDC. Singapore, while a SIDS by UN classification, functions as a developed economy.

Within the UN system, particularly under the UNFCCC on climate change, countries are grouped to reflect differing capacities and responsibilities in addressing climate change: developed countries generally correspond to Annex I parties under the Convention. These are industrialised economies and economies in transition with higher historical greenhouse gas emissions and stronger financial and technical capacity. They are expected to take the lead in mitigation and to provide finance, technology transfer and capacity-building support.

Developing countries (non-Annex I parties) include a broad and diverse group of nations with lower historical emissions and more limited capacity. Their obligations are more flexible, reflecting national circumstances, and they are eligible to receive support for implementing climate actions.

Small island developing states (SIDS) are a distinct group of developing countries recognised by the United Nations as facing unique vulnerabilities due to their small size, geographic isolation, limited resources and high exposure to climate risks such as sea-level rise and extreme weather events.

Least developed countries (LDCs) are the most socio-economically vulnerable countries, as defined by the United Nations based on criteria including low income, weak human assets, and high economic and environmental vulnerability. They receive special consideration, including enhanced access to financial and technical support and greater flexibility in reporting and implementation requirements.

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