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Concept note: Revision of methodological standards and tools for application to programmes of activities (version 01.0) and its appendices

Item	Section no. (as indicated in the document)	Paragraph/Table/Figure no. (as indicated in the document)	Comment (including justification for change)	Proposed change (including proposed text)
1	-	Section 6.5 Common practice analysis, para. 61 (in particular 61(a) and 61(c)); read with para. 60	Para. 61(c) requires a common practice analysis to set "an appropriately conservative threshold that may not be surpassed for an Article 6.4 activity to be deemed additional," based on "recent uptake or existing stock or diffusion … in relation to a realistic maximum market size or potential" (para. 61(a)). For activities delivered directly to individual households, such as clean-cooking distribution, which the Standard explicitly recognises under barrier analysis (para. 53(a)) - aggregate market penetration is a weak proxy for additionality. It measures total stock across a market, not whether the specific low-income households an activity reaches would have adopted the technology without the mechanism. New, peer-reviewed experimental evidence is directly on point: a randomised controlled trial of 955 households in Nairobi (Berkouwer & Dean, "The Cost-Effectiveness of Clean Cookstove Carbon Mitigation after Adjusting for Additionality and Impact," Climate Change Economics, 2026, DOI 10.1142/S2010007826500089) found that, in a market with meaningful improved-stove penetration, subsidies still increased the purchase rate by 41 percentage points and that 84% of subsidised buyers were additional (only 16% of subsidy expenditure went to buyers who would have purchased anyway). Where a technology has diffused among wealthier segments but persistent financial barriers keep it out of reach of the low-income population an activity targets, a single market-wide threshold would wrongly exclude genuinely additional activities, defeating the Paris Agreement and SDG 7 objective of universal clean-cooking access precisely where the mechanism is most needed. A binary exclusion also penalises the diffusion of good practice: making a beneficial technology common should not disqualify further deployment to those still without it.	"Amend para. 61 so that surpassing the common-practice threshold does not automatically render an activity non-additional, but instead triggers a requirement to demonstrate additionality through another approach (e.g. barrier or investment analysis). Specifically; (i) In para. 61(a) and 61(c), require the indicator and threshold to be defined at an appropriately disaggregated level (by income segment, geography and, where relevant, time), reflecting the target population's realistic access rather than aggregate national or regional stock; (ii) Add: "Where the threshold is surpassed, an Article 6.4 activity may still be demonstrated to be additional through barrier analysis or investment analysis, supported by credible evidence as referred to in paragraph 60, including experimental or quasi-experimental studies." This mirrors the widely used Gold Standard formulation; (iii) In para. 61(b), allow the applicable threshold and geographical/segment boundary to be set by, or in consultation with, the host country to reflect national circumstances."

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2	Appendix 1. Draft Standard: Demonstration of additionality in mechanism methodologies (version 3.0)	Section 6.4 Barrier analysis, paras. 53(a), 55(c), 57(c); read with paras. 23(d), 43(c) and 60	"BURN welcomes the explicit recognition (para. 53(a)) that barrier analysis may be applied to activities "implemented at individual households (e.g. distribution of efficient cookstoves)," and that it should preferably be applied by the methodology proponent or host country at a standardized level (para. 23(d)). This is essential, because a per-activity investment analysis (the default under para. 18) is impractical for activities made up of millions of individual household purchases. Two requirements, however, risk being unworkable for household clean-cooking distribution as drafted: • Para. 57(c) requires demonstrating "there are no other programs or incentives, such as subsidies, that would incentivize the Article 6.4 activity." In practice, results-based finance (RBF) and grants for clean cooking are typically well below the cost of delivering high-quality stoves and modern-energy cooking (RBF is commonly capped at around US$15 per stove), so carbon finance is blended with them to close the remaining gap. Read strictly, para. 57(c) could exclude activities that legitimately require blended finance , an outcome para. 43(c) does not intend, as it already contemplates public funding and asks only that the mechanism fill the residual gap. • The financial barrier of para. 55(c) ("lack of access to loans by rural households") is central to this sector and well evidenced: the RCT cited in comment 1 shows the subsidy drove a 41 percentage-point increase in adoption, i.e. absent the incentive most households would not have purchased. We want to be sure this barrier can be demonstrated with representative aggregate evidence, not household-by-household."	"(i) Clarify para. 57(c) so that the existence of other public support does not by itself defeat additionality where a residual gap remains. Suggested text: "The existence of other programs or incentives shall not preclude additionality where it is demonstrated that, taking those incentives into account, a funding or viability gap remains that the incentives from the mechanism are required to close." This aligns para. 57(c) with para. 43(c). (ii) Confirm in Section 6.4 that the financial barrier under para. 55(c) may be demonstrated at the methodology-proponent or host-country level using representative, credible evidence (para. 60), including experimental studies, without requiring demonstration for each individual household."

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3	Appendix 1. Draft Standard: Demonstration of additionality in mechanism methodologies (version 3.0)	Section 5.1 Overview of approaches, paras. 18, 19 and 21; read with paras. 53(a) and 42	Para. 18 makes investment analysis the default approach and requires proponents to "explain and justify why an investment analysis is infeasible or inappropriate" where it is not used; paras. 19 and 21 make barrier and performance-based approaches available only "subject to … appropriate justification." For activities delivered as large numbers of individual household or consumer transactions (e.g. cookstove and modern-energy-cooking distribution), an activity-level investment analysis (NPV/IRR) is inherently impractical and not decision-relevant: the decision is a household purchase shaped by upfront affordability and access to finance, not a firm-level investment appraisal. Treating investment analysis as the presumptive default for such activities creates an unnecessary justification burden and risks inconsistent assessment by the MEP and Secretariat. The Standard already acknowledges this reality in para. 53(a) (barrier analysis for household activities) and para. 42 (demonstration by the proponent of the methodology, rather than per activity); we ask that the hierarchy in Section 5 reflect it.	In Section 5, add a provision that for defined categories of activity where an activity-level investment analysis is inherently impractical or not decision-relevant , including activities implemented at the individual household level under para. 53(a) , barrier analysis and performance-based approaches shall be recognised as appropriate primary approaches, and the "explain and justify" requirement of para. 18 shall be deemed satisfied by demonstrating that the activity falls within such a category. Rigour is preserved: the chosen approach must still meet its own requirements and, where applicable, be complemented by a common practice analysis (para. 20).

4	Appendix 5. Draft Standard: Addressing non-permanence and reversals in mechanism methodologies (version 2.0)	4 – Applicability and others	The relationship between forest carbon stocks and the risk or reversals does not seem to be consistent with the context of clean cooking activities. Hence, the proposed tool as well as provisions to manage the risk of reversals, in general, shall not be applicable to clean cooking activities that are based on the concept of fNRB, as elaborated below. There are several inconsistencies between (i) the terms and definitions associated with reversals, which all point to the "loss of carbon stocks" that, in theory, would have been previously credited as GHG removals and (ii) the nature of clean cooking projects, where emission reductions are not attributed to the maintenance or enhancement of carbon stocks (removals, as defined in fBuffer), but rather to the reduction of consumption of non-renewable biomass from forest carbon stocks that are not under the control of the activity participants and, most importantly, are already defined within the rationale of fNRB as already approved under UNFCCC`s Tool 33 (harvested biomass that exceeds the rate of regeneration, i.e. losses of carbon stocks, not removals). Hence, any further losses of carbon stocks after a clean cooking activity begins do not mean a reversal of credited removals nor a reversal of any type of credits or climate benefits for two main reasons: (a) Removals (enhancement of carbon stocks) are not claimed nor measured in clean cooking activities and (b) any further losses in carbon stocks (reversals) that eventually occur during a clean cooking activity will, by definition, make the ERs generated within such an activity more conservative, since they have been previously defined as per fNRB factors (fraction of non-renewable biomass), i.e. credits are only accounted for the portion of non-renewable biomass consumed and will not account for any further depletion of carbon stocks. Therefore, if fBuffer is applied to clean cooking activities it will actually "double discount" credits without any causality with the physical reality of carbon fluxes attributable to the activity. The following terms, concepts and definitions adopted in the draft tool illustrate the above-mentioned structural inconsistencies: 1) The definition of	The draft tool has made explicit the inconsistencies that arise from attempts to address the potential risk or reversals of net enhancements/removals (i.e. losses of carbon stocks previously claimed as net enhancements/removals) in fNRB based clean cooking activities (i.e. no carbon removals are claimed, as per the definition of fNRB and its factors already adopted under the UNFCCC). The solution is to exempt fNRB based clean cooking activities from the application of reversal risk assessment tools and non-permanence provisions in general (not only for the monitoring part) to avoid double discounts, not grounded in the physical reality of carbon fluxes. At last, if any carbon stocks are lost after a clean cooking activity begins, they would make the ERs claimed under such an activity more conservative as they have not been accounted for in the fNRB factor upon which ERs are generated over time.

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			Fbuffer refers to it as the "fraction of the net enhancement of storage GHGs in a reservoir resulting from the A6.4 activity" i.e. potential removals that are never claimed by a clean cooking activity, let alone the fact that are not under the control of the activity participants. As explained above, credits are based on the reduction of consumption of a fraction of non-renewable biomass defined ex-ante. So, any further losses of stocks will result in more conservative ERs, not in the reversal of any carbon benefits nor of any net enhancements. 2) The definition of reversals in the Reversals Standard, also quoted in Paragraph 20, clearly determines that a reversal occurs when the net change in storage is less than zero, i.e. when carbon stock losses occur. As explained above, clean cooking activities are not subject to such a risk because: (i) they never claim the previously enhanced stock (removals) that would have been lost and (ii) if carbon losses occur they will actually lead to an increase in fNRB and as such the activity ERs will be more conservative, as defined on an ex-ante basis. To illustrate the rationale: reversals = losses of carbon stocks = potential higher use or higher availability of non-renewable biomass (higher fNRB) = activity ERs become more conservative in the activity, as fNRB has been defined before the further losses of carbon stocks, let alone the fact that they are not controlled by the activity. 3) All definitions in paragraph 6 of the tool refer to reversals as the loss of carbon stocks, which would have to be based on previously claimed "net enhancement" (as mentioned in fBuffer) but no clean cooking activities claim net enhancements. 4) To further illustrate inconsistencies, Equation 9 determi	

5	Appendix 5. Draft Standard: Addressing non-permanence and reversals in mechanism methodologies (version 2.0)	Applicability, Paragraph 7a	The statement in par 7 (a) “Activities increasing carbon stock or reducing the loss of carbon stocks, relative to the baseline, in any greenhouse gas reservoirs of the biosphere” and footnote (4) “This includes, for example, afforestation, reduced deforestation, peatland rewetting, agricultural practices to enhance soil organic carbon, activities reducing the consumption of non-renewable biomass.” implies that improved and clean cooking projects reducing non-renewable biomass use should also include non-permanence provisions. The clean cooking methodology (A6.4-MEP014-A04) includes woody biomass of the landscape under the activity boundary but does not require the calculation or monitoring of carbon stock changes in baseline or activity scenarios. Instead, it quantifies energy use changes. This does not meet the requirement of “reducing the loss of carbon stocks relative to the baseline.” Thus, improved and clean cooking activities should not be required to apply non-permanence provisions. Although, footnote 4 mentions the consumption of non-renewable biomass as potential example, however, according to Article 31 of the Vienna Convention on the Law of Treaties (1969) treaties must be interpreted in good faith in accordance with the ordinary meaning of their text, in context, and in light of their object and purpose. The “text” refers to the operative provisions formally adopted by the Parties, while footnotes are considered part of the context but do not carry binding force. UNFCCC and Paris Agreement practice confirms this distinction: binding obligations are contained in numbered paragraphs and annexes, whereas footnotes serve only as explanatory or illustrative references. Consequently, footnotes cannot create or expand obligations unless explicitly incorporated into the operative text or subsequent agreements adopted by the Parties. We request that the SB avoids over interpretation of footnote 4 and substantially look at text of paragraph 7a.	Clarify that non-permanence provisions apply only when methodologies explicitly quantify carbon stock changes in reservoirs, not when they measure energy efficiency or fuel substitution.
6	Appendix 5. Draft Standard: Addressing non-permanence and	Applicability, Paragraph 8 (a)	The standard explicitly exempts from reversal risks “activities reducing the combustion of fossil fuels that, in their natural deposits or during storage after extraction, do not interact with the	Revise the provision to clarify that activities reducing fossil fuel combustion are not automatically exempt from reversal risks. While fossil fuels in deposits or storage do not interact with the atmosphere until combusted, the

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	reversals in mechanism methodologies (version 2.0)		atmosphere." This creates an inconsistency: if a project reduces dependency on fossil fuels, the underlying reserves remain accessible and can still be extracted and combusted by others at a later stage. In such cases, the avoided emissions are not guaranteed to be permanent, raising the question of why these activities are not treated as subject to non-permanence risks in the same way as land-based carbon stock projects or the current treatment of energy efficiency project relying on non-renewable fuel sources.	reserves remain accessible and may be extracted and burned later by other actors. The text should therefore distinguish between permanent emission reductions (e.g., destruction of reserves or binding restrictions on extraction) and temporary avoidance (e.g., reduced demand) and require methodologies to assess whether such activities could lead to future emissions if reserves are subsequently exploited. Alternatively, if the SB maintains the current exemption for fossil fuel combustion reduction activities, then energy efficiency improvement projects (such as clean cooking or household energy efficiency) should be treated consistently. These projects also reduce emissions through avoided combustion but do not directly alter carbon stock reservoirs. To ensure equal treatment, non-permanence provisions should not apply to energy efficiency projects, aligning them with the exemption currently granted to fossil fuel reduction activities.

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7	Appendix 5. Draft Standard: Addressing non-permanence and reversals in mechanism methodologies (version 2.0)	Section 5. Identification of Applicable Reservoirs, Paragraph 14	Paragraph 14 of the standard allows for alternative approaches when three conditions are met: a. Activity participants have no control over the greenhouse gas reservoir; b. The reservoir is not located where the mitigation activity is implemented; and c. Observed changes in the reservoir cannot be attributed to the mitigation activity. In the case of improved cooking projects using non-renewable biomass in both baseline and project scenarios, all three conditions are satisfied. These projects do not exercise control over the biomass reservoir, the activities occur within households / institutions rather than within the reservoir itself, and the methodology does not require monitoring of reservoir stock changes. Consequently, such projects should not be treated under the same permanence requirements as removal-based activities or activities whose primary objective is to preserve or enhance forest carbon stocks. Improved cooking projects should therefore be exempt from non-permanence provisions and buffer pool contributions.	Revise the standard to explicitly exempt improved cooking projects and similar energy efficiency activities from non-permanence provisions and buffer pool contributions, recognizing that they do not directly alter carbon stock reservoirs and therefore should not be treated like removals projects.

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8	Appendix 5. Draft Standard: Addressing non-permanence and reversals in mechanism methodologies (version 2.0)	Section 6. Quantification of Emission Reductions and Reversals, Paragraph 19 and 20	Equation 1 of the standard requires project developers to calculate carbon stock changes in reservoirs between baseline and project scenarios. This approach is entirely inappropriate for improved cooking projects, which are based on changes in household energy consumption rather than direct measurements of carbon stocks. Paragraph 19(a) of section 6 further states that "mechanism methodologies shall apply all subsections of this section for use during an Article 6.4 activity's crediting period." In the case of clean cooking methodologies, this requirement is impossible to fulfil, as these projects do not quantify reservoir stock changes. This mismatch demonstrates that applying non-permanence provisions to clean cooking projects is unjustified and provides further grounds for exempting them from non-permanence provisions and buffer pool contributions.	-
9	Appendix 5. Draft Standard: Addressing non-permanence and reversals in mechanism methodologies (version 2.0)	Section 6.5. A6.4ER contributions to the reversal risk buffer pool account	Equation 8, parameter $\Delta S_{i,t}$ is defined as the net change in the storage of a greenhouse gas, or its precursor, within a greenhouse gas reservoir. By definition, this parameter relates to stock changes in a reservoir. However, efficiency-based projects such do not directly influence carbon stocks; they measure reductions in energy consumption and avoided combustion. Applying $\Delta S_{i,t}$ to such projects in order to calculate buffer pool contributions is therefore conceptually flawed. This highlights once again the inappropriateness of imposing non-permanence provisions on activities that do not quantify or alter carbon reservoirs.	-