



OUTLINE FOR THE INITIAL REPORT AND UPDATED INITIAL REPORT REFERRED TO IN DECISION 2/CMA.3, ANNEX, CHAPTER IV.A (INITIAL REPORT)^{1 2 3}
(Version 02.0)

[English only]

Party	Sultanate of Oman
NDC period	2021 - 2030
Report number for the NDC period^a	1
Report type: Initial report Updated initial report	☒ ☐
Updated initial report number	N/A
Version^b	1.0
Date	28/08/2026
Name(s) of cooperative approach(es) included in this report (Include a line for each additional cooperative approach)	• Associated Gas Recovery and Utilization at Khamilah oil field area at Block-27 in Wilayat Ibri of the Sultanate of Oman VCS project ID: VCS2768 • Al Multaqa Landfill Gas Recovery Project (Al Multaqa Landfill, Al Amerat, Muscat Governorate, Oman) VCS project ID: VCS4544 • Barka Landfill Gas Recovery Project VCS project ID: VCS4550

^a Ascribe sequential number for updated initial reports. The number '1' is reserved for the initial report.

^b Ascribe version number as follows: decimal increase for minor revisions (typos, corrections) and digit increase for content changes.

Note: For updated initial report fill in only section IV. Information on each cooperative approach (para. 18(g–i), para. 19 of the annex to decision 2/CMA.3).

I. PARTICIPATION RESPONSIBILITIES (PARA. 18(A))

A: INFORMATION ON HOW THE PARTY ENSURES THAT IT IS A PARTY TO THE PARIS AGREEMENT (PARA. 21(A), PARA. 4(A), UPDATE TO PARA. 18(A))

The Sultanate of Oman signed the Paris Agreement on 22 April 2016 and deposited its instrument under the Paris Agreement on 22 May 2019, as reflected in the [United Nations Treaty Repository](#). Accordingly, the Sultanate of Oman is a Party to the Paris Agreement and participates in its provisions, including Article 6.

B. INFORMATION ON HOW THE PARTY ENSURES THAT IT HAS PREPARED, COMMUNICATED AND IS MAINTAINING AN NDC IN ACCORDANCE WITH ARTICLE 4, PARAGRAPH 2 (PARA. 18(A), PARA. 4(B), TO BE UPDATED BY PARA. 21(A))

The Sultanate of Oman has prepared, communicated and is maintaining its nationally determined

¹ This template has been developed based on the outline adopted by decision 6/CMA.4. Para 36 of decision 6/CMA.4 further encourages participating Parties to prepare their initial report, updated initial report and annex 4 to the biennial transparency report (Regular information) in accordance with the outlines contained in annexes V and VI respectively, as referred to in decision 2/CMA.3, annex, chapter IV.A (Initial report) and IV.C (Regular information); Supplementary elements of information have been added as per decision 4/CMA.6, annex 1.

² The list of the acronyms and abbreviations used in this template are available in decision 6/CMA.4: <https://unfccc.int/documents/624474>.

³ References to chapters and paragraphs in the outline are to chapters and paragraphs in the annex to decision 2/CMA.3, unless stated otherwise. "Article" refers to an Article of the Paris Agreement.

contribution in accordance with Article 4, paragraph 2, of the Paris Agreement. Oman submitted its first intended nationally determined contribution on 19 October 2015 and subsequently communicated updated NDCs to the UNFCCC. Oman's most recent NDC is the First Update of the Second Nationally Determined Contribution, submitted on 29 November 2023 and maintained in the [UNFCCC NDC Registry](#). The updated NDC includes a target to reduce greenhouse gas emissions by 21 per cent by 2030 compared to the business-as-usual scenario, comprising a 7 per cent committed component and a 14 per cent conditional component. In 2022, the Sultanate of Oman also announced its target to achieve net zero greenhouse gas emissions by 2050, in alignment with Oman Vision 2040.

C. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE FOR AUTHORIZING THE USE OF ITMOs TOWARDS ACHIEVEMENT OF NDCs PURSUANT TO ARTICLE 6, PARAGRAPH 3 (PARA. 18(A), PARA. 4(C), TO BE UPDATED BY PARA. 21(A))

The Sultanate of Oman has established national arrangements for authorizing the use of internationally transferred mitigation outcomes (ITMOs) towards achievement of NDCs pursuant to Article 6, paragraph 3, of the Paris Agreement. The institution responsible for authorization is the Oman Net Zero Centre (ONZC), Ministry of Energy and Minerals, Muscat, Sultanate of Oman. ONZC was established by Ministerial Decision No. 35/2024, following the approval of the Council of Ministers, and its legal mandate includes managing applications for carbon certificates, approving and registering applications for local carbon trading, coordinating internationally on carbon certificates, and managing national carbon emissions data through a dedicated platform. The mandate is available through the Ministry of Justice and Legal Affairs' official legislation portal: [Ministerial Decision No. 35/2024 Establishing the Oman Net Zero Centre](#). In addition, the Oman Net Zero Centre (ONZC) is designated as the Designated National Authority (DNA) and National Focal Point (NFP) for relevant Article 6 matters, based on formal approval through the Sultanate of Oman's national procedures. This designation has been communicated to the UNFCCC secretariat through the Ministry of Foreign Affairs of the Sultanate of Oman. ONZC therefore serves as the national institution responsible for coordinating Oman's Article 6 authorization, reporting and communication functions, in line with its mandate under Ministerial Decision No. 35/2024.

The legal basis for these arrangements includes Ministerial Decision No. 35/2024, which established ONZC and assigned it responsibilities related to carbon certificates, carbon trading, international coordination and emissions data management. It also includes Ministerial Decision No. 7/2025, which established the ONZC Steering Committee to provide strategic oversight and approve key directions related to Oman's net zero and carbon market functions.

The authorization procedure for the use of ITMOs is implemented through the following national process: (1) the project proponent or authorized entity submits an authorization request to ONZC, including the required supporting documentation; (2) ONZC conducts technical screening against eligibility criteria, Oman's NDC, Article 6 guidance and the national carbon market framework; (3) technical advice is provided through the relevant technical and governance arrangements, as applicable; (4) the Ministry of Finance reviews fiscal implications and the Environment Authority reviews environmental safeguards and permitting matters; and (5) ONZC issues the Letter of Authorization in accordance with national procedures. ONZC maintains authorization records and associated documentation for transparency, reporting and future Article 6 technical review purposes.

Authorizations may be updated where necessary in accordance with the terms of the relevant Letter of Authorization and Oman's applicable national procedures. Any change to an authorization will be issued as a revised version with a unique version number and effective date, recorded in national records and relevant registry documentation, and reflected in Article 6 reporting, as applicable. Such changes may include updates to the authorized quantity, vintage scope, authorized uses, registry information, or other authorization details, provided that the

change is managed in a manner that avoids double counting.

Changes to an authorization will not apply retroactively to mitigation outcomes that have already been transferred, used, retired or cancelled. Where a change is contemplated before first transfer, ONZC will ensure that national records, registry information and Article 6 reporting remain consistent and that no double counting arises from any change in scope, quantity or authorized use.

Where material non-compliance, failed verification, environmental enforcement action, non-payment of applicable fees, fraud, misrepresentation, or other material issues arise, Oman may pause or suspend future authorization, issuance, transfer or related registry actions in accordance with applicable national procedures, pending review and corrective action. Existing credits already lawfully transferred, used, retired or cancelled would not be affected by such suspension. More detailed procedures for revocation, where applicable, are being further operationalized in line with Oman's national carbon market arrangements and relevant CMA guidance.

D. INFORMATION ON HOW THE PARTY ENSURES IT HAS ARRANGEMENTS IN PLACE THAT ARE CONSISTENT WITH THE ARTICLE 6, PARAGRAPH 2, GUIDANCE AND RELEVANT DECISIONS OF THE CMA FOR TRACKING ITMOs (PARA. 18(A), PARA. 4(D), TO BE UPDATED BY PARA. 21(A))

The Sultanate of Oman has established arrangements for tracking internationally transferred mitigation outcomes (ITMOs) in accordance with Article 6, paragraph 2, guidance and relevant CMA decisions. The registry arrangement for Oman is being developed through the National Carbon Registry within the Meezan platform. Meezan is Oman's centralized digital platform for national greenhouse gas emissions inventorying, accounting and data management. The Oman Net Zero Centre (ONZC), Ministry of Energy and Minerals, is the institution responsible for managing and overseeing the National Carbon Registry and related Article 6 tracking arrangements.

The legal basis for tracking is Ministerial Decision No. 35/2024, which assigns ONZC responsibility for managing procedures related to the inventorying and updating of carbon emissions from various sources, preserving the data in a dedicated platform, and facilitating access to such data for the Environment Authority and other concerned entities according to their competencies and access levels, while maintaining confidentiality and data accuracy. The same decision also assigns ONZC responsibility for managing carbon certificate applications and approving and registering carbon trading applications, including international coordination, in coordination with the Ministry of Finance and the Environment Authority.

The National Carbon Registry will document all relevant national data on carbon credit projects, including project information, authorization status, Letters of Authorization, associated credit volumes, serial number ranges where available, issuance information, transfer status, cancellation or retirement information, and corresponding adjustment status. For projects that have already received Letters of Authorization, ONZC will maintain national records of the authorized mitigation outcomes and reconcile these records with the relevant carbon standard or programme registry, where applicable.

Pending full operationalization of the National Carbon Registry within the Meezan platform and access to relevant international registry infrastructure, ONZC applies interim tracking arrangements for early authorizations and transactions. These arrangements include an internal authorization log and database covering Letters of Authorization, cooperative approach identifiers, project names and IDs, authorized quantities, vintages, authorized uses, registry references, serial number ranges where available, and authorization status.

ONZC reconciles this information with the relevant carbon standard registry, including the Verra Registry for the cooperative approaches covered by this initial report, and maintains copies of

Letters of Authorization and supporting authorization records in its internal records system. First international transfer events will be tracked through notification by the relevant transaction counterparties, including OQTL where applicable, and through reconciliation with the applicable registry records. ONZC will also maintain a corresponding adjustment log to record first transfer events, authorized quantities transferred, vintages, serial numbers, use purpose and corresponding adjustment status until such information is fully migrated into the National Carbon Registry.

Oman intends to publish basic information on authorized cooperative approaches and Letters of Authorization, including project name, project identifier, authorized quantity, vintage scope and authorized use, subject to confidentiality requirements and the availability of CARP and registry publication channels.

The National Carbon Registry will support Oman's Article 6 reporting and accounting requirements by maintaining information needed for Article 6 annual information, the Article 6 database and the structured summary under the biennial transparency report. The registry will support traceability and transparency through project-level and credit-level documentation, recording of authorization decisions, tracking of corresponding adjustment status, and controls to help prevent double counting.

For international transfers, Oman is following the development and operationalization of the UNFCCC International Registry and the Article 6.4 registry. On 4 February 2025, Oman expressed interest to the UNFCCC secretariat in utilizing the International Registry and Additional Registry Services under Article 6, paragraph 2, of the Paris Agreement, including the use of Additional Registry Services to support Oman's participation in cooperative approaches and assistance in implementing a national registry to generate, certify and issue mitigation outcomes. On 8 December 2025, Oman submitted its Party Section Opening Request for the International Registry and Additional Registry Services. The UNFCCC secretariat acknowledged receipt of Oman's request on 8 December 2025 under reference OM-001-20251208-093231 and indicated that the request was under validation. On 27 January 2026, the UNFCCC secretariat further confirmed that the submitted documents remained under review as part of the ongoing internal coordination related to the three-phase infrastructure deployment of Article 6, including the International Registry. Once fully functional and applicable, Oman intends to use the UNFCCC International Registry and the Article 6.4 registry to support international transfer processes, interoperability, tracking and reporting under Article 6.

E. INFORMATION ON WHETHER THE MOST RECENT NATIONAL INVENTORY REPORT REQUIRED IN ACCORDANCE WITH DECISION 18/CMA.1 HAS BEEN PROVIDED (PARA. 18(A), PARA. 4(E), TO BE UPDATED BY PARA. 21(A))

The Sultanate of Oman has provided its most recent national inventory information required in accordance with decision 18/CMA.1 through its first biennial transparency report under the Paris Agreement. Oman submitted its 2024 Biennial Transparency Report (BTR1) to the UNFCCC on 26 October 2025. Oman also submitted its 2024 Common Reporting Tables (CRT) on 28 October 2025, which form part of the national inventory reporting package under the enhanced transparency framework. These submissions are available through the [UNFCCC First Biennial Transparency Reports page](#) and the [UNFCCC Oman reports page](#).

F. INFORMATION ON HOW THE PARTY ENSURES PARTICIPATION CONTRIBUTES TO THE IMPLEMENTATION OF ITS NDC AND LONG-TERM LOW-EMISSION DEVELOPMENT STRATEGY, IF IT HAS SUBMITTED ONE, AND THE LONG-TERM GOALS OF THE PARIS AGREEMENT (PARA. 18(A), PARA. 4(F), TO BE UPDATED BY PARA. 21(A))

The Sultanate of Oman ensures that its participation in cooperative approaches contributes to the implementation of its NDC, its long-term low-emission development pathway, and the long-term goals of the Paris Agreement. Oman's current published NDC is the First Update of the Second Nationally Determined Contribution, submitted to the UNFCCC in 2023. It includes a target to

reduce greenhouse gas emissions by 21 per cent by 2030 relative to a business-as-usual scenario, comprising a 7 per cent committed component and a 14 per cent conditional component. The conditional component is linked to the availability of international climate finance, technology transfer, capacity-building support and the implementation of Article 6 of the Paris Agreement.

Article 6 cooperation is intended to support implementation of Oman's conditional NDC component by helping mobilize international finance, investment, technology and implementation support for mitigation activities that are aligned with Oman's national decarbonization priorities. At the same time, Oman will manage Article 6 authorizations in a manner that safeguards its ability to achieve its NDC and long-term net zero objective.

Before authorizing mitigation outcomes for international transfer, ONZC considers whether the proposed authorization is consistent with Oman's NDC implementation needs, relevant sectoral mitigation priorities and national decarbonization pathway. Where necessary, Oman may withhold authorization, authorize only part of the generated mitigation outcomes, limit the authorized vintages or uses, or apply other authorization conditions to avoid undermining Oman's NDC implementation.

Mitigation outcomes authorized and first transferred for use towards another Party's NDC or for other international mitigation purposes will be subject to corresponding adjustments in accordance with Article 6 guidance. Accordingly, Oman will not count such exported mitigation outcomes towards achievement of its own NDC, and will reflect the relevant corresponding adjustments in its Article 6 reporting and accounting arrangements.

II. DESCRIPTION OF THE PARTY'S NDC, AS REFERRED TO IN DECISION 18/CMA.1, ANNEX, PARAGRAPH 64, WHERE A PARTICIPATING PARTY HAS NOT YET SUBMITTED A BIENNIAL TRANSPARENCY REPORT (PARA. 18(B), TO BE UPDATED BY PARA. 21(B))

THE SULTANATE OF OMAN HAS SUBMITTED ITS FIRST BIENNIAL TRANSPARENCY REPORT UNDER THE PARIS AGREEMENT. THE FOLLOWING INFORMATION IS PROVIDED TO ENSURE TRANSPARENCY AND CONSISTENCY WITH OMAN'S CURRENT PUBLISHED NDC AND RELEVANT INFORMATION REPORTED UNDER THE ENHANCED TRANSPARENCY FRAMEWORK.

A. TARGET(S) AND DESCRIPTION, INCLUDING TARGET TYPE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(A))

The Sultanate of Oman's current published NDC is the First Update of the Second Nationally Determined Contribution, submitted to the UNFCCC in 2023. Oman's updated NDC uses 2021 as the base year, with national GHG emissions of approximately 90 MtCO₂e. The 2030 Business-As-Usual emissions level is approximately 106.7 MtCO₂e, based on the sectoral BAU values presented in Oman's updated NDC. Oman's updated NDC target is to reduce GHG emissions by 21 per cent below the 2030 BAU level, comprising a 7 per cent committed component and an additional 14 per cent conditional component.

The 7 per cent committed component corresponds to an emissions reduction of approximately 7.49 MtCO₂e. The additional 14 per cent conditional component corresponds to a further emissions reduction of approximately 14.97 MtCO₂e, subject to the availability of international climate finance, technology transfer, capacity-building support and Article 6 cooperation.

Full implementation of the 21 per cent NDC target would therefore correspond to a total emissions reduction of approximately 22.46 MtCO₂e, with total GHG emissions capped at approximately 84.25 MtCO₂e in 2030. The committed component is to be implemented through national efforts and domestic measures. The conditional component depends on the availability of international

climate finance, technology transfer, capacity-building support, and the implementation of Article 6 of the Paris Agreement.

The target type is an emission reduction below a projected BAU baseline.

B. TARGET YEAR(S) OR PERIOD(S), AND WHETHER THEY ARE SINGLE-YEAR OR MULTI-YEAR TARGET(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(B))

The Sultanate of Oman's NDC target is a single-year target. The target year is 2030. The implementation period of the NDC is 2021–2030.

C. REFERENCE POINT(S), LEVEL(S), BASELINE(S), BASE YEAR(S) OR STARTING POINT(S), AND THEIR RESPECTIVE VALUE(S) (DECISION 18/CMA.1, ANNEX, PARA. 64(C))

The reference point for Oman's NDC is the business-as-usual (BAU) emissions scenario used to assess the 2030 mitigation target. The BAU scenario projects national greenhouse gas emissions over the NDC implementation period and serves as the baseline against which the 21 per cent emission reduction target is measured.

The starting year for the NDC implementation period is 2021, and the target year is 2030. The reference level and underlying assumptions for the BAU projection are provided in Oman's published NDC and relevant reporting under the enhanced transparency framework.

D. TIME FRAME(S) AND/OR PERIODS FOR IMPLEMENTATION (DECISION 18/CMA.1, ANNEX, PARA. 64(D))

The time frame for implementation of the Sultanate of Oman's NDC is 2021 to 2030.

E. SCOPE AND COVERAGE, INCLUDING, AS RELEVANT, SECTORS, CATEGORIES, ACTIVITIES, SOURCES AND SINKS, POOLS AND GASES (DECISION 18/CMA.1, ANNEX, PARA. 64(E))

Oman's NDC covers domestic mitigation actions across key national sectors. The NDC includes mitigation measures in sectors including energy, oil and gas, industry, transport, waste, and land use, land-use change and forestry (LULUCF), as applicable.

The greenhouse gases covered include carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O). Fluorinated gases are currently considered in relevant industrial activities where applicable and subject to data availability and further national inventory improvements.

Domestic aviation and shipping are included where they fall within national emissions accounting. International aviation and international shipping are not included in the NDC scope.

F. INTENTION TO USE COOPERATIVE APPROACHES THAT INVOLVE THE USE OF INTERNATIONALLY TRANSFERRED MITIGATION OUTCOMES UNDER ARTICLE 6 TOWARDS NDCs UNDER ARTICLE 4 OF THE PARIS AGREEMENT (DECISION 18/CMA.1, ANNEX, PARA. 64(F))

The Sultanate of Oman intends to use cooperative approaches that involve the use of internationally transferred mitigation outcomes (ITMOs) under Article 6 of the Paris Agreement towards the implementation and achievement of its NDC.

Oman's NDC identifies the role of international cooperation, climate finance, technology transfer, capacity-building support and Article 6 in supporting the conditional component of its target. Accordingly, Oman's participation in Article 6 cooperative approaches is intended to help mobilize international investment and support mitigation activities that contribute to

implementation of the conditional component of the NDC, while ensuring environmental integrity and avoiding double counting through corresponding adjustments.

As noted in Section I.F, Oman will manage authorizations in a manner that safeguards NDC implementation. Mitigation outcomes authorized and first transferred for use towards another Party's NDC or for other international mitigation purposes will be subject to corresponding adjustments and will not be counted towards Oman's own NDC.

G. ANY UPDATES OR CLARIFICATIONS OF PREVIOUSLY REPORTED INFORMATION (E.G. RECALCULATION OF PREVIOUSLY REPORTED INVENTORY DATA, OR GREATER DETAIL ON METHODOLOGIES OR USE OF COOPERATIVE APPROACHES) (DECISION 18/CMA.1, ANNEX, PARA. 64(g))

Not applicable. This is the Sultanate of Oman's initial report under Article 6, paragraph 2. Any future updates or clarifications, including updates to inventory data, NDC quantification, methodologies, or the use of cooperative approaches, will be reflected in subsequent reporting, as applicable.

III. INFORMATION ON ITMO METRICS, METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AND METHOD FOR QUANTIFICATION OF THE NDC (PARA. 18(c–f))

A. ITMO METRICS (PARA. 18(c))

The Sultanate of Oman will apply and report internationally transferred mitigation outcomes (ITMOs) in tonnes of carbon dioxide equivalent (tCO₂e), in accordance with methodologies and metrics assessed by the Intergovernmental Panel on Climate Change (IPCC) and adopted by the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA). One ITMO equals one tonne of carbon dioxide equivalent (1 tCO₂e). Oman does not intend to use a non-GHG metric for the cooperative approaches included in this initial report.

B. METHOD FOR APPLYING CORRESPONDING ADJUSTMENTS AS PER CHAPTER III.B (APPLICATION OF CORRESPONDING ADJUSTMENTS) (PARA. 18(c))

1. Description of the method for applying corresponding adjustment for multi- or single year NDCs that will be applied consistently throughout the period of NDC implementation, if applicable (para. 18(c))

The Sultanate of Oman has a single-year NDC target, with 2030 as the target year and 2021–2030 as the NDC implementation period. Accordingly, Oman will apply the averaging method for corresponding adjustments in accordance with paragraph 7(a)(ii) of the annex to decision 2/CMA.3. Under this method, Oman will calculate the average annual amount of ITMOs first transferred and, where applicable, used over the NDC implementation period by taking the cumulative amount of ITMOs first transferred and used and dividing it by the number of elapsed years in the NDC implementation period. Oman will annually apply indicative corresponding adjustments equal to this average amount for each year in the NDC implementation period and will apply corresponding adjustments equal to this average amount in the NDC target year, resulting in an emissions balance as referred to in paragraph 77(d)(ii) of the annex to decision 18/CMA.1. Corresponding adjustments will be applied at the first international transfer of authorized mitigation outcomes/ITMOs and recorded through Oman's applicable national tracking arrangements, including the National Carbon Registry within the Meezan platform, and reflected in Oman's Article 6 reporting. Oman will apply this method consistently throughout the NDC implementation

	period. For operationalization of corresponding adjustments, ONZC will maintain the national Article 6 records for authorized mitigation outcomes and first transfer events. This includes recording the cooperative approach identifier, project identifier, authorized quantity, vintage, serial numbers where available, first transfer date, authorized use and corresponding adjustment status. First transfer events will be identified through the relevant registry records and transaction notifications, including information provided by the relevant project participant or transaction counterparty, such as OQTL where applicable. ONZC will be responsible for calculating and recording the corresponding adjustments in Oman's Article 6 tracking arrangements and for reflecting them in Oman's Article 6 annual information and biennial transparency reporting, as applicable. The Environment Authority will be consulted, as relevant, to support consistency with national climate reporting and NDC tracking, while the Ministry of Finance will be consulted on any applicable fiscal or fee-related matters. Corresponding adjustments will not modify Oman's national greenhouse gas inventory. They will be reflected in Oman's Article 6 accounting and emissions balance for NDC accounting purposes, in accordance with Article 6 guidance and the averaging method selected by Oman for its single-year NDC.
2. Description of the method for applying corresponding adjustments where the method is a multi-year emissions trajectory, trajectories or budget, if applicable (para. 18(c))	Not applicable. The Sultanate of Oman has a single-year NDC target and will apply the averaging method for corresponding adjustments in accordance with paragraph 7(a)(ii) of the annex to decision 2/CMA.3. Oman is therefore not applying a multi-year emissions trajectory, trajectories or budget for the purpose of applying corresponding adjustments under this initial report.
3. <i>Description of how the method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7 (para. 18(c)) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant⁴</i>	The Sultanate of Oman's method for applying corresponding adjustments aligns with decision 2/CMA.3, annex, paragraph 7(a)(ii), because Oman has a single-year NDC target and will apply the averaging method for corresponding adjustments. Under this method, Oman will calculate the average annual amount of ITMOs first transferred and, where applicable, used over the NDC implementation period by taking the cumulative amount of ITMOs first transferred and used and dividing it by the number of elapsed years in the

⁴ Decision 4/CMA.6 para. 18 requests each participating Party to incorporate the elements contained in annex I when providing information in its initial report and any updated initial reports, as referred to in decision 2/CMA.3, annex, paragraphs 18–19, as relevant. These elements are supplementary elements of information. These elements are referred to across the template as supplementary elements and are written in italic to differentiate them from the initial elements of the outline of the initial and updated initial reports.

	NDC implementation period. Oman will annually apply indicative corresponding adjustments equal to this average amount for each year in the NDC implementation period and will apply corresponding adjustments equal to this average amount in the NDC target year. This approach is consistent with the requirements for single-year NDCs under decision 2/CMA.3, annex, paragraph 7(a)(ii), and will result in an emissions balance as referred to in paragraph 77(d)(ii) of the annex to decision 18/CMA.1. The method will be applied consistently throughout the NDC implementation period and will be reflected in Oman's Article 6 reporting, including annual information, the Article 6 database and the structured summary under the biennial transparency report. Oman will record corresponding adjustments through its national tracking arrangements, including the National Carbon Registry within the Meezan platform, and will use the method to ensure transparent, accurate, complete, comparable and consistent accounting and to avoid double counting.
4. Description of the methods used for establishing the indicative trajectory, trajectories or budget and the resulting trajectory, trajectories or budget and their relationship to the indicators referred to in decision 18/CMA.1, annex, paragraph 65, to which corresponding adjustments will be applied (para. 18(c) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant⁵	Not applicable. The Sultanate of Oman will apply the averaging method for corresponding adjustments for its single-year NDC target in accordance with paragraph 7(a)(ii) of the annex to decision 2/CMA.3. Oman is therefore not establishing an indicative multi-year emissions trajectory, trajectories or budget for the purpose of applying corresponding adjustments under this initial report. Corresponding adjustments will be applied using the averaging method and will be reflected against the relevant NDC indicator expressed in tonnes of carbon dioxide equivalent (tCO₂e).
C. QUANTIFICATION OF THE PARTY'S MITIGATION INFORMATION IN ITS NDC IN T CO₂ EQ, INCLUDING THE SECTORS, SOURCES, GHGs AND TIME PERIODS COVERED BY THE NDC, THE REFERENCE LEVEL OF EMISSIONS AND REMOVALS FOR THE RELEVANT YEAR OR PERIOD, AND THE TARGET LEVEL FOR ITS NDC OR, WHERE THIS IS NOT POSSIBLE, THE METHODOLOGY FOR THE QUANTIFICATION OF THE NDC IN T CO₂ EQ (PARA. 18(d)). The Sultanate of Oman's current published NDC is the First Update of the Second Nationally Determined Contribution, submitted to the UNFCCC in 2023. Oman's NDC mitigation target is expressed in greenhouse gas metrics and aims to reduce national greenhouse gas emissions by 21 per cent by 2030 compared to a business-as-usual (BAU) scenario. This target comprises a 7 per cent committed component and a 14 per cent conditional component. For quantitative accounting purposes, Oman's updated NDC uses 2021 as the base year, with national GHG emissions of approximately 90 MtCO₂e. The 2030 Business-As-Usual emissions level is approximately 106.7 MtCO₂e. Oman's full 21 per cent NDC target corresponds to an emissions reduction of approximately 22.46 MtCO₂e, with total GHG emissions capped at approximately 84.25 MtCO₂e in 2030. The 7 per cent committed component corresponds to an emissions reduction of approximately 7.49	

⁵ Ibid.

MtCO₂e, while the additional 14 per cent conditional component corresponds to a further emissions reduction of approximately 14.97 MtCO₂e.

The NDC implementation period is 2021–2030, with 2030 as the target year. The target type is an emission reduction below a projected BAU baseline. The sectors covered include domestic mitigation actions across the energy, oil and gas, industry, transport, waste, and land use, land-use change and forestry sectors, as applicable. The greenhouse gases covered include carbon dioxide (CO₂), methane (CH₄), and nitrous oxide (N₂O), with fluorinated gases included where covered under Oman’s national inventory and sectoral reporting.

The reference level for quantifying Oman’s NDC is the projected BAU emissions level for 2030. The target level is calculated by applying the 21 per cent reduction target to the 2030 BAU reference level.

Accordingly, the target level is equivalent to 79 per cent of the projected 2030 BAU emissions level. The committed component corresponds to a reduction of 7 per cent below the 2030 BAU level, while the conditional component corresponds to an additional 14 per cent reduction below the 2030 BAU level, subject to the availability of international climate finance, technology transfer, capacity-building support and Article 6 cooperation.

Detailed information on the methodology for quantifying Oman’s NDC in tonnes of carbon dioxide equivalent, including the BAU assumptions, sectoral coverage, gases, reference level and target level, is provided in Oman’s published NDC and its First Biennial Transparency Report. Oman will ensure that corresponding adjustments are applied to the emissions balance covering the sectors and greenhouse gases included in the NDC and expressed in tonnes of carbon dioxide equivalent (tCO₂e).

D. QUANTIFICATION OF THE PARTY’S NDC, OR THE PORTION IN THE RELEVANT NON-GHG INDICATOR, IN A NON-GHG METRIC DETERMINED BY EACH PARTICIPATING PARTY, IF APPLICABLE (PARA. 18(E))

Not applicable. The Sultanate of Oman’s NDC is expressed in greenhouse gas metrics, and the internationally transferred mitigation outcomes covered by this initial report will be applied and reported in tonnes of carbon dioxide equivalent (tCO₂e). Oman is therefore not quantifying its NDC, or any portion of its NDC relevant to the cooperative approaches included in this report, in a non-greenhouse gas metric.

E. FOR A FIRST OR FIRST UPDATED NDC CONSISTING OF POLICIES AND MEASURES THAT IS NOT QUANTIFIED, INFORMATION ON QUANTIFICATION OF THE PARTY’S EMISSION LEVEL RESULTING FROM THE POLICIES AND MEASURES THAT ARE RELEVANT TO THE IMPLEMENTATION OF THE COOPERATIVE APPROACH AND ITS MITIGATION ACTIVITIES FOR THE CATEGORIES OF ANTHROPOGENIC EMISSIONS BY SOURCES AND REMOVALS BY SINKS, AS IDENTIFIED BY THE FIRST TRANSFERRING PARTY PURSUANT TO PARAGRAPH 10, AND THE TIME PERIODS COVERED BY THE NDC (PARA. 18(F))

Not applicable. The Sultanate of Oman’s NDC is quantified in greenhouse gas metrics and expressed in tonnes of carbon dioxide equivalent (tCO₂e). Oman’s NDC is not a first or first updated NDC consisting of policies and measures that are not quantified. Therefore, this reporting element is not applicable to the cooperative approaches included in this initial report.

IV. Information on Cooperative Approach 1: Associated Gas Recovery and Utilization at Khamilah oil field area at Block-27 in Wilayat Ibri of the Sultanate of Oman (para. 18(g–i), para. 19)

Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g–i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19). VCS project ID: VCS2768.

A. COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(G))

Letter of Authorization OM-00001, Version 01.0 constitutes the authorization referred to in decision 2/CMA.3, annex, paragraph 18(g), for the cooperative approach “Associated Gas Recovery and Utilization at Khamilah oil field area at Block-27 in Wilayat Ibri of the Sultanate of Oman”.

The repository contains the current authorization, Version 01.0.

[Authorization documents repository \(OM-00001\)](#)

The non-confidential authorization document(s) are submitted with this initial report through the UNFCCC submission portal for publication and recording in CARP.

B. DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(G))

This cooperative approach covers mitigation outcomes generated from the recovery and utilization of associated gas at Khamilah oil field. The activity reduces greenhouse gas emissions by recovering associated gas that would otherwise be flared or vented and using it productively. The activity is registered under the Verified Carbon Standard (VCS/Verra) as VCS2768 and applies methodology ACM0009, Version 07.0. Mitigation outcomes are quantified and independently verified in tonnes of carbon dioxide equivalent (tCO₂e).

The current authorization scope is summarized below. The latest applicable authorization version is used for the authorized vintages and quantity.

Cooperative approach name	Associated Gas Recovery and Utilization at Khamilah oil field area at Block-27 in Wilayat Ibbi of the Sultanate of Oman
VCS project ID	VCS2768
Authorization document(s)	OM-00001, Version 01.0
CARP cooperative approach identifier	Not yet assigned at the time of this submission
Current authorized vintages	2021–2023
Current authorized quantity	605,264 tCO ₂ e
Authorized use	NDC and other international mitigation purposes (OIMP), including CORSIA
First-transfer specification	First international transfer

Any subsequent change to the authorization will be issued through revised authorization documentation and reflected consistently in national records, relevant registry records and Article 6 reporting, including CARP, as applicable.

C. DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The duration of the cooperative approach is from 1 January 2021 to 31 December 2030, consistent with the authorization period specified in OM-00001. The end date of 31 December 2030 aligns with Oman's current NDC implementation period. Any extension, renewal or change will be managed through the applicable authorization terms, national procedures and Article 6 reporting requirements.

D. EXPECTED MITIGATION FOR EACH YEAR OF THE DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The table below provides the expected mitigation outcomes for each year of the cooperative approach. These are ex ante estimates derived from the registered project documentation and are distinct from the currently authorized quantity. Actual ITMOs remain subject to monitoring, independent verification, issuance, authorization and first international transfer.

Expected mitigation outcomes for Cooperative Approach 1 (VCS2768)			
Year	Baseline GHG emissions (tCO ₂ e)	Project GHG emissions (tCO ₂ e)	GHG emission reductions (tCO ₂ e)
2021	770,080	58,531	711,549
2022	746,978	56,775	690,203
2023	746,978	56,775	690,203
2024	577,560	43,898	533,662
2025	462,048	35,118	426,930
2026	385,040	29,265	355,775
2027	308,032	23,412	284,620
2028	192,520	14,633	177,887
2029	177,118	13,462	163,656
2030	–	–	–
Total	4,366,354	331,869	4,034,485

E. PARTICIPATING PARTIES INVOLVED IN THE COOPERATIVE APPROACH (PARA. 18(G))

The Sultanate of Oman is the host Party and first transferring participating Party for this cooperative approach. At the time of submission of this initial report, no other participating Party has been identified. If another participating Party is identified, Oman will reflect the information in an updated initial report and other applicable Article 6 reporting.

F. AUTHORIZED ENTITIES (PARA. 18(G))

No entity is currently identified as being covered by this authorization. Any entity subsequently authorized by the Sultanate of Oman in relation to this cooperative approach will be reflected in an updated authorization and relevant Article 6 reporting, as applicable.

G. DESCRIPTION OF ANY ARRANGEMENTS FOR AUTHORIZING USING PARTICIPATING PARTIES AND AUTHORIZED ENTITIES, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) - SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁶

This cooperative approach is authorized on a unilateral basis by the Sultanate of Oman. No using or acquiring participating Party and no authorized entity have been identified at the time of this submission. The Sultanate of Oman may subsequently authorize a using or acquiring participating Party and/or an entity through ONZC in accordance with national procedures, the applicable Letter of Authorization and relevant CMA guidance. Any such authorization will be reflected through revised authorization documentation and relevant Article 6 reporting channels, including CARP, as applicable.

H. TYPE OF COOPERATIVE APPROACH, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) - SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁷

This is an Article 6, paragraph 2, cooperative approach involving a mitigation activity hosted by the Sultanate of Oman and authorized on a unilateral basis by Oman as the host Party and first transferring participating Party. The activity is registered under the Verified Carbon Standard (VCS/Verra) as VCS2768, is classified in the energy / oil and gas sector, and generates emission reductions expressed in tonnes of carbon dioxide equivalent (tCO₂e). The authorized mitigation outcomes may be used towards nationally determined contributions and other international mitigation purposes, including CORSIA, as specified in Letter of Authorization OM-00001.

IV. Information on Cooperative Approach 2: Al Multaqa Landfill Gas Recovery Project (Al Multaqa Landfill, Al Amerat, Muscat Governorate, Oman) (para. 18(g-i), para. 19)

Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g-i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19). VCS project ID: VCS4544.

A. COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(G))

Letter of Authorization OM-00003, Version 01.0, and revised Version 01.1 constitutes the authorization referred to in decision 2/CMA.3, annex, paragraph 18(g), for the cooperative approach “Al Multaqa Landfill Gas Recovery Project (Al Multaqa Landfill, Al Amerat, Muscat Governorate, Oman)”.

The repository contains both the original authorization (Version 01.0) and revised Version 01.1. Version 01.1 is the current authorization and extends the authorized vintage scope and quantity while the other authorization terms remain unchanged.

[Authorization documents repository \(OM-00003\)](#)

The non-confidential authorization document(s) are submitted with this initial report through the UNFCCC submission portal for publication and recording in CARP.

⁶ Ibid.

⁷ Ibid.

B. DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(G))

This cooperative approach covers mitigation outcomes generated from landfill gas recovery at Al Multaqa Landfill in Al Amerat, Muscat Governorate. The activity captures landfill gas that would otherwise be released to the atmosphere and reduces methane emissions from the waste sector. The activity is registered under the Verified Carbon Standard (VCS/Verra) as VCS4544 and applies methodology ACM0001, Version 19.0. Mitigation outcomes are quantified and independently verified in tonnes of carbon dioxide equivalent (tCO₂e).

The current authorization scope is summarized below. The latest applicable authorization version is used for the authorized vintages and quantity.

Cooperative approach name	Al Multaqa Landfill Gas Recovery Project (Al Multaqa Landfill, Al Amerat, Muscat Governorate, Oman)
VCS project ID	VCS4544
Authorization document(s)	OM-00003, Versions 01.0 and 01.1 (Version 01.1 is current)
CARP cooperative approach identifier	Not yet assigned at the time of this submission
Current authorized vintages	2021–2024
Current authorized quantity	108,040 tCO ₂ e
Authorized use	NDC and other international mitigation purposes (OIMP), including CORSIA
First-transfer specification	First international transfer

Any subsequent change to the authorization will be issued through revised authorization documentation and reflected consistently in national records, relevant registry records and Article 6 reporting, including CARP, as applicable.

C. DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The duration of the cooperative approach is from 1 November 2021 to 31 December 2030, consistent with the authorization period specified in OM-00003. The end date of 31 December 2030 aligns with Oman's current NDC implementation period. Any extension, renewal or change will be managed through the applicable authorization terms, national procedures and Article 6 reporting requirements.

D. EXPECTED MITIGATION FOR EACH YEAR OF THE DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The table below provides the expected mitigation outcomes for each year of the cooperative approach. These are ex ante estimates derived from the registered project documentation and are distinct from the currently authorized quantity. Actual ITMOs remain subject to monitoring, independent verification, issuance, authorization and first international transfer.

Expected mitigation outcomes for Cooperative Approach 2 (VCS4544)			
Year	Baseline GHG emissions (tCO ₂ e)	Project GHG emissions (tCO ₂ e)	GHG emission reductions (tCO ₂ e)
2021	14,598	27	14,571
2022	95,803	164	95,639
2023	105,749	164	105,585
2024	115,947	164	115,783
2025	125,464	164	125,300
2026	134,899	164	134,735
2027	145,060	164	144,896
2028	137,869	164	137,705
2029	130,356	164	130,192
2030	123,286	164	123,122
Total	1,129,031	1,503	1,127,528

E. PARTICIPATING PARTIES INVOLVED IN THE COOPERATIVE APPROACH (PARA. 18(G))

The Sultanate of Oman is the host Party and first transferring participating Party for this cooperative approach. At the time of submission of this initial report, no other participating Party has been identified. If

another participating Party is identified, Oman will reflect the information in an updated initial report and other applicable Article 6 reporting.

F. AUTHORIZED ENTITIES (PARA. 18(G))

No entity is currently identified as being covered by this authorization. Any entity subsequently authorized by the Sultanate of Oman in relation to this cooperative approach will be reflected in an updated authorization and relevant Article 6 reporting, as applicable.

G. DESCRIPTION OF ANY ARRANGEMENTS FOR AUTHORIZING USING PARTICIPATING PARTIES AND AUTHORIZED ENTITIES, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) - SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁸

This cooperative approach is authorized on a unilateral basis by the Sultanate of Oman. No using or acquiring participating Party and no authorized entity have been identified at the time of this submission. The Sultanate of Oman may subsequently authorize a using or acquiring participating Party and/or an entity through ONZC in accordance with national procedures, the applicable Letter of Authorization and relevant CMA guidance. Any such authorization will be reflected through revised authorization documentation and relevant Article 6 reporting channels, including CARP, as applicable.

H. TYPE OF COOPERATIVE APPROACH, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1) - SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT⁹

This is an Article 6, paragraph 2, cooperative approach involving a mitigation activity hosted by the Sultanate of Oman and authorized on a unilateral basis by Oman as the host Party and first transferring participating Party. The activity is registered under the Verified Carbon Standard (VCS/Verra) as VCS4544, is classified in the waste sector, and generates emission reductions expressed in tonnes of carbon dioxide equivalent (tCO₂e). The authorized mitigation outcomes may be used towards nationally determined contributions and other international mitigation purposes, including CORSIA, as specified in Letter of Authorization OM-00003.

IV. Information on Cooperative Approach 3: Barka Landfill Gas Recovery Project (para. 18(g-i), para. 19)

Note: For the initial report and the updated initial report, chapters A–H below should be repeated for each cooperative approach. For each further cooperative approach, each participating Party shall submit the information referred to in para. 18(g-i) of the annex to decision 2/CMA.3 in an updated initial report (decision 2/CMA.3, annex, para. 19). VCS project ID: VCS4550.

A. COPY OF THE AUTHORIZATION BY THE PARTICIPATING PARTY (PARA. 18(G))

Letter of Authorization OM-00002, Version 01.0, and revised Version 01.1 constitutes the authorization referred to in decision 2/CMA.3, annex, paragraph 18(g), for the cooperative approach “Barka Landfill Gas Recovery Project”.

The repository contains both the original authorization (Version 01.0) and revised Version 01.1. Version 01.1 is the current authorization and extends the authorized vintage scope and quantity while the other authorization terms remain unchanged.

[Authorization documents repository \(OM-00002\)](#)

The non-confidential authorization document(s) are submitted with this initial report through the UNFCCC submission portal for publication and recording in CARP.

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B. DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(G))

This cooperative approach covers mitigation outcomes generated from landfill gas recovery at Barka. The activity captures landfill gas that would otherwise be released to the atmosphere and reduces methane emissions from the waste sector. The activity is registered under the Verified Carbon Standard (VCS/Verra) as VCS4550 and applies methodology ACM0001, Version 19.0. Mitigation outcomes are quantified and independently verified in tonnes of carbon dioxide equivalent (tCO₂e).

The current authorization scope is summarized below. The latest applicable authorization version is used for the authorized vintages and quantity.

Cooperative approach name	Barka Landfill Gas Recovery Project
VCS project ID	VCS4550
Authorization document(s)	OM-00002, Versions 01.0 and 01.1 (Version 01.1 is current)
CARP cooperative approach identifier	Not yet assigned at the time of this submission
Current authorized vintages	2022–2024
Current authorized quantity	91,019 tCO ₂ e
Authorized use	NDC and other international mitigation purposes (OIMP), including CORSIA
First-transfer specification	First international transfer

Any subsequent change to the authorization will be issued through revised authorization documentation and reflected consistently in national records, relevant registry records and Article 6 reporting, including CARP, as applicable.

C. DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The duration of the cooperative approach is from 17 February 2022 to 31 December 2030, consistent with the authorization period specified in OM-00002. The end date of 31 December 2030 aligns with Oman's current NDC implementation period. Any extension, renewal or change will be managed through the applicable authorization terms, national procedures and Article 6 reporting requirements.

D. EXPECTED MITIGATION FOR EACH YEAR OF THE DURATION OF THE COOPERATIVE APPROACH (PARA. 18(G))

The table below provides the expected mitigation outcomes for each year of the cooperative approach. These are ex ante estimates derived from the registered project documentation and are distinct from the currently authorized quantity. Actual ITMOs remain subject to monitoring, independent verification, issuance, authorization and first international transfer.

Expected mitigation outcomes for Cooperative Approach 3 (VCS4550)			
Year	Baseline GHG emissions (tCO ₂ e)	Project GHG emissions (tCO ₂ e)	GHG emission reductions (tCO ₂ e)
2022	95,455	546	94,909
2023	125,326	626	124,700
2024	141,537	628	140,909
2025	157,068	626	156,442
2026	172,641	626	172,015
2027	189,320	626	188,694
2028	206,283	628	205,655
2029	195,316	626	194,690
2030	184,984	628	184,356
Total	1,467,930	5,560	1,462,370

E. PARTICIPATING PARTIES INVOLVED IN THE COOPERATIVE APPROACH (PARA. 18(G))

The Sultanate of Oman is the host Party and first transferring participating Party for this cooperative approach. At the time of submission of this initial report, no other participating Party has been identified. If another participating Party is identified, Oman will reflect the information in an updated initial report and other applicable Article 6 reporting.

F. AUTHORIZED ENTITIES (PARA. 18(G))

No entity is currently identified as being covered by this authorization. Any entity subsequently authorized by the Sultanate of Oman in relation to this cooperative approach will be reflected in an updated authorization and relevant Article 6 reporting, as applicable.

**G. DESCRIPTION OF ANY ARRANGEMENTS FOR AUTHORIZING USING PARTICIPATING PARTIES AND AUTHORIZED ENTITIES, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1)
- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT¹⁰**

This cooperative approach is authorized on a unilateral basis by the Sultanate of Oman. No using or acquiring participating Party and no authorized entity have been identified at the time of this submission. The Sultanate of Oman may subsequently authorize a using or acquiring participating Party and/or an entity through ONZC in accordance with national procedures, the applicable Letter of Authorization and relevant CMA guidance. Any such authorization will be reflected through revised authorization documentation and relevant Article 6 reporting channels, including CARP, as applicable.

**H. TYPE OF COOPERATIVE APPROACH, IF APPLICABLE (PARA. 18(G) SUPPLEMENTED BY DECISION 4/CMA.6, ANNEX 1)
- SUPPLEMENTARY ELEMENT OF INFORMATION TO BE PROVIDED BY PARTIES AS RELEVANT¹¹**

This is an Article 6, paragraph 2, cooperative approach involving a mitigation activity hosted by the Sultanate of Oman and authorized on a unilateral basis by Oman as the host Party and first transferring participating Party. The activity is registered under the Verified Carbon Standard (VCS/Verra) as VCS4550, is classified in the waste sector, and generates emission reductions expressed in tonnes of carbon dioxide equivalent (tCO₂e). The authorized mitigation outcomes may be used towards nationally determined contributions and other international mitigation purposes, including CORSIA, as specified in Letter of Authorization OM-00002.

Sections I and J below provide information applicable to all three cooperative approaches covered by this initial report. Project-specific information is provided where relevant.

I. DESCRIPTION OF HOW THE COOPERATIVE APPROACH ENSURES ENVIRONMENTAL INTEGRITY (PARA. 18(H), TO BE UPDATED BY PARA. 22(B))

1. Description of how the cooperative approach ensures that there is no net increase in global emissions within and between NDC implementation periods (para. 18(h) (i), to be updated by para. 22(b)(i))

The cooperative approaches covered by this initial report are expected to ensure that there is no net increase in global emissions within and between NDC implementation periods through the application of authorization, tracking and corresponding adjustment arrangements under Article 6, paragraph 2, of the Paris Agreement.

The Sultanate of Oman will apply corresponding adjustments to all authorized mitigation outcomes that are first transferred, in accordance with the method described in section III.B of this initial report. This ensures that mitigation outcomes authorized for use by another Party or for other international mitigation purposes are not also counted by Oman towards achievement of its own NDC. The mitigation outcomes will be recorded through Oman's national tracking arrangements, including the National Carbon Registry

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	within the Meezan platform, and reflected in Oman's Article 6 reporting, including annual information, the Article 6 database and the structured summary under the biennial transparency report. For the cooperative approaches included in this initial report, mitigation outcomes are generated from activities that reduce emissions compared to baseline scenarios: recovery and utilization of associated gas that would otherwise be flared or vented, and recovery of landfill gas that would otherwise be emitted to the atmosphere. The mitigation outcomes are quantified, monitored and verified under the applicable VCS/Verra programme rules and methodologies before being eligible for authorization and potential transfer. Oman will ensure that authorized mitigation outcomes are used only within the relevant NDC implementation period and that corresponding adjustments are applied consistently to avoid double counting. Any change to authorization, use or transfer status will be managed in accordance with the relevant Letter of Authorization, national procedures and applicable CMA guidance.
2. Description of how the cooperative approach avoids locking in emission levels, technologies or practices that are inconsistent with achieving the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant¹²	Environmental integrity is supported through robust and transparent governance arrangements established by the Sultanate of Oman for Article 6 participation. The Oman Net Zero Centre (ONZC) is responsible for managing the authorization process, maintaining national records of authorized mitigation outcomes, coordinating Article 6 reporting, and ensuring consistency with Oman's NDC and national carbon market arrangements. The Ministry of Finance and the Environment Authority are involved, as applicable, in reviewing fiscal implications, environmental safeguards and relevant national requirements prior to issuance of Letters of Authorization. The quality of mitigation outcomes is further supported by the use of internationally recognized carbon standard rules and approved methodologies under the Verified Carbon Standard (VCS/Verra). The associated gas recovery project applies a methodology for flare gas or vent gas recovery, while the landfill gas recovery projects apply a methodology for landfill gas capture and utilization or destruction. These methodologies establish baseline and project emission scenarios, monitoring requirements, calculation procedures, and verification requirements. Baselines and reference levels are established in accordance with the applicable approved methodologies and are intended to reflect conservative estimates of

¹² Ibid.

	emissions that would occur in the absence of the mitigation activities. The methodologies require the monitoring of relevant parameters, application of calculation procedures, and third-party validation and/or verification, as applicable. Emission reductions are only recognized where they are monitored, reported and verified in accordance with the applicable programme rules and methodology requirements. Uncertainties in quantification are addressed through the approved methodology requirements, monitoring plans, conservative assumptions, and independent verification. Potential leakage is assessed and addressed in accordance with the applicable methodology and programme rules. For the landfill gas recovery projects, the primary mitigation outcome relates to methane emissions avoided through landfill gas capture. For the associated gas recovery project, the primary mitigation outcome relates to emissions avoided through the recovery and productive use of associated gas that would otherwise be flared or vented.
3. Description of how the mitigation outcomes from the cooperative approach are shared between the participating Parties (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	At the time of submission of this initial report, the cooperative approaches have been authorized on a unilateral basis by the Sultanate of Oman. No acquiring or using participating Party has yet been identified. Accordingly, arrangements for sharing mitigation outcomes between participating Parties have not yet been established. Where another participating Party is identified in the future, Oman will reflect any relevant mitigation outcome sharing arrangements in an updated initial report and subsequent Article 6 reporting, as applicable.
4. Description of how it is ensured that decision-making processes in an underlying policy or regulatory framework, and relevant activities, are transparent and inclusive, and whether they include opportunities for public participation and scrutiny, including the standards and procedures for conducting stakeholder consultation, including with civil society organizations, Indigenous Peoples and local communities (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	Decision-making processes for authorization are implemented through Oman's national institutional arrangements. The Oman Net Zero Centre (ONZC) reviews authorization requests in accordance with national procedures, Oman's NDC, Article 6 guidance and the national carbon market framework. The Ministry of Finance and the Environment Authority are involved, as applicable, in reviewing fiscal implications, environmental safeguards and relevant national requirements before issuance of Letters of Authorization. The underlying mitigation activities are also subject to the applicable validation, verification and stakeholder consultation requirements of the relevant carbon standard or programme rules.
5. Description of how participation in the cooperative approach and the combination of all cooperative approaches in which the Party participates contributes to the implementation of the Party's nationally determined contribution and long-term low-emission development strategy, if it has submitted one,	The Sultanate of Oman's participation in the cooperative approaches covered by this initial report is intended to contribute to the implementation of Oman's nationally determined contribution and its long-term low-emission development pathway. Oman's current published NDC includes a committed component and a conditional component, and cooperative approaches under Article 6

and the long-term goals of the Paris Agreement (para. 18(h)(i) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant

are intended to support the implementation of the conditional component by mobilizing international cooperation, carbon market participation and mitigation investment.

The cooperative approaches included in this initial report contribute to mitigation action in sectors relevant to Oman's NDC and long-term decarbonization direction, including the energy, oil and gas, and waste sectors. The associated gas recovery and utilization activity supports the reduction of avoidable emissions from flaring or venting and contributes to improved resource efficiency. The landfill gas recovery activities support methane emission reductions from the waste sector by capturing landfill gas that would otherwise be emitted to the atmosphere.

ONZC assesses whether the proposed authorization remains consistent with Oman's NDC implementation needs, relevant sectoral mitigation priorities and long-term net zero objective. This assessment considers the type of activity, the sector in which the mitigation outcomes are generated, the vintage and quantity of mitigation outcomes proposed for authorization, the intended use of the mitigation outcomes, and the potential implications of applying corresponding adjustments for Oman's NDC accounting.

Where necessary, Oman may withhold authorization, authorize only part of the generated mitigation outcomes, limit the authorized vintages or uses, or apply other authorization conditions to safeguard Oman's NDC implementation and long-term decarbonization pathway. This review is intended to ensure that Article 6 participation supports mitigation action and mobilizes investment without undermining Oman's ability to achieve its own NDC and net zero objective.

Oman's authorization, tracking and corresponding adjustment arrangements are designed to ensure that authorized transfers are accounted for transparently and that double counting is avoided. The Carbon Markets Regulatory Framework and the National Carbon Registry within the Meezan platform are intended to support transparent tracking of authorizations, mitigation outcomes, first transfers and corresponding adjustment status. Through these arrangements, the combination of cooperative approaches remains consistent with Oman's NDC implementation and its net zero ambition.

By enabling mitigation actions that support Oman's national priorities while applying robust Article 6 accounting, Oman's participation in cooperative approaches contributes to the long-term goals of the Paris Agreement, including by supporting higher mitigation ambition, promoting environmental integrity and

	avoiding double counting.
6. Description of how the cooperative approach ensures environmental integrity through robust, transparent governance and the quality of mitigation outcomes, including through conservative reference levels and baselines set in a conservative way and below 'business as usual' emission projections (including by taking into account all existing policies and addressing uncertainties in quantification and potential leakage) (para. 18 (h)(ii), to be updated by para. 22(b)(ii))	Baseline and reference levels for the cooperative approaches covered by this initial report are established in accordance with the approved methodologies and programme rules of the Verified Carbon Standard (VCS/Verra). All three cooperative approaches are registered and verified under VCS/Verra and apply approved methodologies for the quantification of mitigation outcomes: ACM0009 for the associated gas recovery and utilization activity (VCS2768) and ACM0001 for the landfill gas recovery activities (VCS4544) and VCS4550). The methodologies establish baseline scenarios that reflect the emissions that would occur in the absence of the mitigation activities, based on project-specific engineering, operational and sectoral conditions. For the associated gas recovery and utilization project, the baseline reflects emissions associated with continued flaring or venting of associated gas in the absence of the project activity. For the landfill gas recovery projects, the baseline reflects methane emissions that would occur from landfill gas not captured, utilized or destroyed in the absence of the project activities. The establishment of baselines and reference levels takes into account Oman's NDC, long-term low-emission development direction, net zero ambition, and relevant national climate and sectoral policies. In addition to the application of VCS/Verra methodology and verification requirements, ONZC undertakes a host-country authorization review to assess whether each cooperative approach is consistent with Oman's national mitigation priorities, NDC implementation needs and relevant sectoral policies. This host-country review complements the requirements of the underlying carbon standard. It considers, as applicable, the project sector and activity type, the methodology applied, the vintage and quantity of mitigation outcomes proposed for authorization, the intended use of the mitigation outcomes, the availability of registry and tracking information, the ability to apply corresponding adjustments without double counting, and consistency with Oman's decarbonization pathway. The Environment Authority is consulted, where relevant, on environmental integrity, permitting and national reporting implications. Through this review, Oman seeks to ensure that authorized cooperative approaches support environmental integrity under Article 6.2 and remain aligned with national climate policy objectives. The baselines and reference levels are intended to be conservative and below business-as-usual emission

	projections through the use of approved methodology requirements, conservative assumptions, monitoring parameters, and independent validation and verification. Existing policies, uncertainty in quantification, and potential leakage are addressed through the relevant project methodology and supporting documentation, and only verified mitigation outcomes are eligible for authorization and potential international transfer.
7. Description of how any baseline or reference levels have been established, including how the participating Party has taken into account its nationally determined contribution and long-term low-emission development strategy, if it has submitted one, as well as any relevant climate policies, laws, regulations or targets (para. 18(h) (ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	Baselines and reference levels for the cooperative approaches covered by this initial report have been established in accordance with the applicable approved VCS/Verra methodologies: ACM0009 for the associated gas recovery and utilization activity (VCS2768) and ACM0001 for the landfill gas recovery activities (VCS4544 and VCS4550). These methodologies define the baseline scenario, project scenario, monitoring requirements and calculation procedures used to quantify emission reductions against defined baseline operating conditions. In applying these methodologies, the Sultanate of Oman takes into account the relevant project context, applicable national policies, laws and regulations, Oman's NDC implementation priorities, and its long-term low-emission development direction, including the national objective to achieve net zero emissions by 2050. The baseline scenarios reflect emissions that would occur in the absence of the mitigation activities, including continued flaring or venting of associated gas for VCS2768 and methane emissions from landfill gas not captured, utilized or destroyed for VCS4544 and VCS4550. The use of approved methodologies, conservative assumptions, monitoring requirements and independent validation and/or verification is intended to ensure that baselines and reference levels remain conservative and that credited mitigation outcomes are consistent with Oman's NDC implementation and broader decarbonization direction. Any existing policies, uncertainty in quantification and potential leakage are addressed through the relevant methodology requirements and supporting project documentation.
8. Description of how baseline and reference levels are established ensure they are conservative and below 'business as usual' emission projections, and information on what assumptions have been made (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	The baseline and reference levels for the cooperative approaches are established using the applicable approved VCS/Verra methodologies: ACM0009 for VCS2768 and ACM0001 for VCS4544 and VCS4550. These methodologies define the baseline scenario, project scenario, monitoring requirements and calculation procedures used to quantify mitigation outcomes against defined baseline operating conditions.

	The baseline scenarios are intended to represent emissions that would occur in the absence of the mitigation activities, rather than modelled business-as-usual projections. For VCS2768, the baseline reflects emissions associated with continued flaring or venting of associated gas in the absence of the project activity. For VCS4544 and VCS4550, the baseline reflects methane emissions from landfill gas that would not otherwise be captured, utilized or destroyed. The baselines are considered conservative because they are established through approved methodology requirements, project-specific data, defined monitoring parameters, and independent validation and verification. Existing policies, applicable regulations, uncertainty in quantification and potential leakage are addressed through the relevant methodology requirements and supporting project documentation.
9. Description of the methodological approaches used for quantifying the mitigation outcomes derived from the cooperative approach (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	The mitigation outcomes from the cooperative approaches are quantified using approved methodologies under the Verified Carbon Standard (VCS/Verra) and are expressed in tonnes of carbon dioxide equivalent (tCO₂e). For VCS2768, mitigation outcomes are quantified using ACM0009, Version 07.0, which applies to flare gas or vent gas recovery and utilization. The methodology defines the baseline emissions, project emissions, monitoring parameters and calculation procedures for estimating emission reductions from the recovery and productive use of associated gas that would otherwise be flared or vented. For VCS4544 and VCS4550, mitigation outcomes are quantified using ACM0001, which applies to landfill gas project activities. The methodology defines the baseline methane emissions, project emissions, monitoring requirements and calculation procedures for estimating emission reductions from landfill gas capture, utilization or destruction. These methodologies are supported by monitoring plans, validation and verification requirements, and programme rules under VCS/Verra. Mitigation outcomes are recognized only after monitoring and independent verification in accordance with the applicable methodology and programme requirements.
10. Description of how uncertainties in the quantification of emission reductions and removals are assessed and how such uncertainties are taken into account (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	Uncertainties in the quantification of emission reductions are assessed and addressed through the applicable VCS/Verra methodology requirements, monitoring plans, conservative assumptions, data quality controls and independent validation and verification.

	The methodologies require the monitoring of relevant activity data and project parameters, including gas volumes, methane content, flare or utilization performance, project emissions and other parameters relevant to the project type. Where uncertainty exists, conservative assumptions and methodology-specific procedures are applied to avoid overestimation of emission reductions. Independent validation and verification bodies assess the monitoring data, calculation procedures and supporting evidence before mitigation outcomes are issued or recognized. This process helps ensure that credited mitigation outcomes remain conservative, transparent and based on verifiable project performance.
11. Description of how the risk of leakage is assessed, and prevented or minimized, and how any remaining leakage will be quantified and deducted in the quantification of mitigation outcomes (para. 18(h)(ii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	Leakage risks are assessed in accordance with the applicable approved VCS/Verra methodologies and programme rules for each cooperative approach. For VCS2768, leakage risks are assessed in relation to the recovery, transport and use of associated gas and any relevant displacement or operational emissions. Any leakage identified under the applicable methodology must be quantified and deducted from the calculated emission reductions before net mitigation outcomes are recognized. For VCS4544 and VCS4550, leakage risks are assessed in relation to landfill gas capture, utilization or destruction and associated project emissions. Leakage is expected to be limited because the activities are designed to capture methane that would otherwise be released to the atmosphere. Any remaining leakage, where applicable, is quantified and deducted in accordance with the approved methodology and verification requirements. The treatment of leakage is therefore embedded in the methodology-specific calculation procedures, monitoring requirements and independent verification process.
12. Description of how the cooperative approach is minimizing the risk of non-permanence of mitigation across several NDC periods and how, when reversals of emission reductions or removals occur, the cooperative approach will ensure that these are addressed in full (para. 18(h)(iii), to be updated by para. 22(b)(iii))	The cooperative approaches covered by this initial report are emission reduction activities rather than removal activities. They involve associated gas recovery and landfill gas capture, and the resulting verified mitigation outcomes are treated as permanent emission reductions once achieved and verified for the relevant monitoring period. The risk of non-permanence is therefore considered low compared with land-based removal or carbon storage activities. The mitigation outcomes are generated from avoided emissions, including avoided flaring or venting of associated gas and avoided methane emissions from

	landfill gas. Once these emissions have been avoided during the relevant monitoring period and verified under the applicable methodology, they are not expected to be reversed in the same way as biological carbon storage or sequestration activities. Any reduction in project performance, operational interruption or monitoring failure would affect future quantified mitigation outcomes and future issuance, but would not reverse mitigation outcomes already verified and issued for previous monitoring periods.
13. Description of how the risk of non-permanence is assessed under the cooperative approach and minimized across several nationally determined contribution periods, including the frequency and timing of risk assessments, the methodological approaches used for those assessments, the types of risk identified, the likelihood, scale and potential impacts of such risks, and the time-horizons considered (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	The risk of non-permanence is assessed through the applicable VCS/Verra framework, methodology requirements, monitoring cycle and periodic verification for each project activity. Because the cooperative approaches included in this initial report are emission reduction activities rather than removal activities, the risk of non-permanence and reversal across NDC implementation periods is considered inherently low. The relevant risk assessment therefore focuses on continued project operation, monitoring accuracy, performance during the authorized crediting and monitoring periods, and verification of emission reductions before issuance or authorization. The types of risks considered include operational interruptions, monitoring failures, incomplete data, equipment performance issues or other factors that could affect the quantity of verified mitigation outcomes. These risks are addressed through monitoring requirements, quality assurance procedures, conservative treatment of data gaps, and independent verification under the applicable methodology and programme rules.
14. Description of how reversals are monitored and quantified, and when they occur, how they are addressed in full, including which methodological approaches are used to address reversals, how the responsibility for addressing reversals is assigned, the duration and frequency of monitoring for reversals, and the measures envisaged in case of failures in monitoring (para. 18(h)(iii) supplemented by decision 4/CMA.6, annex 1) - Supplementary element of information to be provided by Parties as relevant	Since the cooperative approaches covered by this initial report generate emission reductions rather than removals, reversals are not expected to occur in the same way as for sequestration or carbon stock activities. The mitigation outcomes relate to avoided emissions during specific monitoring periods. Monitoring and quantification are carried out in accordance with the applicable VCS/Verra methodologies, monitoring plans and verification requirements. Project participants are responsible for monitoring and reporting project performance, and independent validation and verification bodies assess the reported data and calculations before mitigation outcomes are issued. If monitoring failure, incomplete data, operational underperformance or other issues affect the quantity or

	validity of emission reductions, the applicable methodology and verification procedures will determine the appropriate treatment. This may include conservative data treatment, adjustment of the quantified mitigation outcomes, non-issuance for affected periods, or correction through the relevant programme procedures. Such issues would affect subsequent quantified mitigation outcomes and future issuance, but would not alter mitigation outcomes already verified and issued for earlier monitoring periods unless required by the applicable programme rules.
J. ADDITIONAL DESCRIPTION OF THE COOPERATIVE APPROACH (PARA. 18(i))	
1. Description of how the cooperative approach minimizes and, where possible, avoids negative environmental, economic and social impacts (para. 18(i)(i), to be updated by para. 22(f))	The cooperative approaches covered by this initial report are designed to minimize, and where possible avoid, negative environmental, economic and social impacts through national authorization procedures, project-level safeguard requirements and the applicable VCS/Verra programme rules. For Cooperative Approach 1 (VCS2768), relevant national considerations include applicable oil and gas sector requirements, environmental permitting and operational controls related to associated gas recovery and utilization, flaring and venting reduction, emissions management, facility safety and environmental monitoring. For Cooperative Approaches 2 and 3 (VCS4544 and VCS4550), relevant considerations include applicable waste management and landfill operation requirements, environmental permitting, landfill gas collection and management, methane emissions control, health and safety and environmental monitoring. Environmental and social considerations are reviewed during the authorization process, including through the involvement of the Environment Authority and relevant technical review arrangements, as applicable. Any grievances, objections or appeals related to authorization decisions may be addressed through applicable national procedures and ONZC governance arrangements.
2. Description of how the cooperative approach reflects the eleventh preambular paragraph of the Paris Agreement, acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity (para. 18(i)(ii), to be updated by para. 22(g))	The Sultanate of Oman implements cooperative approaches in a manner that takes into account the eleventh preambular paragraph of the Paris Agreement, including the need to respect, promote and consider human rights, the right to health, the rights of Indigenous Peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations, the right to development, gender equality, empowerment of women and intergenerational equity. These considerations are addressed through applicable national environmental and social safeguard requirements, stakeholder consultation processes, project-level documentation and review under Oman's authorization arrangements. For Cooperative Approach 1 (VCS2768),

	relevant procedures are linked to oil and gas project approval, permitting, operational, environmental management and health and safety requirements. For Cooperative Approaches 2 and 3 (VCS4544 and VCS4550), relevant procedures are linked to waste management, landfill operation, environmental permitting, local environmental management and health and safety requirements. Project proponents are expected to comply with relevant national laws and applicable programme requirements. ONZC may review available consultation records, permitting information, project documentation and any relevant grievances or objections as part of the authorization review, with involvement of the Environment Authority where applicable.									
3. Description of how the cooperative approach is consistent with the sustainable development objectives of the Party, noting national prerogatives (para. 18(i)(iii), to be updated by para. 22(h))	The cooperative approaches covered by this initial report are consistent with the Sultanate of Oman’s sustainable development objectives, national circumstances and long-term decarbonization direction, including Oman Vision 2040 and the national objective to achieve net zero emissions by 2050. The sustainable development contribution of each authorized activity is summarized below: <table><tr><th>Authorized activity</th><th>Sustainable development contribution</th><th>Relevant SDGs</th></tr><tr><td>Cooperative Approach 1 (VCS2768)</td><td>Reduces flaring or venting of associated gas, improves resource efficiency, supports more efficient use of energy resources, and reduces emissions from oil and gas operations.</td><td>SDG 7 -Affordable and Clean Energy; SDG 9 - Industry, Innovation and Infrastructure; SDG 12 - Responsible Consumption and Production; SDG 13 - Climate Action</td></tr><tr><td>Cooperative Approaches 2 and 3 (VCS4544 and VCS4550)</td><td>Reduce methane emissions from landfill operations, improve landfill gas management, support better waste-sector practices, improve waste-sector environmental management, and reduce local environmental risks linked to unmanaged landfill gas.</td><td>SDG 11 - Sustainable Cities and Communities; SDG 12 - Responsible Consumption and Production; SDG 13 - Climate Action</td></tr></table> Collectively, these cooperative approaches support mitigation action in sectors relevant to Oman’s NDC and national decarbonization priorities, while contributing to sustainable development outcomes relevant to Oman’s national context, including cleaner energy and resource efficiency, improved waste management, climate action and environmental protection.	Authorized activity	Sustainable development contribution	Relevant SDGs	Cooperative Approach 1 (VCS2768)	Reduces flaring or venting of associated gas, improves resource efficiency, supports more efficient use of energy resources, and reduces emissions from oil and gas operations.	SDG 7 -Affordable and Clean Energy; SDG 9 - Industry, Innovation and Infrastructure; SDG 12 - Responsible Consumption and Production; SDG 13 - Climate Action	Cooperative Approaches 2 and 3 (VCS4544 and VCS4550)	Reduce methane emissions from landfill operations, improve landfill gas management, support better waste-sector practices, improve waste-sector environmental management, and reduce local environmental risks linked to unmanaged landfill gas.	SDG 11 - Sustainable Cities and Communities; SDG 12 - Responsible Consumption and Production; SDG 13 - Climate Action
Authorized activity	Sustainable development contribution	Relevant SDGs								
Cooperative Approach 1 (VCS2768)	Reduces flaring or venting of associated gas, improves resource efficiency, supports more efficient use of energy resources, and reduces emissions from oil and gas operations.	SDG 7 -Affordable and Clean Energy; SDG 9 - Industry, Innovation and Infrastructure; SDG 12 - Responsible Consumption and Production; SDG 13 - Climate Action								
Cooperative Approaches 2 and 3 (VCS4544 and VCS4550)	Reduce methane emissions from landfill operations, improve landfill gas management, support better waste-sector practices, improve waste-sector environmental management, and reduce local environmental risks linked to unmanaged landfill gas.	SDG 11 - Sustainable Cities and Communities; SDG 12 - Responsible Consumption and Production; SDG 13 - Climate Action								
4. Description of how the cooperative approach applies any safeguards and limits set out in further guidance from the CMA pursuant to chapter III.D (para. 18(i)(iv), to be updated by para. 22(i))	The Sultanate of Oman will apply safeguards and limits to the transfer and use of internationally transferred mitigation outcomes in accordance with Article 6 guidance and any further guidance adopted by the CMA. These safeguards are intended to ensure that the use of cooperative approaches does not lead to a net increase in emissions within and between NDC implementation periods or across participating Parties.									

	Oman will apply corresponding adjustments to authorized mitigation outcomes that are first transferred, in accordance with the method described in this initial report. Oman will also track authorizations, mitigation outcomes, first transfers, cancellations, use and corresponding adjustment status through its national tracking arrangements, including the National Carbon Registry within the Meezan platform, and through relevant Article 6 reporting channels. The application of these safeguards and limits is intended to ensure transparency, accuracy, completeness, consistency and comparability in tracking progress towards implementation and achievement of Oman's NDC. If any further safeguards or limits are adopted by the CMA, Oman will apply them as relevant and reflect any updates in subsequent Article 6 reporting.
5. Description of how the cooperative approach contributes resources for adaptation pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(v), to be updated by para. 22(j))	The Sultanate of Oman is not currently applying a specific direct financial contribution of resources for adaptation under the cooperative approaches covered by this initial report. No specific mechanism for contributing resources for adaptation has been established under these authorizations at the time of submission. Oman will continue to apply relevant CMA guidance on adaptation contributions, as applicable. If arrangements for contributing resources for adaptation are established in relation to these cooperative approaches in the future, Oman will report this information through subsequent Article 6 reporting.
6. Description of how the cooperative approach delivers overall mitigation in global emissions pursuant to chapter VII (Ambition in mitigation and adaptation actions), if applicable (para. 18(i)(vi), to be updated by para. 22(k))	Not applicable at this stage. The cooperative approaches covered by this initial report do not currently establish a specific mechanism for delivering overall mitigation in global emissions, such as cancellation or withholding of a portion of authorized mitigation outcomes for that purpose. Oman will apply any relevant future arrangements or CMA guidance on overall mitigation in global emissions, as applicable. If any portion of authorized mitigation outcomes is cancelled, withheld or otherwise designated to deliver overall mitigation in global emissions in the future, Oman will report this information through subsequent Article 6 reporting.

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Template version history

<i>Version</i>	<i>Date of issuance</i>	<i>Description</i>
02.0	15 April 2025	Revision to include the supplementary elements of information in initial report and any updated initial report as per decision 4/CMA.6, annex I.
01.1	10 May 2023	Extension of the head table containing the details of the submission.
01.0	31 January 2023	Initial publication of the template.

Mechanism: Article 6.2 of the Paris Agreement

Mandate: Decision 2/CMA.3, annex, chapter IV.A (initial report); Decision 6/CMA.4, annex V (Outline of the initial report and updated initial report); Decision 4/CMA.6, annex I.

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