India's position on the informal note prepared by the co-facilitators for Mid Term Review of Action for Climate Environment (ACE) are as follows:

- **A.2.2:** India is not in a position to support this deliverable. This activity envisages identifying enabling conditions and institutional arrangements and preparing related outputs that could create additional reporting and procedural burdens for Parties. ACE implementation should remain voluntary, country-driven and reflective of national circumstances and capacities.
- **B.1.1:** India notes that this activity appears to encourage the establishment of new institutional and implementation arrangements under ACE. India cautions against creating additional structures that may duplicate existing processes and generate new reporting or implementation burdens.
- **B.3.1:** India is concerned that the proposed activity could create new reporting expectations for Parties. Any engagement with regional and local networks should remain voluntary and should not result in additional reporting obligations under the UNFCCC process.
- **C.2.3:** India supports inclusive participation in climate action in accordance with national circumstances. However, references that introduce new categories, concepts or obligations that have not been previously agreed under the UNFCCC should not be encouraged. ACE implementation should remain nationally determined and avoid creating new reporting or implementation requirements.
- **C.2.5:** India does not support this deliverable. The proposed invitation for Parties to report on steps taken towards the protection of scientists, journalists, teachers and environmental human rights defenders falls outside the agreed scope and mandate of ACE.
- **C.3.4:** India notes that the implementation of this deliverable would require financial and technical support. However, the draft does not adequately address the provision of means of implementation. Activities with resource implications should be considered only in the context of clear provisions on support to developing countries.
- **C.5.5:** India does not support this deliverable. ACE implementation must remain voluntary, country-driven and nationally determined. Developing recommendations for the inclusion of ACE as a component in climate projects risks creating prescriptive approaches that may not reflect national priorities and circumstances.
- **D.1.1 and D.1.3:** India is concerned that the proposed development of indicators, guidelines, toolkits and recommendations may lead to prescriptive approaches and de facto reporting requirements. ACE implementation should remain voluntary, country-driven and nationally determined, with sufficient flexibility to reflect national circumstances, priorities and capacities. Any monitoring, evaluation and reporting activities should not create any additional burden for developing countries.
- **Means of Implementation (MoI):** India notes that the draft gives inadequate attention to means of implementation, particularly finance. Effective implementation of ACE activities in developing countries is contingent upon

the provision of adequate, predictable and accessible support, including finance, technology development and transfer, and capacity-building. Greater emphasis on means of implementation should therefore be reflected across all priority areas and activities under the action plan.

Overall Submission:

India expresses concern regarding creation of new institutional arrangements, standardized reporting frameworks, indicators, and other requirements that may translate into additional reporting burdens for Parties. India reiterates that ACE implementation must remain voluntary, country-driven and nationally determined, without creating new reporting obligations beyond existing frameworks. At the same time, India notes that the draft does not adequately address means of implementation, especially finance, and emphasize that meaningful implementation of ACE activities in developing countries depends on the provision of adequate support, including finance, technology transfer and capacity-building.