

**MEMORANDUM OF UNDERSTANDING BETWEEN THE SWISS FEDERAL COUNCIL AND THE
GOVERNMENT OF THE FEDERATIVE REPUBLIC OF BRAZIL ESTABLISHING
A PARTNERSHIP FOR CLIMATE ACTION**

The Swiss Federal Council

and

the Government of the Federative Republic of Brazil

(hereinafter referred to collectively as the “Participants”
and individually as a “Participant”);

Recalling their commitments under the United Nations Framework Convention on Climate Change, hereinafter referred to as “the Convention”, determined to strengthen the multilateral regime on climate change and support the goals of the Paris Agreement;

Recognizing the need for an effective and progressive response to the urgent threat of climate change on the basis of the best available scientific knowledge;

In pursuit of the goal of the Convention as well as of those of the Paris Agreement adopted thereunder, and being guided by their principles, including the principle of equity and common but differentiated responsibilities and respective capabilities, in the light of different national circumstances;

Determined to fully implement and gradually enhance ambition in the Nationally Determined Contributions (NDCs) submitted under the Paris Agreement towards the achievement of the aforementioned goals;

Emphasizing the intrinsic relationship that climate change actions, responses and impacts have with equitable access to sustainable development and eradication of poverty;

Recognizing the importance of voluntary cooperation in the implementation of their NDCs to allow for higher ambition in their mitigation and adaptation actions and to promote sustainable development and environmental integrity;

Affirming the importance of long-term cooperation for the further development of friendly relations between the Participants;

Recognizing the mutual benefit of enhancing their relationship;

Have reached the following understandings:

Paragraph 1 Objective

1. This Memorandum of Understanding (hereinafter referred to as "MoU") expresses the understanding and intentions of the Participants to establish a Partnership for Climate Action, with a view to accelerate the achievement of the objective of the Convention and the goals of the Paris Agreement, and in particular to enhance ambition and accelerate implementation through international collaboration.

Paragraph 2 Areas of Partnership

1. The Partnership may include:
 - i) The exchange of information, knowledge, best practices and experiences on climate policies and instruments, such as national regulatory frameworks.
 - ii) Joint work under the modalities of cooperative implementation established by the Article 6 of the Paris Agreement, including the joint examination of necessary provisions towards the implementation of emissions reduction and removal activities of mutual benefit and interest under Article 6 of the Paris Agreement.
 - iii) Enhanced collaboration on the implementation of climate action, focusing on how to make finance flows consistent with a pathway toward low greenhouse gas emissions and climate-resilient development.
 - iv) Enhanced collaboration on the promotion of and cooperation in the development, application and diffusion, including transfer, of technologies, practices and processes that control, reduce or prevent anthropogenic emissions of greenhouse gases in relevant sectors, including the energy, transport, industry, agriculture, forestry and waste management sectors, focusing on the implementation of Article 6 of the Paris Agreement.
 - v) Any other initiatives agreed upon by the Participants in relation with the object of the MoU.

Paragraph 3 Cooperative Implementation

1. In implementing the partnership in area 1(ii) above, the Participants may decide to further engage in collaboration on Internationally Transferred Mitigation Outcomes (hereinafter referred to as "ITMOs") within the framework of Article 6, paragraph 2 of the Paris Agreement, under mutually agreed modalities and procedures.
2. In implementing the partnership in area 1(ii) above, the Participants may decide to cooperate within the framework of Article 6, paragraph 4 of the Paris Agreement.
3. To facilitate future collaborations on Article 6 of the Paris Agreement of mutual benefit and interest, the Participants will endeavor towards the formulation and signing of a legally binding Implementation Agreement that aims to set out a bilateral framework for the authorization and transfer of ITMOs under which mitigation activities can be implemented, that are consistent with decisions of the Conference of the Parties serving as the meeting of the Parties of the Paris Agreement (hereinafter referred to as "CMA"). The framework should include modalities and procedures for voluntary authorization of ITMOs under the Implementation Agreement, for verification of the achieved mitigation outcomes as well as for the recognition of, transfers and reporting of ITMOs, consistent with decisions of the CMA. Keeping in mind the need to ensure environmental integrity and climate ambition, the Participants should consider ways in which the Implementation Agreement takes into account the interests of both Participants and all stakeholders involved, including by not jeopardizing the transferring Participants' ability to achieve the levels of mitigation established in its NDCs, as well as how it aligns with sustainable development goals objectives.
4. The Participants acknowledge that such cooperation under the Implementation Agreement referred to at Paragraph 3(3) will operationalize the provisions of the Paris Agreement and its rule book, including the application of corresponding adjustments to avoid double counting of ITMOs, as applicable, consistent with decisions of the CMA.
5. The Participants acknowledge that the Implementation Agreement will be carried out consistent with the relevant domestic laws and regulations.
6. The Participants may also enhance the joint understanding on how to facilitate the development and implementation of mitigation activities, that may or may not imply corresponding adjustment, verified under mutually agreed modalities that help to address the ambition gap or the implementation gap under the Paris Agreement, as applicable.
7. The Participants will facilitate identification of potential mitigation activities intended under the Implementation Agreement referred to in Paragraph 3(3).

**Paragraph 4
Meetings**

1. The Participants decide to establish a Working Group to oversee activities in the MoU.

**Paragraph 5
Confidentiality**

1. All information in connection with this MoU should be deemed public, unless confidentiality is specifically requested by one of the Participants. The provisions of this Paragraph should remain in effect, notwithstanding the expiration or termination of this MoU.

**Paragraph 6
Legal Effect**

1. Nothing in this MoU creates, or is intended to create, any legally enforceable rights or impose any legally binding obligations on the Participants under domestic or international law.
2. Nothing in this MoU is intended to restrict the Participants' ability to cooperate with each other or with any third parties.
3. Any difference or disagreement arising out of or in connection with the interpretation or implementation of this MoU will be resolved amicably by the Participants through consultation between the Participants.

**Paragraph 7
Financing**

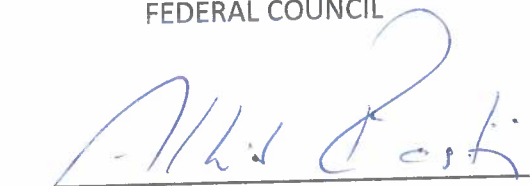
1. This MoU does not impose financial obligations on either Participant to the other Participant. Each Participant will bear its own costs and expenses eventually associated with the implementation of this MoU, unless otherwise established in its additional instruments and subject to the budgetary availability of the Participants.

Paragraph 8
Duration, Amendment and Termination

1. The MoU will come into effect on the date of signature and will remain effective for five (5) years or until terminated by either Participant in accordance with Paragraph 8(2).
2. Either Participant may terminate this MoU by providing a written notice to the other Participant through diplomatic channels. The MoU can be renewed through mutual agreement by the Participants.
3. The termination of this MoU will not affect any cooperative activity under this MoU which is in progress at the time of termination unless they jointly decide otherwise in writing.

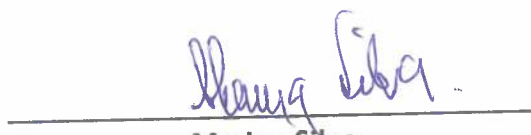
Signed in duplicate at Belém, Brazil, this 21 day of November 2025, in the English and Portuguese languages. In case of divergence, priority should be given to the English text.

FOR THE SWISS
FEDERAL COUNCIL

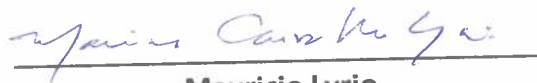


Albert Rösti
Federal Councillor
Minister of the Environment, Transport,
Energy and Communications

FOR THE GOVERNMENT OF
THE FEDERATIVE REPUBLIC OF BRAZIL



Marina Silva
Minister of the Environment and
Climate Change



Mauricio Lyrio
Secretary of Climate, Energy and
the Environment
Ministry of Foreign Affairs