



**Subsidiary Body for Scientific and
Technological Advice**

Sixty-third session

Belém, 10–15 November 2025

Item 6(a) of the provisional agenda

**Warsaw International Mechanism for Loss and Damage
associated with Climate Change Impacts**

**Joint annual report of the Executive Committee of the
Warsaw International Mechanism for Loss and Damage
associated with Climate Change Impacts and
the Santiago network for averting, minimizing and
addressing loss and damage associated with the adverse
effects of climate change**

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Addendum

Progress of the work of the Executive Committee

Summary

This addendum provides information on the progress of implementation of the second five-year rolling workplan (for 2023–2027) of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, including through its expert groups, technical expert group on comprehensive risk management and task force on displacement, between November 2024 and October 2025 and presents recommendations of the Committee. It also contains organizational and procedural information.



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Abbreviations and acronyms

AC	Adaptation Committee
Annex I Party	Party included in Annex I to the Convention
BTR	biennial transparency report
COP	Conference of the Parties
ExCom	meeting of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts
FAO	Food and Agriculture Organization of the United Nations
FRLD	Fund for responding to Loss and Damage
FWG	Facilitative Working Group
GCF	Green Climate Fund
ILO	International Labour Organization
IOM	International Organization for Migration
LCIPP	Local Communities and Indigenous Peoples Platform
LEG	Least Developed Countries Expert Group
NAP	national adaptation plan
non-Annex I Party	Party not included in Annex I to the Convention
PCCB	Paris Committee on Capacity-building
SB	sessions of the subsidiary bodies
SCF	Standing Committee on Finance
TEG-CRM	technical expert group on comprehensive risk management
TFD	task force on displacement
UNDP	United Nations Development Programme
UNDRR	United Nations Office for Disaster Risk Reduction
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNHCR	Office of the United Nations High Commissioner for Refugees
UNU-EHS	United Nations University Institute for Environment and Human Security
WIM	Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts
WMO	World Meteorological Organization

I. Organizational and procedural matters

A. The 23rd meeting of the Executive Committee

1. ExCom 23 took place from 30 September to 2 October 2025 in Bonn, with the option for virtual participation. The meeting was open to observers and was live streamed on YouTube. Recordings of the plenary discussions and the meeting documentation, including a summary of the decision points adopted at the meeting, are available on the UNFCCC website.¹

2. Four external speakers were invited to inform deliberations at ExCom 23. Under agenda item 13, a representative of FAO briefed the Executive Committee on the Organization's work in promoting climate finance for accelerating the transformation of agrifood systems and a representative of the FRLD secretariat updated the Committee on the status of operationalization of the Fund and identified possible ways in which the knowledge products of the Committee could promote further work thereunder. Experts representing UNU-EHS and UNDRR had been invited to share information relevant to matters under agenda items 5 and 11(a) respectively; however, owing to time constraints, the Committee could not consider these items.²

3. ExCom 23 endorsed the plans of action for October 2025 to October 2027 of the expert group on non-economic losses, the TEG-CRM and the TFD (see annexes II, III and IV respectively). Furthermore, ExCom 23 adopted:

(a) Recommendations based on the work undertaken by the Committee during the reporting period (November 2024 to October 2025), for consideration at SB 63 (see chap. III below);

(b) An annotated outline for the voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs (see chap. II.B.4 below for more details and annex V for the outline as adopted).

B. Future meetings and events of the Executive Committee

4. ExCom 24 is scheduled to take place in the week commencing 27 April 2026. In addition, the Executive Committee plans to hold two events at COP 30 and its annual outreach event³ and/or virtual information sessions prior to ExCom 24 to provide loss and damage contact points, UNFCCC national focal points and other relevant national representatives for loss and damage information on recent publications by the Committee and to inform them about the development of future knowledge products.

C. Update on the membership of the Executive Committee and thematic expert groups

5. Tessa Kelly (Australia) and Friederike Elisabeth Eppen (France) resigned from the Executive Committee on 15 September 2025 and 22 September 2025 respectively and were replaced by Jared Huntley (Australia) and Jonathan Mai (France) respectively on the same days. As at 2 October 2025, nominations were pending for 10 members, of which, 2 positions remain vacant.⁴ See annex I for the representation of the Committee in its five thematic expert groups, as well as members' involvement in specific work under the WIM and the UNFCCC constituted bodies and external bodies, processes and work for which they serve as liaison.

¹ <https://unfccc.int/event/WIMExCom23>.

² The UNDRR and UNU-EHS presentations are available on the ExCom 23 meeting web page.

³ In the context of activity 2 of its five-year rolling workplan.

⁴ A list of the current members of the Executive Committee is available at <https://unfccc.int/process/bodies/constituted-bodies/wim-excom/members>.

6. The Committee has broadened the range of experts convened to assist in implementing the functions of the WIM via the work of the thematic expert groups.⁵ The Committee invited FAO to become a member of the TEG-CRM and to lead the development of a knowledge product on methodologies for assessing loss and damage in agrifood systems.⁶ In addition, the Committee plans to invite the International Centre for Integrated Mountain Development and UNDP to join the expert group on slow onset events to inform development of the technical guide on glacial retreat and related impacts.

II. Progress of implementation of the workplan of the Executive Committee

A. Thematic work

7. The Executive Committee guides implementation of the functions of the WIM through its five-year rolling workplans. The second five-year rolling workplan, for 2023–2027,⁷ comprises five strategic workstreams: slow onset events, non-economic losses, comprehensive risk management, human mobility, and action and support. The workplan contains 16 activities organized by workstream and 20 cross-cutting activities. The thematic expert groups established under the workstreams⁸ assist the Committee by undertaking related activities in their respective plans of action.

8. This subchapter provides an overview of the progress of the thematic work under the five strategic workstreams in the reporting period. The Committee expresses appreciation to the organizations and experts that contributed to the work of its thematic expert groups during that period.

1. Slow onset events

9. Strategic workstream (a) of the workplan of the Executive Committee concerns enhanced cooperation and facilitation in relation to slow onset events.⁹ Under the second rolling plan of action of the expert group on slow onset events, for 2024–2026,¹⁰ the Committee published the technical guide on sea level rise¹¹ in February 2025. The guide highlights the risks associated with and the impacts of observed and projected sea level rise on communities and the environment and features case studies on three overarching strategies for responding to those risks and impacts (protect, accommodate and retreat) and approaches under them, including hard infrastructure installation, nature-based solutions, social protection measures and managed retreat for at-risk communities.

⁵ Technical members of these groups are initially invited to serve for a term of two years as per the terms of reference of those groups.

⁶ For further details, see the plan of action of the TEG-CRM contained in annex III.

⁷ Contained in annex I to document [FCCC/SB/2022/2/Add.2](https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/Action-Support/membership).

⁸ For the current membership of the expert group on action and support, see <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/Action-Support/membership>; for the expert group on non-economic losses, see <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/NELs/membership>; for the expert group on slow onset events, see <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/SOEs/membership>; for the TEG-CRM, see <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/TEG-CRM/membership>; and for the TFD, see <https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/TFD/membership>.

⁹ Slow onset events include sea level rise, increasing temperatures, ocean acidification, glacial retreat and related impacts, salinization, land and forest degradation, loss of biodiversity and desertification. See decision [1/CP.16](#), para. 25.

¹⁰ Contained in annex IV to document [FCCC/SB/2024/2](https://unfccc.int/process/bodies/constituted-bodies/WIMExCom/TEG-CRM/membership).

¹¹ WIM Executive Committee. 2025. *Technical guide on sea level rise*. Bonn: UNFCCC. Available at <https://unfccc.int/technical-guide-on-sea-level-rise>.

10. Publication of the guide was followed by a webinar, held on 13 June 2025,¹² to present the key findings of the guide.¹³ The webinar, held in two sessions to accommodate audiences in different time zones, included speakers from Jamaica, Tuvalu and Vanuatu who shared their experience in addressing sea level rise to show how different types of strategies are being put into practice.

11. Regarding the technical guide on glacial retreat, the Committee, drawing on lessons learned from development of its recent technical guides,¹⁴ decided to produce a series of solution-oriented brief knowledge products. Each product will focus on different representative losses associated with the risks and impacts of glacial retreat in a particular region, with the aim of highlighting different ways in which countries within that region are responding to the losses.

2. Non-economic losses

12. Strategic workstream (b) of the workplan of the Executive Committee concerns enhanced cooperation and facilitation in relation to non-economic losses.¹⁵

13. Under the first rolling plan of action of the expert group on non-economic losses,¹⁶ the Committee developed, with substantive technical contributions of three members of the group,¹⁷ and published in November 2024 an update to the 2013 technical paper on non-economic losses.¹⁸ The 2024 technical paper¹⁹ is aimed at enhancing the understanding of non-economic losses associated with biodiversity and ecosystem services, territory and habitability, and cultural heritage, as well as their overlapping and cascading impacts within socioecological systems and how those impacts can be addressed. Examples of actions taken to respond to such losses were selected from case studies submitted to the Committee, complemented by a literature review.

14. The Committee guided the expert group in developing a second rolling plan of action, for October 2025 to October 2027. Examples of knowledge products to be developed under the second plan include a biennial global research update aimed at informing action and at enhancing stakeholders' understanding of, and supporting global responses to, the non-economic impacts of climate change and a technical paper on a range of approaches to address cultural heritage loss arising from the impacts of climate change. In addition, the Committee plans to develop, jointly with the FWG of the LCIPP, technical guides on applying Indigenous Peoples' relational values, spiritual ties, kinship obligations and local cultural perspectives in loss assessment and loss-related decision-making.

3. Comprehensive risk management

15. Strategic workstream (c) of the workplan of the Executive Committee concerns enhanced cooperation and facilitation in relation to comprehensive risk management approaches to addressing and building the long-term resilience of countries, vulnerable populations and communities to loss and damage.

¹² Organized under activity 4 of the second rolling plan of action of the expert group on slow onset events.

¹³ See <https://unfccc.int/event/navigating-rising-seas-insights-from-the-wim-executive-committee-s-technical-guide-on-sea-level-rise>.

¹⁴ Contained in WIM Executive Committee document EXCOM/2025/22/7.

¹⁵ Non-economic losses refer to a broad range of losses that are often not readily financially quantifiable or commonly traded in markets. They may impact individuals (e.g. loss of life or health), society (e.g. loss of territory, cultural heritage, Indigenous or local knowledge, or societal or cultural identity) or the environment (e.g. loss of biodiversity or ecosystem services).

¹⁶ Contained in annex IV to document [FCCC/SB/2021/4](https://unfccc.int/documents/644445).

¹⁷ One expert from UNESCO and two experts acting in an individual capacity.

¹⁸ [FCCC/TP/2013/2](https://unfccc.int/documents/644445).

¹⁹ WIM Executive Committee. 2024. *Non-economic losses: Featuring loss of territory and habitability, ecosystem services and biodiversity, and cultural heritage*. Bonn: UNFCCC. Available at <https://unfccc.int/documents/644445>.

16. Under the previous plan of action of the TEG-CRM,²⁰ the Committee developed, with the substantive technical contribution of a member of the group,²¹ and published in February 2025 volume 2 of its *Compendium on Comprehensive Risk Management Approaches*,²² which provides information on possible interventions that anticipate and respond to risks associated with key representative types of loss and damage, referred to in the compendium as “loss and damage signatures”, such as food insecurity due to drought, adverse effects on human health due to heatwaves, infrastructure damage due to floods and impacts on coastal socioecological systems due to sea level rise. As such, it is intended to support countries in integrating risk-informed decision-making into pre-emptive, transformative action; making contingency arrangements; managing impacts; and considering governance aspects.

17. The Committee guided the TEG-CRM in developing a third plan of action, for October 2025 to October 2027. The key knowledge products to be developed under the third plan include (1) a ‘how to’ series aimed at assisting interested developing countries in integrating considerations of specific loss and damage in national or sectoral policies and project development, and (2) a policy brief on how early warning systems inform national responses to loss and damage.

4. Human mobility, including displacement, planned relocation and migration

18. Strategic workstream (d) of the workplan of the Executive Committee concerns enhanced cooperation and facilitation in relation to human mobility, including migration, displacement and planned relocation. Under the third rolling plan of action of the TFD²³ the Committee developed, with the contributions of three members of the TFD,²⁴ and published in November 2024 the technical guide on integrating human mobility and climate change linkages into relevant national climate change planning processes.²⁵ The guide supplements the NAP technical guidelines²⁶ and provides practical information for policymakers and practitioners on how to incorporate human mobility considerations into national climate change policy and planning processes, including the formulation and implementation of NAPs.

19. Following publication, the Committee held a technical session on 13 August 2025 at NAP Expo 2025,²⁷ where the key findings from the technical guide were presented, and speakers from the Sudan and Uganda shared country experience and lessons learned relating to the topic. The session also included an interactive dialogue on how countries can effectively address human mobility in their NAPs while promoting coherence with broader efforts to tackle loss and damage.

20. The Committee finalized development of the technical guide on accessing finance for averting, minimizing and addressing the impacts of displacement,²⁸ which was then endorsed at ExCom 23 and is planned to be published by the end of 2025. The guide aims to foster a shared understanding of approaches to addressing climate-related displacement and provide practical, user-friendly guidance to assist countries in accessing financial support from diverse sources and instruments to implement relevant approaches at the national level.

21. The Committee guided the TFD in developing a fourth rolling plan of action, for October 2025 to October 2027. The key knowledge products to be developed under the fourth plan include (1) a ‘how to’ series aimed at assisting interested developing countries in integrating consideration of human mobility issues into national climate policies, strategies

²⁰ Contained in annex II to document [FCCC/SB/2022/2/Add.2](https://unfccc.int/documents/644396).

²¹ An expert from the Munich Climate Insurance Initiative.

²² WIM Executive Committee. *Compendium on comprehensive risk management approaches – volume 2*. Bonn: UNFCCC. Available at <https://unfccc.int/compendium-on-comprehensive-risk-management-approaches-volume-2>.

²³ Contained in annex III to document [FCCC/SB/2022/2/Add.2](https://unfccc.int/documents/644396).

²⁴ Experts from ILO, IOM and UNHCR.

²⁵ WIM Executive Committee. 2024. *Technical guide on integrating human mobility and climate change linkages into relevant national climate change planning processes*. Bonn: UNFCCC. Available at <https://unfccc.int/documents/644396>.

²⁶ See <https://napcentral.org/supplementary-materials-library>.

²⁷ See <https://expo.napcentral.org/2025/event/1-4-3>.

²⁸ The development of its technical content was led by the Platform on Disaster Displacement.

and plans, including in relevant instruments available under UNFCCC processes, and establishing national coordination arrangements for promoting integrated approaches to human mobility and loss and damage; and (2) compilations of data sources and methodologies for use in assessing the economic and non-economic losses associated with human mobility and measures to avert, minimize and address them.

5. Action and support

22. Strategic workstream (e) of the workplan of the Executive Committee concerns enhanced cooperation and facilitation in relation to action and support, including finance, technology and capacity-building, to address loss and damage associated with the adverse effects of climate change.

23. The rolling plan of action of the expert group on action and support was adopted in 2021.²⁹ Considering the evolving support provisions for loss and damage under the Convention and the Paris Agreement and given the establishment since 2021 of the Santiago network and the FRLD, the Committee decided at ExCom 21 to update the plan and review the membership of the group. The Committee intended to take into consideration the outcomes of the 2024 review of the WIM³⁰ in developing the new plan of action; however, as the review was ongoing during the reporting period,³¹ it deferred consideration thereof. ExCom 23 tasked its thematic champions to explore ways in which countries can access support for loss and damage and report back at ExCom 24.

24. During the reporting period, the Committee continued to strengthen its engagement with constituted bodies and other entities relevant to action and support for loss and damage, including by:

(a) Participating in the 9th annual meeting of the GCF and the UNFCCC constituted bodies, held at COP 29. At the meeting, the Committee shared, inter alia, the status of priority areas of work related to its second five-year rolling workplan and of development of the voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs;

(b) Submitting to the SCF its annual inputs for the draft guidance to the operating entities of the Financial Mechanism, in particular the GCF, to inform the deliberations of the SCF on this matter at its 38th meeting.³² Owing to delayed publication of the annual report of the Board of the FRLD, the Committee did not prepare its input for the draft guidance for the FRLD in 2025;

(c) Submitting written inputs to the informal coordination group for capacity-building under the Convention and the Paris Agreement on (1) activities in the Committee's workplan relevant to enhancing capacity-building in order to strengthen climate action and (2) the potential to enhance the coherence and coordination of capacity-building activities of the group.

25. The Committee participated in the first annual high-level dialogue on complementarity and coherence of funding arrangements for loss and damage,³³ held on 25 April 2025 in Washington, D.C. At the dialogue, the Committee stressed the need for greater innovation in financing mechanisms and more coordination and agility among them in order to make financial support more accessible to vulnerable countries. It also highlighted its roles in fostering collaboration across institutions, in which it draws on experience in collaborating with the GCF and the Global Environment Facility, and in bridging knowledge and action, in which it offers both strategic and technical value in catalysing and delivering impactful support.

²⁹ Contained in annex III to document [FCCC/SB/2021/4](#).

³⁰ Referred to in para. 2 of annex I to document [FCCC/SBI/2024/13](#).

³¹ See para. 4 of decision [16/CMA.6](#), endorsed by decision [8/CP.29](#).

³² See <https://unfccc.int/event/thirty-eighth-standing-committee-on-finance-meeting>.

³³ Referred to in para. 11 of annex II to decisions [1/CP.28](#) and [5/CMA.5](#).

B. Cross-cutting work

1. Communication and outreach

26. The Executive Committee issued the third and fourth editions of its biannual electronic newsletter on 12 November 2024 and 12 June 2025 respectively to share updates on its activities and those of its thematic expert groups with a broad audience.³⁴ The fifth edition will be published prior to COP 30.

27. During the reporting period, the Committee continued using various communication and outreach methods to disseminate its knowledge products and improve their uptake by targeted user groups, including by:

(a) Presenting information on the knowledge products at webinars and technical sessions, namely:

(i) The webinar on sea level rise (see para. 10 above);

(ii) The technical session on human mobility (see para. 19 above);

(iii) A webinar, co-organized by the Regional Collaboration Centre West and Central Africa and Natural Eco Capital,³⁵ at which the expert group on slow onset events presented insights from the technical guide on sea level rise about possible impacts of sea level rise in urban areas and approaches to respond to them;

(b) Distributing flyers and displaying posters related to the knowledge products at the meetings and events of the Committee;

(c) Contributing updates on the knowledge products to the regular e-updates of other constituted bodies, such as the Adaptation Action Newsletter of the AC.

28. Under activity 20 in its second five-year rolling workplan,³⁶ the Committee conducted a survey to assess the uptake of its knowledge products and identify the extent to which these products respond to the needs of developing countries. In developing the survey questions, the Committee drew on the views and inputs submitted by Parties and relevant organizations to inform the 2024 review of the WIM, in particular those related to the accessibility and effectiveness of the knowledge products.³⁷ The survey, issued on 19 September 2025, targeted loss and damage contact points, UNFCCC national focal points and national liaisons to the Santiago network secretariat. The survey results will inform the Committee's future efforts to increase the usefulness and relevance of its knowledge products to policymakers and practitioners working on loss and damage.

2. Integration of gender considerations

29. COP 25 requested all constituted bodies to continue to include in their regular reports information on progress towards integrating a gender perspective into their processes,³⁸ and COP 27 invited the constituted bodies to enhance implementation of the gender action plan.³⁹ The second five-year rolling workplan of the Executive Committee identifies gender as a cross-cutting consideration to be taken into account in its implementation.

30. At ExCom 22, the Committee decided to draft a strategy on gender-responsive approaches and activities, and at ExCom 23, the Committee tasked its gender focal points with development of the draft.

³⁴ All issues of the newsletter are available at <https://unfccc.int/topics/adaptation-and-resilience/workstreams/loss-and-damage-ld/archive-of-wim-excom-updates>.

³⁵ See <https://unfccc.int/event/webinar-on-adaptation-and-resilience-forging-a-resilient-sustainable-future-for-west-and-central>.

³⁶ "Evaluate progress in implementing the second five-year rolling workplan of the Executive Committee and the plans of action of the thematic expert groups."

³⁷ See <https://unfccc.int/documents/641866>.

³⁸ Decision [3/CP.25](#), para. 12.

³⁹ Decision [24/CP.27](#), para. 17.

3. Facilitation of collaboration across the thematic expert groups

31. The third annual meeting of all thematic expert groups of the Executive Committee took place on 29 September 2025, back to back with ExCom 23, with the option of virtual participation.⁴⁰ The meeting presented an opportunity for members of the groups and the Committee to discuss ways to enhance collaboration and coherence of work across the groups. The updated plans of action for the expert group on non-economic losses, the TEG-CRM and the TFD were finalized at the meeting.

4. Voluntary guidelines to inform the preparation of biennial transparency reports

32. The Executive Committee progressed in its development of the voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs, the preparation of which was mandated as part of the outcome of the first global stocktake.⁴¹ The Committee established a drafting team comprising Committee members and experts from the Committee's thematic expert groups who expressed interest in contributing to this work. An annotated outline (see annex V) was endorsed at ExCom 23 and will be used to expedite finalization of the voluntary guidelines.

33. The Committee convened a stakeholder consultation⁴² at SB 62 to collect inputs from participants on the content for the guidelines. At the event, representatives of Costa Rica, Maldives, Poland, South Africa and Thailand, as well as members of the audience, shared information on their respective country's approach to reporting information on averting, minimizing and addressing loss and damage in their BTRs; the sources of such information; insights, challenges and lessons learned regarding the reporting to date; and elements they considered would be useful to include in the voluntary guidelines.

C. Collaboration with the Santiago network and the Fund for responding to Loss and Damage

34. At two regular meetings held during the reporting period, the Committee's two members who act as liaisons on matters relating to the Santiago network and represent the Committee on the Advisory Board of the Santiago network reported on their engagement with the Board and outlined possible areas of synergy and opportunities for collaboration emerging from Advisory Board decisions.

35. At ExCom 22, the Executive Committee held its first joint session with the Advisory Board of the Santiago network with the aim of providing the members of both bodies with an opportunity to (1) deepen their understanding of each other's work in enhancing knowledge, action and support for loss and damage and (2) explore ways of coordinating their work to take advantage of synergies while avoiding the duplication of efforts. At ExCom 23, the Committee decided to further engage Santiago network members in its thematic expert groups and to share the plans of action of those groups with the Santiago network secretariat to identify possible areas of synergy and opportunities for collaboration.

36. ExCom 22 reiterated the importance of continuing its engagement with the FRLD, and ExCom 23 invited the FRLD secretariat to share information with the Committee on recent progress in operationalizing the Fund, including through the Barbados Implementation Modalities, and highlight areas where Committee's input would be valuable in the FRLD's planned work.

37. During the reporting period, the Co-Chairs of the Executive Committee, as requested by the Committee, reached out to the Co-Chairs of the Advisory Board of the Santiago network and the Co-Chairs of the Board of the FRLD regarding holding an informal meeting of all Co-Chairs. The meeting was held on the margins of SB 62 and the discussion focused on exploring ways to promote synergy, coherence and complementarity in the work of the

⁴⁰ See <https://unfccc.int/event/3rd-meeting-of-all-thematic-expert-groups-of-the-wim-executive-committee>.

⁴¹ See decision [1/CMA.5](#), para. 133.

⁴² See <https://unfccc.int/event/stakeholder-consultation-on-draft-voluntary-guidelines-for-loss-and-damage-information-to-inform-the>.

three bodies given they all have roles and responsibilities in supporting the global response to loss and damage. A second informal meeting was held virtually on 11 September 2025. At ExCom 23, the Committee requested its Co-Chairs to continue holding these meetings with a view to fostering synergy in the assistance provided to countries for responding to loss and damage. The Committee, the Advisory Board of the Santiago network and the Board of the FRLD will hold a joint event at COP 30 to inform Parties and observers of ongoing efforts in this regard.

III. Recommendations

38. On the basis of the work undertaken during the reporting period, the Executive Committee agreed on the following recommendations. Parties may wish to:

- (a) Express appreciation to:
 - (i) The secretariat for supporting the Committee and its thematic expert groups;
 - (ii) The members of the thematic expert groups for their work in implementing activities under their respective plans of action and under the workplan of the Executive Committee;
 - (iii) The observers and non-Party stakeholders that contributed to the Committee's work;
 - (iv) The constituted bodies that collaborated with the Committee, including through its thematic expert groups, namely the AC, the FWG, the LEG, the PCCB and the SCF;
 - (v) The participants of the stakeholder consultation on the voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs, which the Committee held at SB 62;
- (b) Welcome:
 - (i) The adoption of the second rolling plan of action of the expert group on non-economic losses, for October 2025 to October 2027;
 - (ii) Ongoing efforts to finalize the third plan of action of the TEG-CRM, for October 2025 to October 2027;
 - (iii) The adoption of the fourth rolling plan of action of the TFD, for October 2025 to October 2027;
- (c) Also welcome the Committee's continued progress in implementing its second five-year rolling workplan and the progress of its thematic expert groups in implementing their plans of action, including in:
 - (i) Adopting the annotated outline for the voluntary guidelines for preparation of BTRs contained in document EXCOM/2025/23/17 and agreeing to expedite finalization of the guidelines;
 - (ii) Preparing the technical guides⁴³ under the respective plans of action and conducting outreach activities thereon;
 - (iii) Holding a webinar in collaboration with the expert group on slow onset events, a technical session in collaboration with the TFD at NAP Expo 2025, and a stakeholder consultation on the voluntary guidelines for preparation of BTRs at SB 62;⁴⁴
 - (iv) Planning an event, to be held at COP 30, and information sessions for loss and damage contact points and UNFCCC national focal points and other relevant national representatives for loss and damage;

⁴³ See <https://unfccc.int/wim-excom#Knowledge-products>.

⁴⁴ For further details on these events, see <https://unfccc.int/topics/adaptation-and-resilience/workstreams/loss-and-damage/workshop-and-meetings>.

- (v) Convening the third annual meeting of all its thematic expert groups;
- (vi) Conducting a survey to assess the uptake of its knowledge products and to what extent they respond to the needs of developing countries;⁴⁵
- (vii) Continuing to engage in its work groups at the forefront of climate change, including Indigenous Peoples, local communities and persons with disabilities, including by integrating gender considerations into strategies and approaches for responding to loss and damage;
- (d) Encourage the Committee to:
 - (i) Continue organizing the annual meetings of all its thematic expert groups to foster synergy in their work;
 - (ii) Further explore opportunities to enhance coherence of efforts and coordination with the Advisory Board of the Santiago network and the Board of the FRLD, including by sharing the technical guides and knowledge products, as well as through the funding arrangements set out in annex II to decisions [1/CP.28](#) and [5/CMA.5](#) by actively contributing to the high-level dialogue on coordination and complementarity;
 - (iii) Continue engaging with the entities associated with the funding arrangements set out in annex II to decisions [1/CP.28](#) and [5/CMA.5](#), including by inviting them to its regular meetings;
- (e) Request the Committee to consider in undertaking its work all types of loss and damage, including economic and non-economic losses, and to expedite work on economic losses, including through its thematic expert groups.

⁴⁵ The survey is conducted in the context of activity 20 of the five-year rolling workplan.

Annex I

Members of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and their engagement in relevant work, as at 2 October 2025

<i>Member</i>	<i>Constituency and regional group</i>	<i>Party</i>	<i>Thematic expert group(s)</i>	<i>Work under the WIM for which the member serves as a focal point or champion</i>	<i>UNFCCC constituted bodies and external bodies, processes and work for which the member serves as a liaison</i>
Ana Luisa Aguilar Candanedo	Non-Annex I Parties Latin American and Caribbean States	Panama	Expert group on action and support	Organization of a side event at COP 30 Voluntary guidelines for preparation of BTRs	Technology Executive Committee
Tamim Alothimin	Non-Annex I Parties Asia-Pacific States	Saudi Arabia	Expert group on slow onset events	Voluntary guidelines for preparation of BTRs	SCF
Paulette Bynoe	Non-Annex I Parties	Guyana	TEG-CRM	Survey on knowledge products, conducted in the context of activity 20 of the five-year rolling workplan Organization of a side event at COP 30 Gender	–
Ashley Codner	Non-Annex I Parties Small island developing States	Jamaica	Expert group on slow onset events TEG-CRM	Survey on knowledge products, conducted in the context of activity 20 of the five-year rolling workplan	Intergovernmental Panel on Climate Change
Hafiza Humaira Javaid	Non-Annex I Parties Asia-Pacific States	Pakistan	Expert group on non-economic losses TFD	Voluntary guidelines for preparation of BTRs	Green Climate Fund
Nedal Katbeh-Bader	Non-Annex I Parties	State of Palestine	–	–	–
Mohammed Hafijul Islam Khan	Non-Annex I Parties Least developed countries	Bangladesh	–	–	LEG
Kulthoum Motsumi	Non-Annex I Parties African States	Botswana	Expert group on action and support	Survey on knowledge products, conducted in the context of activity 20 of the five-year rolling workplan Voluntary guidelines for preparation of BTRs	AC, including its NAP task force FRLD
Angela Rivera	Non-Annex I Parties	Colombia	–	Survey on knowledge products, conducted in	Consultative Group of Experts

<i>Member</i>	<i>Constituency and regional group</i>	<i>Party</i>	<i>Thematic expert group(s)</i>	<i>Work under the WIM for which the member serves as a focal point or champion</i>	<i>UNFCCC constituted bodies and external bodies, processes and work for which the member serves as a liaison</i>
	Latin American and Caribbean States			the context of activity 20 of the five-year rolling workplan	FWG of the LCIPP
James Thonjo	Non-Annex I Parties African States	Kenya	Expert group on non-economic losses TFD	Voluntary guidelines for preparation of BTRs	PCCB Sendai Framework for Disaster Risk Reduction 2015–2030
Stella Brožek-Everaert	Annex I Parties	European Union	Expert group on non-economic losses	Survey on knowledge products, conducted in the context of activity 20 of the five-year rolling workplan Voluntary guidelines for preparation of BTRs	Advisory Board of the Santiago network Consultative Group of Experts PCCB
Elisa Calliari	Annex I Parties	Denmark	TEG-CRM TFD	Voluntary guidelines for preparation of BTRs	AC, including its NAP task force FRLD Technology Executive Committee Intergovernmental Panel on Climate Change
Jared Huntley	Annex I Parties	Australia	Expert group on action and support Expert group on slow onset events	Organization of a side event at COP 30 Gender	FWG of the LCIPP SCF
Paulina Jabczyńska	Annex I Parties	Sweden	Expert group on non-economic losses TFD	–	–
Jonathan Mai	Annex I Parties	France	Expert group on action and support	Organization of a side event at COP 30	LEG Sendai Framework
Viktoriiia Shtets	Annex I Parties	Ukraine	TEG-CRM	–	–
Evgeniy Sokolov	Annex I Parties	Russian Federation	–	–	–
Emily Vallée Watt	Annex I Parties	Canada	Expert group on slow onset events	–	–
Vacant	Annex I Parties				
Vacant	Annex I Parties				

Annex II

Second rolling plan of action of the expert group on non-economic losses, for October 2025 to October 2027

The table below sets out the plan of action of the Non-Economic Losses expert group, covering 2025-2027, which identifies the work of the group that will contribute to the implementation of the work of the ExCom related to non-economic losses, including by maximizing synergies among relevant stakeholders and processes.

<i>Desired outcome</i>	<i>Activity</i>	<i>Deliverable(s)</i>	<i>Lead(s)</i>	<i>Indicative completion date</i>	<i>UNFCCC and other processes or bodies with which the activity has synergy</i>
Increased consideration by stakeholders of the cascading impacts of non-economic losses in policymaking and planning processes	<p>1. Respond to the knowledge gaps and needs of developing countries particularly vulnerable to the adverse effects of climate change in relation to implementing approaches to respond to non-economic losses by:</p> <p>(a) Identifying such needs by conducting consultations with Santiago network members (organizations, bodies, networks and experts), country representatives (loss and damage contact points, Santiago network national liaisons) and those who have submitted to the Santiago network secretariat technical assistance requests related to non-economic losses;</p> <p>(b) Identifying, on the basis of the outcomes of the consultations, as well as the results of the survey conducted under activity 20 of the second five-year rolling workplan of the WIM Executive Committee, topics for knowledge products and activities that respond to the identified needs and gaps, to be</p>	<p>Online survey of and/or follow-up interviews with those who have submitted to the Santiago network secretariat requests for technical assistance related to non-economic losses</p> <p>Stocktake analysis of the lessons learned from the technical assistance requests related to non-economic losses (e.g., implementation, gaps, needs) submitted to the Santiago network secretariat, arising from the survey and/or interviews, for consideration by the WIM Executive Committee</p> <p>Key messages on integrating non-economic losses into policymaking and planning processes for consideration by the WIM Executive Committee</p> <p>Other deliverables and activities to be determined following the stakeholder consultation (e.g. technical guides and other knowledge products and hands-on workshops and other events</p>	<p>Karen McNamara (individual expert) and Yvonne Walz (individual expert)</p>	<p>Scope and method for the survey and/or interviews: late 2025</p> <p>Consultations: early 2026</p> <p>Preliminary update: ExCom 24</p> <p>Stocktake analysis: ExCom 25</p>	<p>Stocktake analysis to be developed in close collaboration with the work under the Santiago network to avoid duplication of efforts.</p>

<i>Desired outcome</i>	<i>Activity</i>	<i>Deliverable(s)</i>	<i>Lead(s)</i>	<i>Indicative completion date</i>	<i>UNFCCC and other processes or bodies with which the activity has synergy</i>
	developed and implemented under this plan of action	aimed at applying knowledge to action)			
	2. Produce a knowledge product on methodologies for assessing loss and damage related to biodiversity and ecosystem services associated with climate change in collaboration with UNU-EHS, UNDRR and the United Nations Environment Programme, and issue a call on championing this approach with countries	Knowledge product Type of product: B ^a	Yvonne Walz (individual expert)	April 2026	Activity to be consistent with activity 1.3 of the third plan of action of the TEG-CRM Convention on Biological Diversity Subsidiary Body on Article 8(j) and Other Provisions of the Convention Related to Indigenous Peoples and Local Communities
	3. Engage with Friends of Ecosystem-based Adaptation and the Partnership for Environment and Disaster Risk Reduction working group on loss and damage on: (a) Understanding and/or promoting the role of ecosystem-based approaches and nature-based solutions in addressing climate change related and disaster-induced loss and damage, including the non-economic dimensions thereof; (b) Strengthening the integration of ecosystem-based approaches into loss and damage policymaking and decision-making by fostering informed collaboration among scientific, policy and practitioner communities	Policy brief or discussion paper on how climate change related and disaster-induced loss of biodiversity and ecosystem services can guide ecosystem-based approaches in the absence of or despite adaptation action and post-disaster recovery, for climate resilience Type of product: B	Yvonne Walz (individual expert)	December 2026	
	4. Produce, in collaboration with Indigenous knowledge holders and	Technical guides containing practical advice for Parties	FWG	Initiate engagement with the FWG: 2025	Cultural dimension of the United Arab

<i>Desired outcome</i>	<i>Activity</i>	<i>Deliverable(s)</i>	<i>Lead(s)</i>	<i>Indicative completion date</i>	<i>UNFCCC and other processes or bodies with which the activity has synergy</i>
	local community experts, technical guides on applying Indigenous Peoples' relational values, spiritual ties, kinship obligations and local cultural perspectives in loss assessment and loss-related decision-making	Type of product: to be determined		guides and publication dates to be determined	Emirates Framework for Global Climate Resilience
Enhanced engagement in responses to non-economic losses of the most vulnerable and marginalized communities affected by those losses, such as women, Indigenous Peoples and local communities, and youth	5. Conduct a dedicated session on non-economic losses at the LCIPP annual seventh-generation round table to highlight intergenerational consideration by Indigenous Peoples in the global narrative on non-economic losses	To be determined	FWG	Dedicated session at the LCIPP annual seventh-generation round table to be held at COP 30	Baku workplan of the LCIPP (collective approach 3.1) UNFCCC gender action plan
Increased awareness and understanding by stakeholders of non-economic losses and effective ways to respond to them	6. Produce short, user-friendly and innovative outputs tailored to different and specific target audiences at the global, regional and national level, based on the available informational resources of the WIM Executive Committee and from the outputs of the first plan of action of the expert group on non-economic losses, to disseminate the findings of these resources	Infographic highlighting the key messages from the technical paper on non-economic losses published in 2024 Other deliverables focused on awareness-raising, to be determined	Jyoti Hosagrahar (UNESCO), Karen McNamara (individual expert) and Yvonne Walz (individual expert)	November or December 2025	
	7. Finalize and publish the technical guide on averting, minimizing and addressing non-economic losses in the context of human mobility (carry-over activity 7 from the first rolling plan of action)	Technical guide Type of product: A ^b	Eustace Crispin d'Auvergne (to be confirmed) and Caroline Zickgraf	2026	Joint work with the TFD

<i>Desired outcome</i>	<i>Activity</i>	<i>Deliverable(s)</i>	<i>Lead(s)</i>	<i>Indicative completion date</i>	<i>UNFCCC and other processes or bodies with which the activity has synergy</i>
	8. Produce a concise technical paper providing practical guidance on a variety of approaches to addressing cultural heritage losses due to climate change impacts	Technical paper Type of product: A	Jyoti Hosagrahar (UNESCO)	May 2026	United Arab Emirates Framework for Global Climate Resilience UNESCO Thematic Indicators for Culture in the 2030 Agenda Baku workplan of the LCIPP
	9. Produce a biennial global research update aimed at informing action and enhancing stakeholders' understanding of, and supporting global responses to, the non-economic impacts of climate change	Global Research Update on Non-Economic Losses (2023–2025) and a summary thereof presented as an infographic placemat Type of product: A	Karen McNamara (individual expert)	March 2026	
	10. Placeholder to produce a technical guide on averting, minimizing and addressing loss and damage in the context of health	To be determined	To be determined	To be determined	
Increased coordination, coherence and synergy across the work of the WIM Executive Committee	11. Advise the WIM Executive Committee and provide expert input on topics related to non-economic losses and assist the Committee in identifying recommendations to be included in its annual report Placeholder for further activities and deliverables in response to future guidance from the WIM Executive Committee		WIM Executive Committee thematic champions	Rolling basis, as necessary	Possible collaboration on future knowledge products with other expert groups

^a Type B deliverables are knowledge products whose publication is catalysed by the respective plans of action. The information contained in such products is endorsed by the Executive Committee, while the ownership of the publication rests with the member(s) of the expert group who led the production.

^b Type A deliverables are knowledge products that will be published with Executive Committee branding and a consistent editorial style and design.

Annex III

Third plan of action of the technical expert group on comprehensive risk management, for October 2025 to October 2027

The table below sets out the plan of action of the technical expert group on comprehensive risk management, covering October 2025–October 2027, which identifies the work of the technical expert group on comprehensive risk management that will contribute to the implementation of the work of the Executive Committee related to comprehensive risk management, including by maximizing synergies among relevant stakeholders and processes.

<i>Desired impact</i>	<i>Deliverable(s)</i>	<i>Further description of the deliverables</i>	<i>Lead(s)</i>	<i>Contributor(s) or partner(s)</i>	<i>Indicative time frame</i>	<i>Notes</i>
Advanced knowledge and understanding of comprehensive risk management approaches to better inform national responses to loss and damage	‘How to’ series of knowledge products (e-products, with the option of producing printed copies) Type of deliverable: 1.1–1.2: A ^a 1.3: B ^b	1.1. Knowledge product that assists interested countries in integrating considerations of specific types of loss and damage in national or sectoral policies, programming and project development, with a focus on the applicability of methods, tools, approaches and actions to specific contexts and different national capacities	Munich Climate Insurance Initiative	International Institute for Sustainable Development and UNU-EHS	2026	
		1.2. Methodologies for assessing loss and damage in agrifood systems	FAO	David Stevens and UNDRR	2025–2027	
		1.3. A brief on assessing non-economic losses	UNDRR	UNDP	2026	Related activity: activity 2 under the second rolling plan of action of the expert group on non-economic losses
Discussion paper Type of deliverable: A		2 A paper that enhances understanding of the continuum of efforts between adaptation to climate change and responses to loss and damage	Natural Resources Defense Council	International Institute for Sustainable Development and World Food Programme	2026–2027	

<i>Desired impact</i>	<i>Deliverable(s)</i>	<i>Further description of the deliverables</i>	<i>Lead(s)</i>	<i>Contributor(s) or partner(s)</i>	<i>Indicative time frame</i>	<i>Notes</i>
Enhanced accessibility of knowledge products and other informational resources for effective dissemination thereof	Targeted communication materials	3.1 Outreach products for ‘how to’ series of knowledge products (see 1.1–1.3 above)	Leads of the respective ‘how to’ series of knowledge products under 1 above		2025–2027	A common approach should be applied for ‘bite sized’ communication materials to be produced by all thematic expert groups of the WIM Executive Committee
	Type of deliverable:					
	3.1: A or B, to be determined					
	3.2: A	3.2 Policy brief or ‘navigator’ ^c on how early warning systems inform national responses to loss and damage	UNDRR and WMO		2027	The deliverable is to be based on work on early warning systems by UNDRR and WMO
	3.3: B					
	3.3 Communication material that enhances the understanding of child-centric early warning systems	UNDRR and WMO		2026		
Enhanced uptake and application of technical guides and other knowledge products focusing on comprehensive risk management developed by the WIM Executive Committee	Activities to build capacity and raise awareness, such as webinars and other types of online modalities, training courses, workshops and so forth, in applying comprehensive risk management approaches	4.1 Outreach and awareness-raising activities to promote the ‘how to’ series of knowledge products (see 1.1–1.3 above)	Leads of the respective ‘how to’ series of knowledge products under 1 above		2025–2027	These activities are linked to the dissemination and outreach activities in the second five-year rolling workplan of the WIM Executive Committee
	Type of deliverable:					
	4.1: A					
	4.2: B					

<i>Desired impact</i>	<i>Deliverable(s)</i>	<i>Further description of the deliverables</i>	<i>Lead(s)</i>	<i>Contributor(s) or partner(s)</i>	<i>Indicative time frame</i>	<i>Notes</i>
	4.2 Updated thought leadership course on comprehensive risk management	UNDRR			2026	
	Placeholder for further deliverables pending the outcomes from the WIM review at COP 30 and CMA 7.					

^a Type A deliverables are knowledge products that will be published with Executive Committee branding and a consistent editorial style and design.

^b Type B deliverables are knowledge products whose publication is catalysed by the respective plans of action. The information contained in such products is endorsed by the Executive Committee, while the ownership of the publication rests with the member(s) of the expert group who led the production.

^c The exact nature of ‘navigator’ is to be defined during the preparation of an outline.

Annex IV

Fourth rolling plan of action of the task force on displacement, for October 2025 to October 2027

The table below sets out the plan of action of the Task Force on Displacement, covering October 2025–October 2027, which identifies the work of the task force that will contribute to the implementation of the work of the Executive Committee related to human mobility associated with the impacts of climate change, including by maximizing synergies among relevant stakeholders and processes.

<i>Desired impact</i>	<i>Type A deliverable(s)^a</i>	<i>Further description of the deliverables</i>	<i>Lead(s)</i>	<i>Contributor(s) or partner(s)</i>	<i>Time frame</i>	<i>Notes</i>
Enhanced knowledge and understanding of loss and damage associated with human mobility, including migration, displacement and planned relocation	‘How to’ series of knowledge products targeted to policymakers and Government officials, including those involved in preparing instruments under the UNFCCC process	1.1. Knowledge product that assists interested developing countries in including human mobility considerations in national policies, plans and strategies, including through relevant instruments available under the UNFCCC process, and provides guidance on developing projects or programmes aimed at averting, minimize and addressing loss and damage related to human mobility arising from climate change	ILO, IOM and UNDP	UNHCR	2025–2027	The envisioned deliverables are intended to complement relevant existing and planned knowledge products and ongoing work, and to compile relevant experience with a view to sharing lessons learned and promoting information exchange among countries
		1.2. Knowledge products that include compilations of data sources and methodologies for use in assessing economic and non-economic losses associated with human mobility and measures to avert, minimize and address them, namely: (a) A review of existing tools and methodologies for assessing the loss and damage implications of human mobility; (b) A compilation and analysis of available data sources on displacement to strengthen the evidence base for integrating displacement considerations	IOM and UNHCR	IOM, ILO and Internal Displacement Monitoring Centre	2025–2027	Possible collaboration with the TEG-CRM

<i>Desired impact</i>	<i>Type A deliverable(s)^a</i>	<i>Further description of the deliverables</i>	<i>Lead(s)</i>	<i>Contributor(s) or partner(s)</i>	<i>Time frame</i>	<i>Notes</i>
		into loss and damage assessments and national reporting				
		1.3. Knowledge product that assists interested countries in setting up national coordination arrangements or mechanisms for promoting integrated approaches to human mobility and loss and damage, based on existing practices	Platform on Disaster Displacement		2026	Linked with 1.4 below
		1.4. Knowledge product that describes approaches to enabling the meaningful participation of migrants, displaced persons (internal and cross-border), refugees and youth in national policy processes on climate change	Refugee International and UNHCR	ILO and IOM	2025–2027	Linked with 1.3 above
		1.5. Knowledge product that takes stock of the extent to which human mobility considerations have been integrated into NAPs and nationally determined contributions	ILO, IOM, UNDP and UNHCR	Refugee International	2025–2027	Possible joint activity for NAP Expo 2026
	Technical guide	2.1. Technical guide on averting, minimizing and addressing non-economic losses in the context of human mobility	ILO, IOM and UNHCR	Expert group on non-economic losses	2025–2026	Carry-over activity 4 from the third rolling plan of action
		2.2. Technical guide that assists interested countries in mainstreaming issues relating to human mobility in the relevant instruments available under the UNFCCC process	IOM		2025	
Enhanced accessibility of the TFD technical guides	‘Bite sized’ communication materials (text-based and no more than two pages) and multimedia materials (such as slide decks, infographics and video clips) targeted to	3.1. A set of ‘explainers’ ^b providing information on the practical use of the TFD technical guides 3.2. Technical guide on integrating human mobility into NAPs 3.3. Technical guide on accessing finance for averting, minimizing and addressing displacement	Co-leads of the TFD technical guides	Representatives of civil society organizations	2025–2026	A common approach should be applied for producing ‘bite sized’ communication materials by all thematic expert groups of the WIM Executive Committee

<i>Desired impact</i>	<i>Type A deliverable(s)^a</i>	<i>Further description of the deliverables</i>	<i>Lead(s)</i>	<i>Contributor(s) or partner(s)</i>	<i>Time frame</i>	<i>Notes</i>
	the envisioned users of the technical guides	3.4. Technical guide on non-economic losses in the context of human mobility				
Enhanced uptake and application of existing resources on human mobility under the WIM, and knowledge products that are tailored to specific national and local contexts and user groups	Dissemination, outreach, awareness-raising and capacity-building activities targeted to specific audiences (audience to be determined for each activity)	<p>4.1. Webinars</p> <p>4.2. Online training materials and courses (virtual or in person) on the technical guides by the TFD for policymakers at the national level</p> <p>4.3. In-person events, sessions or hands-on workshops, including on the margins of relevant international, regional or national events</p> <p>4.4. Identification of priority products to be translated into the official United Nations languages with a view to ensuring their dissemination to a broad audience</p>	4.1–4.4: Leads or co-leads of the respective knowledge products under 1 and 2 above	Santiago network, International Training Centre of the ILO (to be confirmed) and representatives of civil society organizations	Rolling basis, following the finalization of deliverables under 1 and 2 above	These activities are linked to the dissemination and outreach activities in the second five-year rolling workplan of the WIM Executive Committee
		4.5. Briefing on displacement-related data for members of the WIM Executive Committee and the Advisory Board of the Santiago network and a public webinar to disseminate the relevant findings on displacement more broadly	Internal Displacement Monitoring Centre, IOM, Platform on Disaster Displacement and UNHCR			
	Placeholder for further deliverables pending the Executive Committee's guidance following future decisions by the governing body or bodies of the WIM					

^a Type A deliverables are knowledge products that will be published with WIM Executive Committee branding and a consistent editorial style and design.

^b The nature of 'explainers' is to be further clarified during the preparatory phase of the product development.

Annex V

Annotated outline for the voluntary guidelines for enhancing collection and management of data and information relevant to loss and damage to inform the preparation of biennial transparency reports, adopted at the 23rd meeting of the Executive Committee of the Warsaw International Mechanism*

Glossary

I. Introduction

The content of Part I provides contextual background information introducing the voluntary guidelines. It serves as a cover note to the voluntary guideline.

Length of the introduction chapter: max. 800 words without figures/tables. Approx. two pages, including boxes and/or other graphics.

A. Background information (~3 paras with supporting graphics/boxed text)

This section will provide a description of the enhanced transparency framework (ETF) and the modalities, procedures and guidelines (MPGs) for biennial transparency reports (BTRs), based on relevant decisions. It will also describe relevant mandates (e.g. BTR-, ExCom-related) on which these guidelines are based. It will also show the links to other national communications and how the BTR complements them.

More specifically, the content is expected to cover the following:

- Article 13 of the Paris Agreement that established the ETF for action and support, with built-in flexibility which takes into account Parties' different capacities and builds upon collective experience.
- Decision [18/CMA.1](#) that sets out the MPGs for the ETF.¹
- Provisions for reporting information on loss and damage as part of the information related to climate change impacts and adaptation under Article 7 of the Paris Agreement.²
- General context for timeframe for the submission of the first and subsequent BTRs

A description of the mandate to the ExCom to prepare the voluntary guidelines as per decision [1/CMA.5](#).³

B. Scope of the voluntary guidelines

This section will acknowledge the variety of ways in which loss and damage, as well as actions to respond to them, can be understood based on regional, national or local contexts.

In addition, this section will also describe the target audience for these guidelines (i.e. government actors producing / providing this data/data on which transparency practitioners would draw and relevant supporting organizations) of the guidelines.

* Not formally edited. Light formatting has been applied. The text is presented as adopted at ExCom 23.

¹ [Decision 18/CMA.1](#), Annex, Chapter IV, Section G, para 115.

² Refer to MPGs provisions in decision [18/CMA.1](#), para 115.

³ [Decision 1/CMA.5](#), para 133.

In so doing, it will reaffirm the aim of the guidelines (i.e. to guide Parties wishing to report on loss and damage in their BTRs, including by providing practical resource information that Parties could use to collect and compile data and information) and stress the non-prescriptive nature of the guidelines, by presenting a 'menu of approaches'.

C. Process for developing the voluntary guidelines

This section will describe the process used to develop the guidelines, which was led by the following five' guiding principles' agreed at ExCom 21:

- Build on existing information and processes, including lessons from the first BTRs
- Practical recommendations on sources of data and information
- Examples of different possible ways through which countries can report on loss and damage
- Include cross-referencing to useful guides
- Case studies and examples

In doing so, the section will describe how the ExCom engaged stakeholders in the process, covering the following:

- Creation of a core drafting team composed of WIM ExCom members, experts from the thematic expert groups, and the Secretariat team, with specific leads and contributors for each section
- Stakeholder consultation(s)
- A possible test phase with envisioned users
- Drafting and review process, including interaction with the CGE on what they have done or plan to do

D. Structure of the voluntary guidelines (~1 para)

This section will provide a short description of the content of the different sections of the guidelines (to be adjusted):

- I.** Introduction
- II.** Reporting on observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science
- III.** Reporting on activities related to averting, minimizing, and addressing loss and damage
- IV.** Reporting on institutional arrangements to facilitate the implementation of activities
- V.** Good practices for collecting and managing data
- VI.** Processes and support for preparing BTRs
- VII.** Annex(es), glossary of terms, list of acronyms

II. Reporting on observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science

Length of Chapter 2: max. 1200 words without figures/tables. Approx. Three pages, including boxes and/or other graphics

This chapter will focus on assisting countries in gathering data on observed and potential impacts that resulted or may result in losses. The guidelines in this chapter should help countries with what information needs to be collected/assembled by countries to align their reporting on L&D per the MPGs IV-G para 115 (a)-(c). In the Chapter intro, points will also be made regarding interconnections across different hazards and how one event may

lead to or amplify the impact of another, including helping to make the information to be reported under MPGs IV-G para 115(a) aligned with the information that countries report on 'Impacts, risks, and vulnerabilities' under the Adaptation section (MPG IV-B para 107).

This chapter will provide examples of specific climatic hazards and their impacts across countries, including those related to slow onset events and extreme weather events. It will delve into diverse data sources that can be used in reporting, including gathering data and information from stakeholders/actors operating at the local to global levels. In addition to the coverage of economic losses, guidance on reporting impacts that fall in the 'non-economic losses' domain will also be featured, noting relevant emerging areas of progress as well as remaining gaps and challenges in terms of capturing to report on. It will highlight, with specific examples, selected thematic areas for which impacts result in losses. The overall aim of the chapter is to describe a menu of approaches for countries to report qualitative and quantitative data in the loss and damage context.

The chapter will be divided into two sub-sections. For each of the sub-sections, sources of data with web links will be catalogued. Where feasible, country-specific data will be highlighted and presented in a user-friendly format.

A. Observed impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science

The guideline will provide information and sources of information, including national loss and damage/ disaster databases, linking with hazardous events catalogues as maintained by National Hydrometeorological Services and National Disaster Management Offices. This will help provide an overview of economic and non-economic loss and damage, which can be quantified where feasible or can be analysed in qualitative terms. It will also include a menu of approaches for reporting qualitative and anecdotal information, as well as for using those types of information where quantitative data is lacking or sparse.

Complex, compound and cascading risks: The section will also highlight the interconnections across different hazards and how one event may lead to or amplify the impact of another. Such analyses are helpful in understanding the full spectrum of impact and risk of loss and damage and also highlight intersectoral approaches needed to address them. Countries will be encouraged to apply such analysis while providing information on the above sections, e.g. interlinkages among extreme events and between extreme events and slow-onset events.

B. Potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science

This section will provide information on available risk profiles and climate change projections developed by different organizations at national and global levels, which provide insights into future risk scenarios. The BTRs can use this information to highlight the potential loss and damage that could occur [if mitigation and adaptation actions are not scaled up].

Text box: displacement (further consideration needed on structural aspects – i.e. use of text box)

Displacement and other forms of human mobility, including available data for assessing displacement occurrence and its impacts, as well as the potential for population displacement in the context of the adverse effects of climate change. Includes linking with other deep dives listed above (NELs linked with displacement, displacement in the context of SOE, and related cascading risks).

III. Reporting on activities related to averting, minimizing and addressing loss and damage

Length of Chapter 3: Max 2000 words without figures/tables. Approx. Five pages, including boxes and/or other graphics

This chapter will provide a menu of approaches which countries can use for reporting on activities undertaken from across areas of practice (adaptation, mitigation, and addressing residual risks) under loss and damage.

The chapter starts by introducing different approaches to organize the information that can be reported as actions related to averting, minimizing, and addressing loss and damage. The intro will also note that reporting can also include information from ex-ante and ex-post perspectives and relevant information on support (institutions, policy, finance, technology, implementation and capacity-building).

The Intro to the chapter can include an Overview of Programmes and activities to avert, minimize and address Loss and Damage

The chapter will include an overview of approaches to be presented in the guideline in a simple table format without being prescriptive (example shown below), followed by distinct subsections per approach.

<i>Approach</i>	<i>Description</i>	<i>Strengths/advantages of applying this approach</i>	<i>Limitations/challenges/potential pitfalls of applying this approach</i>
Compendium 2.0 CRM framing	Clustering Info by: <ul style="list-style-type: none"> - Pre-emptive action, including anticipatory action, risk assessment, risk reduction, and build back better - Contingency arrangements, including anticipatory action, risk transfer, contingency finance, preparedness action - Managing impacts, including response, rehabilitation, reconstruction and recovery, anticipatory action, and preparedness action 		
Article 8.4 of the Paris Agreement	Clustering Info by activities regarding: <ul style="list-style-type: none"> - Early warning systems; - Emergency preparedness; - Slow onset events; - Events that may involve irreversible and permanent loss and damage; - Comprehensive risk assessment and management; - Risk insurance facilities, climate risk pooling and other insurance solutions; - Non-economic losses; and - Resilience of communities, livelihoods and ecosystems. 		
Risk-based approach	Clustering Info by: <ul style="list-style-type: none"> - Emergency response - Risk governance - Climate Resilience Building 		

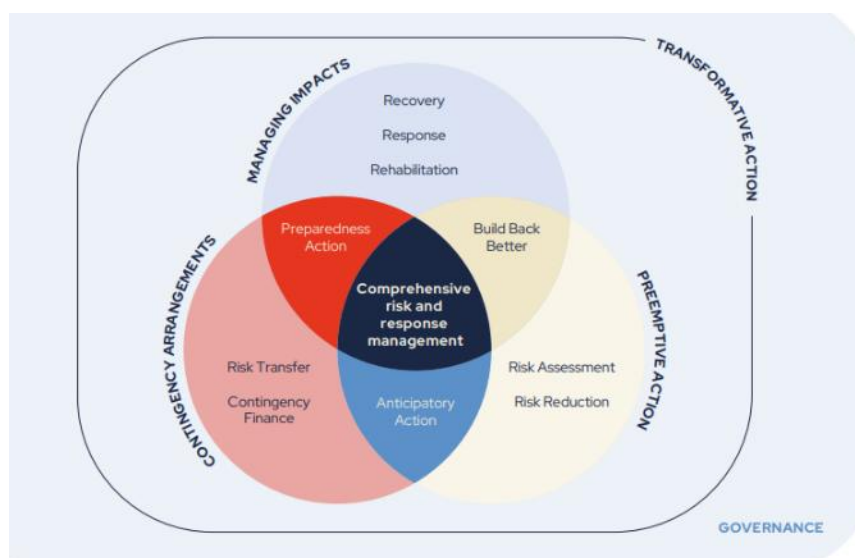
<i>Approach</i>	<i>Description</i>	<i>Strengths/advantages of applying this approach</i>	<i>Limitations/challenges/potential pitfalls of applying this approach</i>
A.M.A framing	- Risk info and monitoring		
	- Community resilience		
	- Capacity-building and institutional strengthening		
	Clustering Info by activities to:		
	- Avert loss and damage		
	- Minimize loss and damage		
	- Address loss and damage		

**** Text boxes** featuring good practices and lessons learned in a.m.a L&D, barriers and challenges faced by countries, **could be included across subsections 3.1-3.4**. Case studies to be highlighted should be non-overlapping and complementary to each other (e.g. activity undertaken/reported on Risk info and monitoring to be inserted in the Risk-based approach section; some activity connected to Events that may involve irreversible and permanent L&D to be inserted in the PA 8.4 section, etc.) These text boxes can also be used to provide examples of monitoring and reporting systems.

Information on action and support, including financial support, technology development and transfer, and capacity-building support needed and received for L&D, in accordance with decision [18/CMA.1](#) and its Annex, decision 1.CP28, [5/CMA.5](#) and annexes on the operationalization of the FRLD and the funding arrangements, and decision [12/CMA.4](#) on the operationalization of the Santiago network, as appropriate.

A. Approach using the comprehensive risk and response management framing from the Compendium Vol.2

This section will provide practical examples of how countries can report on measures undertaken in the context of loss and damage, using the comprehensive risk and response management framing (displayed in the figure below) to cluster information on the full spectrum of measures undertaken in the context of loss and damage.



B. Approach using the averting, minimizing, and addressing framing

This section will contain practical examples of activities in a table format that clusters information using the averting, minimizing, and addressing loss and damage framing,

categorized from the ex-ante/ex-post perspective. It can be followed with the following sections

- Lessons, challenges and best practices in averting, minimizing and address loss and damage
- Measuring the impact of activities & investment in averting, minimizing and addressing loss and damage

	<i>Ex-Ante activities (ahead of event impact)</i>	<i>Ex-Post activities (during/following event)</i>
Averting loss and damage	Examples to be completed	Examples to be completed
Minimizing loss and damage ----- ----	<ul style="list-style-type: none"> • Recovery preparedness plans and strategies as part of the Disaster Risk Reduction Plan 	<ul style="list-style-type: none"> • Report on the number of extreme weather events and slow onset events in the period of reporting
Addressing loss and damage ----- ----	<ul style="list-style-type: none"> • Recovery governance and policy, including standards and guidance on how to build resilient infrastructure for key sectors and community resilience • Guidance addressing Non-Economic Loss and Economic Loss • Guidance /Approach to addressing Slow Onset events • Capacity-building activities such as trainings on disaster needs assessment, disaster and climate resilient infrastructure • Partnerships and collaboration established to support averting, minimizing and addressing loss and damage 	<ul style="list-style-type: none"> • Assessment of loss and damage, including estimates of recovery needs from the events • Post Disaster Needs Assessments • Recovery frameworks • Sector recovery and reconstruction plans • Activities to support vulnerable communities recover from economic and non-economic loss • Resettlement of displaced communities • Reconstruction of schools and hospitals, transport, energy and other public infrastructure • Increased social protection schemes and top-up cash transfers • Policies updated to facilitate post-event recovery and reconstruction • Local level and Community participation in recovery and reconstruction

C. Approach using the Paris Agreement Article 8, para.4 clustering

This section will deep dive into information on a range of activities that can be reported using Article 8.4 of the Paris Agreement as a clustering method. Where relevant/overlaps, it will refer to information already explained in previous subsections to avoid duplicative information.

D. Approach using risk-based approach (a.k.a. David's framing)

This section will deep-dive into information on a range of activities that can be reported using a risk-based approach as a clustering method. Where relevant/overlaps, it will refer to information already explained in previous subsections to avoid duplicative information.

IV. Reporting on institutional arrangements to facilitate the implementation of activities

Length of Chapter 4: Max 1200 words without figures/tables. Approx. 3 pages, including boxes and/or other graphics

This chapter will provide information on the types of institutional arrangements that facilitate the implementation of relevant activities, such as relevant national and regional arrangements, including those related to disaster risk management, climate change, environment, water and emergency management.

Information on the types of institutional arrangements that facilitate the implementation of relevant activities will also be looked at from the support perspective (finance, technology and capacity-building).

Information on action and support, including financial support, technology development and transfer, and capacity-building support needed and received for L&D, in accordance with decision [18/CMA.1](#) and its Annex, decision 1.CP28, [5/CMA.5](#) and annexes on the operationalization of the FRLD and the funding arrangements, and decision [12/CMA.4](#) on the operationalization of the Santiago network, as appropriate.

The preparation of this chapter will also be informed by reviewing the types of arrangements reported in the first BTRs.

V. Good practices for collecting and managing data

Length of Chapter 5: max 800 words without figures/tables. Approx. 2 pages, including boxes and/or other graphics

This chapter will showcase illustrative country examples of collecting and managing data that inform the preparation of the BTRs. It will showcase good practices for distinct processes in collecting qualitative and quantitative data/information, as well as in managing data. This will help countries to include such relevant information in BTRs without increasing the reporting burden. The section will also highlight good practices in the collection of data disaggregated by gender, age, disability and, income, and other vulnerability indicators.

The chapter will also provide good practices in collaboration across different data providers for a more comprehensive approach and in engaging stakeholders in the collection of data to inform the BTRs, such as stakeholder consultations, etc. The chapter will be structured around three sub-sections.

A. Good practices in collecting quantitative and qualitative data

The section will provide examples of quantitative data collection at national and sub-national levels. This will cover impact data disaggregated by hazard types, including extreme events and slow-onset events, with examples of different levels of impact assessment.

This section will dive deep with examples of collecting qualitative data/information, including informed by engagement and consultations with Indigenous Peoples and local and vulnerable communities. This will also cover impact data disaggregated by hazard types, including extreme events and slow onset events, and highlight good practices in collecting information on non-economic losses related to human, environmental, and societal systems.

B. Good practices in managing data

This section will showcase examples of data management and, among others, lessons learned in the use of data sources from national monitoring and reporting systems (e.g. on

adaptation) and national institutional arrangements and other global or regional multilateral frameworks and processes that are of relevance to loss and damage.

VI. Processes and support for preparing BTRs

(further consideration needed on placement: either leave this chapter here or put in an annex)

Length of Chapter 6: (1 page, max 400 words without figures/tables), including boxes and/or other graphics

A. Existing sources of support for preparing BTRs

This section will include information on the processes for L&D reporting in the BTRs and on the support available to build the required capacity.

It will present existing sources of support for preparing BTRs, such as (to be completed):

- Multilaterally mandated initiatives:
- Global Environment Facility (GEF) – Provides funding for transparency-related activities for the elaboration of the BTRs per se and through the Capacity-building Initiative for Transparency (CBIT).
- Partnership on Transparency in the Paris Agreement (PATPA) – Facilitates peer learning, workshops, and knowledge-sharing among countries.
- Other types of support:
- Initiative for Climate Action Transparency (ICAT) – Delivers technical support and methodologies to improve transparency and reporting framework.
- ...

B. Review of BTRs

This section will include information on the processes for the voluntary review process of the information reported in the BTRs per [18/CMA.1](#), and information on the provision/support for reviewers (training for experts).

ANNEX 1: Non-exhaustive list of potential data sources to be included in the Guidelines

Sources for reporting on observed and potential climate impacts

- National
 - National Adaptation Plans
 - NDCs
 - DRRM Plans
 - national statistics departments
 - Hydrological or meteorological offices
 - Climate and weather services
 - sectoral ministries (e.g. health, agriculture, infrastructure, etc.)
 - World Bank Country Profiles
 - National Loss and Damage Tracking systems
 - Post Disaster Needs assessments and recovery plans
- Regional
 - Regional organizations/joint efforts (e.g.: CDEMA, CEPREDENAC/CCAD)
 - Etc.
- International data sources, including reporting frameworks:
 - Reporting under the UNFCCC;
 - WMO Reports
 - The Sendai Framework for Disaster Risk Reduction, which reports on seven targets and 38 indicators;
 - Global Biodiversity Framework;
 - UN Convention to Combat Desertification (UNCCD);
 - The Sustainable Development Goals (SDGs), and in particular reporting on SDG 13;
 - UNESCO Thematic Indicators for Culture in the 2030 Agenda;
 - UNICEF Children's Climate Risk Index
 - Copernicus Climate Change Data
 - REDD National strategies and Forest reference levels
 - EM-DAT
 - etc.

Sources for reporting on activities related to AMALD

- NDCs
- GGA targets and indicators
- National monitoring mechanisms for NAPs, DRR and/or other plans/frameworks
- Adaptation Communications
- National Recovery plans and post disaster needs assessments