



**Twenty-first meeting of the Executive Committee of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, Bonn, Germany**

**Compilation by the co-chairs for item 4**

## **I. About this document**

1. Decision 1/CMA.5 on outcomes of GST 1, “Requests the Executive Committee of the Warsaw International Mechanism to prepare, building on the work of its expert groups, technical expert group and task force, voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of biennial transparency reports;”
2. This document compiles information that may guide the ExComs consideration of the next steps for preparing voluntary guidelines for enhancing collection and management of data and information to inform the preparation of biennial transparency reports (BTRs). The information draws on decision 18/CMA.1<sup>1</sup> on Modalities, procedures and guidelines (MPG) for the transparency framework for action and support referred to in Article 13 of the Paris Agreement (Chapter II).
3. It also contains an overview of ExCom’s work to date in relation to the Consultative Group of Experts (CGE) Training Material on *Reporting Information Related to Climate Change Impacts and Adaptation*,<sup>2</sup> which contains a section on loss and damage (Chapter IV).

## **II. Key information concerning modalities, procedures and guidelines for biennial transparency reports**

4. Article 13 of the Paris Agreement established an enhanced transparency framework for action and support (ETF), with built-in flexibility which takes into account Parties’ different capacities and builds upon collective experience.
5. Parties shall submit their first biennial transparency report and national inventory report, if submitted as a stand-alone report, at the latest by 31 December 2024
6. In this context, each Party should provide information related to climate change impacts and adaptation under Article 7, as appropriate.
7. Decision 18/CMA.1 provides for the MPGs for the transparency framework, which contains, among other things, the information on the reporting cycle for the Parties and associated flexibility, as well as the reporting format.

*Cycle:*

8. Parties shall submit their first biennial transparency report (BTR) at the latest by 31 December 2024, while LDCs and SIDS may submit the information at their discretion.<sup>3</sup> The application of flexibility provided for in the provisions of these MPGs for those developing country Parties that need it in the light of their capacities is to be self-determined.

*Format:*

9. Provisions for reporting information on loss and damage are contained as part of the information related to climate change impacts and adaptation under Article 7 of the Paris Agreement. The box below contains the excerpts from this decision 18/CMA.1.

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<sup>1</sup> [Decision 18/CMA.1](#).

<sup>2</sup> Annex, Chapter IV, Section G, para 115. See <https://unfccc.int/sites/default/files/resource/CGE%20Training%20materials%20A-BTR.pdf>.

<sup>3</sup> [Decision 18/CMA.1](#), paras 3 and 4. See also Annex I and IV.

### **G. Information related to averting, minimizing and addressing loss and damage associated with climate change impacts**

115. Each interested Party may provide, as appropriate, information related to enhancing understanding, action and support, on a cooperative and facilitative basis, to avert, minimize and address loss and damage associated with climate change impacts, taking into account projected changes in climate-related risks, vulnerabilities, adaptive capacities and exposure, including, as appropriate, on:

- (a) Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science;
- (b) Activities related to averting, minimizing and addressing loss and damage associated with the adverse effects of climate change;
- (c) Institutional arrangements to facilitate the implementation of the activities referred to in paragraph 115(b) above.

### **III. ExCom's work on the CGE Training Material on *Reporting Information Related to Climate Change Impacts and Adaptation*<sup>4</sup>**

10. Activity 7 of the five-year rolling workplan of ExCom aims to strengthen collaboration with the CGE, including by continuing to provide inputs to training materials developed by the CGE and by participating in their outreach events to introduce relevant tools available under the WIM.

11. ExCom's interaction started at ExCom 15 when ExCom invited the chair of CGE to learn about its work on the ETF as it related to loss and damage in order to explore the potential for collaboration of the two bodies. Following the initial exchange of views at ExCom 15, ExCom designated two of its members to serve as the focal points between the bodies. Further, a joint brainstorming meeting of the focal point members of the ExCom and the Chair of the CGE took place on 19 September 2022 to further discuss areas of collaboration, including types of information sharing between the two bodies.

12. ExCom 17 took note of the discussion of the brainstorming meeting. It encouraged the focal point members to continue engaging with the CGE, within existing mandates, to collaborate with CGE including in relation to the *CGE Training Materials* and outreach events.

13. CGE supports, among other work, the implementation of the enhanced transparency framework under Article 13 of the Paris Agreement by, among other things, facilitating the provision of technical advice and support to developing country Parties, as applicable, including for the preparation and submission of their BTRs and facilitating improved reporting over time.<sup>5</sup>

14. In this context, CGE developed, with the support of the secretariat, *CGE Training Material on Reporting Information Related to Climate Change Impacts and Adaptation (CGE Training Material)* to equip developing country Parties with the latest knowledge on methodological tools and models to facilitate the preparation of relevant inputs for reporting information on vulnerability and adaptation in the national communications and BTRs.

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<sup>4</sup> Annex, Chapter IV, Section G, para 115. See <https://unfccc.int/sites/default/files/resource/CGE%20Training%20materials%20A-BTR.pdf>.

<sup>5</sup> Decision 18/CMA.1, paragraph 15.

15. Chapter 8 of the *CGE Training Material* focuses on the information related to averting, minimizing and addressing loss and damage associated with climate change impacts.<sup>6</sup> From late 2022 to 2023, ExCom contributed to its development by providing inputs and subsequently reviewing a draft document.

16. Following the publication of the *CGE training material*, the ExCom participated in three of the CGE's hands-on training workshops for the African, Latin American and Caribbean, and Asia-Pacific and Eastern European regions during the course of 2023 to brief country representatives on relevant activities and technical products available and those that are being prepared through work under the Committee and its thematic expert groups.

17. ExCom 20 (March 2024) tasked its focal point members to meet with the CGE to discuss lessons learned from the loss and damage chapter of the *CGE Training Material* and relevant CGE activities to inform ExCom's preparation of voluntary guidelines. The meeting of the representatives from the two bodies took place in the margins of SB 60, and ExCom invited CGE to share widely the relevant lessons learned and information needs identified in their work on developing the *CGE Training Material*.

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<sup>6</sup> For the full text of Chapter 8 of the CGE Training Material, see <https://unfccc.int/sites/default/files/resource/CGE%20Training%20materials%20A-BTR.pdf#page=74>.