



**Twenty third meeting of the Executive Committee of the Warsaw International Mechanism for Loss and
Damage associated with Climate Change Impacts**

30 September–2 October 2025

Note by the expert group on non-economic losses for item 7

1. The table below sets out the second plan of action of the expert group on non-economic losses, for October 2025–October 2027, which identifies activities that will contribute to the implementation of workstream (b) of the five-year rolling workplan¹ of the WIM Executive Committee, related to non-economic losses, including by maximizing synergies among relevant stakeholders and processes.
2. The ExCom may wish to consider the draft second plan of action of the expert group on non-economic losses for endorsement and include it in the 2025 report of the ExCom.

¹See document FCCC/SB/2022/2/Add.2, annex I.

Draft second plan of action of the expert group on non-economic losses (2025-2027) version 2 October 11:45 CEST

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 (NELs), including by maximizing synergies among relevant stakeholders and processes.

Desired Impact	Activities and activity numbers	Deliverables	Lead(s)	Indicative time frame	Synergies with other processes
<i>Describe the impacts aimed to be achieved by undertaking suggested activities (this column can be deleted at a later stage)</i>	<i>Describe activity(ies) that directly contribute to the desired impacts and concrete outputs (deliverables) arising from undertaking the activity(ies)</i>			<i>Time frame for [initiating][completing] the activity</i>	
Increased consideration of cascading impacts of NELs in policy and planning processes	1. Conduct consultations with the Santiago network members (OBNEs), country representatives (national contact points, SN liaisons), and those who have submitted technical assistance requests related to NELs, to identify the knowledge needs of developing countries particularly vulnerable to the adverse effects of climate change, in relation to responding to NELs. Based on the outcomes of the consultations, and on the results of the survey under Activity 20 of the ExCom's workplan, identify topics for and develop new knowledge products and further activities that respond to knowledge	Online survey and/or follow-up interviews to those who have been submitting request for technical assistance Stocktake/deeper analysis of early learnings from the technical assistance requests to the Santiago network as related to NELs (implementation, gaps, needs, etc), for consideration by the ExCom Key messages on the integration of NELs into policy and planning processes, for consideration by the ExCom Placeholder for other deliverables to be determined based on consultation with stakeholders (e.g. new technical	Karen McNamara and Yvonne Walz	2025 onward (tentative plan: decide on scope and method, survey, interviews, in late 2025, consultations in early 2026, preliminary update on work at ExCom24, final report at ExCom25 (September 2026))	Stocktake/deeper analysis of early learnings from the technical assistance requests to the Santiago as related to NELs to be developed in close collaboration with the Santiago network to avoid duplication of efforts.

	needs and gaps related to implementing approaches to respond to NELs.	guides/knowledge products, hands-on workshops/events for application of knowledge into action, etc.)			
	2. Develop a knowledge product on methodologies for assessing losses and damages of biodiversity and ecosystem services associated with climate change (UNU-EHS, in collaboration with UNEP and UNDRR) and conduct a call for championing this approach with countries.	Conceptual methodologies for assessing climate and disaster-related losses of biodiversity and ecosystem services Type of product: B	Yvonne Walz (UNU-EHS)	April 2026	To be consistent with the framework being developed under TEG-CRM's third PoA. Synergies with the CBD Subsidiary Body on Article 8(j) and Other Provisions.
	3. Engage with FEBA-PEDRR working group on Loss and Damage on: - (1) Understanding and/or promoting the role of ecosystem-based and nature-based solutions in addressing climate- and disaster-induced loss and damage, including non-economic dimensions. - (2) Strengthening the integration of ecosystem-based approaches into loss and damage policy and decision-making by fostering informed collaboration between scientific, policy, and practitioner communities.	Policy brief / Discussion paper on how climate-induced and disaster-related losses of biodiversity and ecosystem services can guide ecosystem-based approaches in the absence or despite of adaptation actions, post-disaster recovery, for climate resilience Type of product: B	Yvonne Walz (UNU-EHS)	December 2026	
	4. Co-create technical guides, with Indigenous knowledge holders and local community experts, on use of Indigenous Peoples relational values,	Practical guides that show Parties how to make use of the mentioned elements Type of product: to be determined after engagement with FWG	FWG of LCIPP	Start engagement with FWG in 2025 and provide further details on the products at a later stage	These guides may support synergies with the UAE framework for global climate resilience in

	spiritual ties, kinship obligations, and local cultural perspectives into loss assessment and decision-making.				connection to the cultural dimension.
Enhanced engagement of the most vulnerable and marginalized communities affected by NELs, such as women, Indigenous Peoples and local communities and youth, in responding to NELs	5. Conduct a dedicated section at the Seventh-Generation Round Table on NELs to centre intergenerational considerations by Indigenous Peoples in the global narratives on NELs.	To be determined after engagement with FWG	FWG of LCIPP	COP30	This would correspond with the LCIPP Baku workplan and its Collective Approach 3.1 Synergies with the gender action plan.
Increased awareness and understanding of NELs and effective ways to respond to them	6. Based on information/resources available under the WIM ExCom/NELs expert group PoA 1, develop short, user-friendly, and innovative products tailored to different and specific target audiences at the global, regional, and national levels, to disseminate the findings of these resources.	Infographic / key messages from the published NELs paper Placeholder for any other awareness-raising deliverables	Karen McNamara, Jyoti Hosagrahar (UNESCO), Yvonne Walz	By November/December 2025	
	7. Finalize the technical guide, on averting, minimizing and addressing NELs in the context of human mobility, developed jointly with the TFD ('rollover' activity 7 from the previous PoA).	Technical guide on averting, minimizing and addressing NELs in the context of human mobility Type of product: A	Eustace Crispin d'Auvergne (tbc), Caroline Zickgraf	2026	
	8. Develop a practical and concise knowledge product on a range of	Technical paper Type of product: A	UNESCO	By May 2026	The document may contribute to the UAE framework for global

	actions/solutions/approaches to address cultural heritage losses due to climate change impacts.				climate resilience development as well as the UNESCO Culture 2030 Indicators. Synergies with workplan of the FWG of LCIPP
	9. Develop a biennial update to enhance understanding, inform action, and support global responses to address the non-economic impacts of climate change.	Global Research Update on Non-Economic Losses (2023-2025) and summary infographic placemat Type of product: A	Karen McNamara	By March 2026	
	10. Placeholder to create a technical guide on averting, minimizing, and addressing loss and damage in the context of health.	TBD	TBD	TBD	
Increased coordination, coherence and synergies across the ExCom's work	11. Advise the ExCom and provide expert input on topics related to NELs and assist the Executive Committee in identifying recommendations to be included in the ExCom annual report.		ExCom champions	On a rolling basis as necessary	Synergies with expert group on slow onset events and possible collaboration on future knowledge products.
Placeholder for further activities/deliverables in response to future guidance from the ExCom					