



27 August 2026

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

14–18 September 2026, Majuro, Republic of the Marshall Islands

Note by the Co-Chairs

Background paper for item 8: Information collection and preparation for the second global stocktake

I. Background

1. As per Article 14, paragraph 1, of the Paris Agreement, the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (CMA) shall periodically take stock of the implementation of the Paris Agreement to assess the collective progress towards achieving the purpose of the Agreement and its long-term goals, and shall do so in a comprehensive and facilitative manner, considering mitigation, adaptation and the means of implementation and support, and in the light of equity and the best available science.

2. The first global stocktake (GST 1) was completed at CMA.5 (December, 2023) and the outcome is contained in decision 1/CMA.5, which, inter alia, requested the ExCom to prepare voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of BTRs (*voluntary guidelines*), and requested the secretariat to prepare on a regular basis a synthesis report, for consideration by the ExCom, on information on loss and damage provided by Parties in their BTRs and, as appropriate, in other national reports under the Paris Agreement, with a view to enhancing the availability of information on loss and damage, including for the purpose of monitoring progress in responding thereto at the national level.¹

3. Accordingly, the ExCom has been preparing the *voluntary guidelines* with technical contributions from members of its thematic expert groups and assistance by the secretariat including with compilation and synthesis of information on loss and damage contained in the submitted BTRs that informed the drafting.²

4. The second global stocktake (GST 2) will commence at CMA 8 (Nov 2026) and conclude at CMA10 (Nov 2028). As for each cycle, GST 2 comprises three components: information collection and preparation, technical assessment and consideration of outputs.³

5. The *information collection and preparation component* focuses on gathering, compiling, and synthesizing information and preparing for the technical assessment (TA), which will commence at the 66th sessions of the subsidiary bodies in June 2027.

6. For each cycle of the global stocktake, the Chairs of the SBSTA and the SBI are requested to:

(a) Issue a call for the inputs referred to in paragraphs 36 and 37 of decision 19/CMA.1, taking into account that such inputs should be submitted at least three months before their consideration in the technical assessment; and

(b) Develop guiding questions for all components of the GST, including specific thematic and cross-cutting questions, one session of the subsidiary bodies prior to the relevant GST activities being carried out.⁴

7. Similar to the first global stocktake, relevant constituted bodies (including the ExCom) and forums and other institutional arrangements under or serving the Paris Agreement and/or

¹ Decision 1/CMA.5, paras 133 and 134.

² ExCom plans to finalize the voluntary guidelines at ExCom 25 (see provisional agenda item 4) and publish for COP 31/CMA.8 (November 2026). For a high-level overview of the synthesis of loss and damage information contained in the first BTRs, see the *2025 synthesis report of the BTRs and national inventory reports, Chapter V, section G*. https://unfccc.int/sites/default/files/resource/cma2025_16.pdf

³ Decision 19/CMA.1. https://unfccc.int/sites/default/files/resource/CMA2018_03a02E.pdf#page=53

⁴ The guiding questions for the *information collection and preparation component* are available at: [GST2_ICP guiding questions_SB Chairs.pdf](https://unfccc.int/sites/default/files/resource/gst2_icp_guiding_questions_sb_chairs.pdf).

the Convention are invited to prepare for the technical assessment, with the assistance of the secretariat, synthesis reports on the information identified in paragraph 36 of decision 19/CMA.1 in their areas of expertise.⁵ The ExCom's synthesis report for the technical assessment of the first global stocktake is available on the GST information portal and the ExCom landing page.⁶

II. Considerations for preparing the ExCom's synthesis report

8. The ExCom may wish to take the following into account when considering the scope and structure of its synthesis report for the GST 2, and a possible process and milestones for its preparation:

Scope and structure

(a) Para 18 of decision 3/CMA.7 that encourages the relevant constituted bodies [...], to consider opportunities for streamlining the information provided in their reports for the global stocktake without compromising the quality and integrity of the information contained therein;⁷

(b) Guiding questions 24 and 25, developed by the Chairs of the SBSTA and SBI, specifically focus on loss and damage and relevant questions under "Context and cross-cutting considerations" (1–12);⁸

Excerpt from "Guiding questions for the Information Collection and Preparation (ICP) component of the second global stocktake" by the Chairs of the SBSTA and SBI

24. How have efforts to avert, minimize and address loss and damage associated with the adverse effects of climate change progressed since GST1, and how do these efforts link with adaptation and resilience actions, support, and national planning?

25. How, and to what extent, are Parties responding to loss and damage, including through policies, actions, institutional arrangements and support mechanisms developed or strengthened since GST 1, and what are the key gaps, challenges and opportunities to enhance responses at national and local levels in line with current and projected risks?

Process:

(c) For GST 2, the submission date for *information collection and preparation component* is **28 February 2027**;

(d) An intersessional working group of champions to work with the secretariat to advance the drafting of the report for consideration by the ExCom;

(e) Intersessional endorsement by the ExCom on the outline and final draft report.

9. Annex 1 provides an overview of synthesis reports that are mandated to be prepared as inputs to the GST, which may contain complementary information to a potential ExCom's synthesis report.

⁵ Decision 19/CMA.1, para, 24, which is recalled in decision 3/CMA.7, para, 18.

⁶ https://unfccc.int/sites/default/files/resource/ExCom_SR_GST_cleared.pdf.

⁷ https://unfccc.int/sites/default/files/resource/cma2025_19a01E.pdf#page=15

⁸ Submissions are encouraged to respond to the guiding questions, but are also welcome to provide any additional information considered relevant to the GST

⁹ [GST2 ICP guiding questions SB Chairs.pdf](#)

III. Next steps

10. Should the ExCom wish to submit its input for the *information collection and preparation component* of the 2nd GST, the members may wish to develop the following during ExCom 25, with a view to agreeing on them at the end of the meeting:

- (a) A timeline with milestones to clarify the process for the preparation of its input;
- (b) An indicative preliminary outline of its input;
- (c) A preliminary list of sources for informing the preparation of ExCom's input (e.g. joint annual reports of the ExCom and Santiago network, knowledge products published in collaboration with thematic expert groups, etc.)

11. ExCom may also wish to request the secretariat, under the guidance of the intersessional working group of champions, to prepare ExCom's input to the *information collection and preparation component* for ExCom's consideration and endorsement.

Annex I

Overview of adaptation-related synthesis reports that are mandated to be prepared as inputs to GST 2

<i>Report</i>	<i>Mandate</i>	<i>Key sources</i>
“Regular” Synthesis report	Secretariat to prepare a regular synthesis report on adaptation information provided by Parties (19/CMA.1, para 23(b)). For GST 2, the information will be subsumed into “State of Adaptation” report (1/CMA.5, para. 60; 2/CMA.5, para 17; 11/CMA.1, paras 9 and 31)	BTRs, Adcoms, NDCs Adcoms, NCs, NAPs, NDCs, other relevant reports prepared under the ETF, IPCC and other relevant scientific bodies, SCF’s determination of needs report
Constituted bodies’ synthesis reports – e.g. AC, LEG, ExCom, LCIPP FWG	Invites the relevant constituted bodies [...] to prepare synthesis reports on the information identified in paragraph 36 below in their areas of expertise (19/CMA.1, para 24)	Work under the constituted bodies
AC’s analysis of information on UAE Framework targets	AC to analyse the information on the thematic and dimensional targets referred to in para 9 and 10 of decision 2/CMA.5, including on MoI, through the lens of those thematic and dimensional targets with a view to assessing progress under the global goal on adaptation and future global stocktakes (12/CMA.7, para 15)	BTRs, Adcoms, NAPs, NDC and NCs