

The 2024 Review of the Warsaw International Mechanism: Considerations for COP30

Discussion Paper

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Center for Climate and Energy Solutions

A.	Summary	1
B.	Context	2
C.	COP29 Outcome	3
D.	Considerations Ahead of COP30	4
E.	C2ES Resources	5
F.	Annex 1: Warsaw International Mechanism Functions and Activities	6
G.	Annex 2: Summary of Views Captured by the UNFCCC Secretariat Background Paper	6
H.	Annex 3: Key Elements in the SB Co-Chair Informal Note on the 2024 Review of the WIM	8
I.	References	9

A. Summary

1. The review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts (**WIM**) occurs every five years and measures the activities and progress made by the WIM to avert, minimize and address loss and damage (**L&D**). Parties were unable to reach consensus on the 2024 review of the WIM at the UN Framework Convention on Climate Change (**UNFCCC**) 29th Conference of the Parties (**COP29**) in Baku, when it was expected to be finalized, and many Parties expressed disappointment with the WIM's overall performance.
2. Parties will continue consideration of the 2024 review of the WIM at the 62nd Subsidiary Bodies (**SB62**) in Bonn (June 2025) with a view to recommending a draft decision or decisions for consideration and adoption at COP30 (November 2025).
3. At SB62, Parties could consider the following areas of convergence, based on the SB Chair's informal note:
 - establishing L&D focal points in all countries by the next WIM review (five-year's time), who can enhance the WIM's engagement with local communities and national authorities
 - including milestones in the WIM's workplan that could assist Parties in understanding how the activities under the workplan are progressing
 - empowering the WIM Executive Committee's (**ExCom's**) Action and Support Expert Group to work in closer coordination with the Santiago Network, WIM, and Fund for Responding to Loss and Damage (**FRLD**) to produce knowledge products on innovative solutions to L&D
 - assessing the L&D institutional landscape and providing a picture of where action is being taken and what L&D efforts should be strengthened, which will be especially helpful to inform the FRLD's strategies for responding to L&D.¹

Questions for consideration

- What areas of general agreement could facilitate consensus on a draft decision or decisions on the 2024 review of the WIM for consideration and adoption at COP30?
- How can Parties ensure that the recommendations from the 2024 review of the WIM are useful for L&D practitioners at national and local levels?
- Should Parties establish milestones, goals, or targets in the WIM workplan with clear timelines to enhance action and simplify future reviews of the WIM?
- Now that the Santiago Network and FRLD are operational, what should Parties and the WIM focus on for future work on L&D?

B. Context

Background

4. The WIM was established in 2013 to catalyze action and support for L&D under the UNFCCC. The WIM is the main vehicle for developing countries that are particularly vulnerable to the adverse effects of climate change to address L&D. At COP21 and with the adoption of the Paris Agreement, Parties agreed that the WIM would be subject to the authority and guidance of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement (**CMA**).
5. The WIM ExCom oversees implementation of its functions and established platforms such as the Fiji Clearing House and the Task Force on Displacement to support risk management and address climate-related human mobility, respectively. The WIM ExCom has expert groups on key issues including: slow-onset events; non-economic losses; displacement, action, and support; and risk management to guide and support its work (for an overview of the functions of the WIM, please see Annex 1).
6. The Santiago Network catalyzes *technical assistance* to implement relevant approaches to avert, minimize, and address L&D for developing countries that are particularly vulnerable to climate change. At COP27/CMA4, Parties agreed to establish the FRLD, to provide *financing* to developing countries that are particularly vulnerable to the adverse effects of climate change. The WIM, Santiago Network and FRLD create the L&D architecture under the UNFCCC.

Reviewing the WIM

7. The first review of the WIM took place at COP22/CMA1 (2016) and the second in Madrid at COP25/CMA2 (2019).² At CMA2, Parties recommended that the third review of the WIM be held in 2024 and every five years thereafter.³
8. The third review of the WIM is meant to assess progress from the second review in 2019 up to 2024, covering activities under the second and third five-year rolling workplans of the WIM.⁴ In undertaking the review, the SBs were tasked with developing the terms of reference (**TORs**) for the reviews; undertaking the reviews of the WIM; and forwarding the outputs to the governing body or bodies.⁵

9. For the 2024 review of the WIM, Parties are expected to consider:
 - the performance of the WIM since the 2019 review
 - the structure of the WIM including the WIM ExCom and Santiago Network
 - the usefulness of the outputs of the WIM
 - coordination and coherence of the WIM with other bodies and nonparty stakeholders (**NPS**)
 - the progress of implementation of the workplan of the WIM ExCom
 - the response of the WIM to relevant decisions under the Paris Agreement
 - the effectiveness and efficiency of the work under the WIM
 - barriers, gaps, challenges, opportunities, good practice, and lessons learned in the context of the implementation of the WIM.⁶
10. At SB60 (June 2024), the TORs for the 2024 review of the WIM were finalized.⁷ Parties agreed to undertake the 2024 review of the WIM at COP29 (November 2024). The TORs further set out that recommendations based on the assessment of the WIM's progress will be captured in a draft decision for consideration and adoption at COP29.⁸
11. Parties and NPS submitted their views on the review.⁹ For COP29, the UNFCCC Secretariat was tasked with: (i) summarizing those submissions; (ii) drafting a background paper to inform the 2024 review of the WIM; and (iii) hosting a mandated event at SB61.¹⁰ Informed by these, Parties were expected to adopt recommendations based on the assessment of the WIM's at COP29.

C. COP29 Outcome

Background Paper

12. The background paper prepared by the UNFCCC Secretariat included views and information, including from Party and NPS submissions, on:
 - the status of work
 - activities and outputs under the WIM, including decisions, institutional arrangements, progress on implementing the workplans
 - the Santiago Network
 - the mandates and recommendations from the 2019 review of the WIM
 - the first global stocktake (**GST**).¹¹
13. For a summary of the background paper, including Party and NPS views, see Annex 2.

Mandated Event

14. Some Parties indicated disappointment with the WIM's performance at the mandated event on the 2024 review of the WIM.¹² During discussions, developing countries noted the need for increased finance to ensure the proper functioning of the WIM. Parties highlighted the need for:
 - greater involvement of local communities and Indigenous Peoples
 - greater engagement of those working on L&D on the ground
 - further development the five-year rolling workplans and the outcomes of the WIM

- increased coordination and coherence between the WIM ExCom, the Santiago Network and the FRLD.

15. Some Parties also noted that the outputs from the WIM were not as useful as intended because the academic jargon made it difficult apply the guidelines to support in-country implementation strategies. Developing country Parties suggested that they would find an annual report on financial gaps and needs for L&D in developing countries useful.

The 2024 Review of the WIM

16. At COP29, Parties were unable to reach an agreement on recommendations for a draft decision on the 2024 review of the WIM, including whether Parties should establish L&D contact points, the timeline for doing so, and whether a L&D gap report should be prepared. As a result, the SB co-chairs prepared an informal note capturing the elements Parties discussed.¹³ (For more detail, see Annex 3).

Other Related Outcomes

17. Separately, the COP29 Presidency stocktaking plenary was used to consult on the governance of the WIM, i.e., whether it should only be governed by the CMA, with no movement on longstanding positions held by the Parties.¹⁴ Discussion of governance of the WIM was pushed to COP30/CMA7.

18. Parties also discussed the joint annual report of the WIM ExCom and the Santiago Network but were not able to come to a conclusion at COP29 due to the related issues with the 2024 review of the WIM. They requested continuing consideration of both the joint annual report and the 2024 review of the WIM at SB62 (June 2025), with a view to recommending a draft decision for adoption by the SBs or the governing bodies at COP30 in Brazil in November 2025.¹⁵

D. Considerations Ahead of COP30

19. As Parties continue work on the 2024 review of the WIM at SB62 in Bonn, they could consider the following areas of convergence, based on the SB Chairs' informal note. The review is an opportunity to strengthen the functions of the WIM and ensure that there is sufficient support for effectively responding to L&D.

Enhancing Implementation

20. Many of the WIM's functions have only been operational for a short time. For example, many of the WIM ExCom's expert groups were established in late 2019, with their first meetings taking place in 2021. The Santiago Network had its first board meeting in 2024.

21. In terms of responding to the WIM ExCom Action and Support Expert Group's lack of progress on identifying the needs of developing countries and identifying innovative approaches to addressing L&D, it is not clear what this group should do that is complementary to the work of the Santiago Network and the FRLD. It might be helpful for Parties agree to review and make recommendations on the Action and Support Expert Group's work.

22. Given that the nature of the rolling workplan makes it difficult to track progress, Parties could discuss whether it would be beneficial to agree on other targets and milestones that could better assist Parties in tracking progress and undertaking future reviews. Since many of the items regarding L&D

have been fulfilled, what is the future of L&D under the UNFCCC? How can the workplan drive momentum on L&D action and support?

Enhancing Coordination and Complementarity

23. To enhance coordination and complementarity, Parties could mandate the co-chairs of the respective bodies to have regular meetings in which they agree on joint activities and reporting.
24. Parties could benefit from discussing how to respond to the call from local communities and Indigenous Peoples for real and meaningful engagement and involvement. Ensuring that these groups receive technical assistance and finance for responding to L&D in ways that meets their needs and strengthens their engagement with the WIM ExCom makes participation and the WIM ExCom's work equitable and fair. The views and knowledge from these groups is important to the development of technical outcomes by the WIM ExCom expert groups.
25. Parties could also discuss how to ensure all developing country Parties have established national L&D focal points. Parties could set a goal for all Parties to appoint L&D focal points within a certain time frame. For example, the goal could be for all Parties to have established focal points by the next WIM review in five-year's time and for these contact points to have enhanced its engagement with local communities and national authorities.¹⁶

Enhancing Accessibility of Products and Outreach

26. Parties could mandate the WIM ExCom to facilitate more effective coordination with national organizations, local communities, and Indigenous Peoples. Greater national and local stakeholder involvement in the development of the L&D technical support materials will make them more user-friendly and accessible and increase their coherence.

Enhancing Financing and Other Support

27. Developed country Parties may hesitate to agree to the development of a L&D gap report, anticipating that they will be called upon to fill finance gaps revealed by the report. At this time, financing L&D comes from voluntary contributions. However, an assessment of the L&D institutional landscape that provides a picture of where action is being taken and what L&D efforts should be strengthened could be helpful, especially if it can inform the WIM and FRLD's strategies for responding to L&D.
28. The goal of the report should be to identify gaps in the L&D finance ecosystem that should be addressed and closed, as well as opportunities for national and local focal points to be more responsive to and work more effectively with the WIM, Santiago Network, and FRLD. A clear mandate from Parties should set out the content and structure of the report and task the WIM ExCom and the FRLD with drafting it. The report could also explore innovative solutions for L&D.

E. C2ES Resources

- [Issues and Options for Equity Considerations for Loss and Damage Finance](#) (June 2025)
- [Loss and Damage Finance: A Framework for Complementarity and Coherence](#) (April 2025)
- [Engaging The Private Sector In The Loss And Damage Fund: Issues And Options](#) (September 2024)
- [Public Sector Finance For Loss And Damage: Issues And Options](#) (September 2024)
- [A Gap Analysis of Finance Flows for Addressing Loss and Damage](#) (November 2023)

F. Annex 1: Warsaw International Mechanism Functions and Activities

1. The WIM has three functions:¹⁷
 - enhancing knowledge and understanding of comprehensive risk management approaches to address L&D associated with the adverse effects of climate change
 - strengthening dialogue, coordination, coherence, and synergies among relevant stakeholders
 - enhancing action and support, including finance, technology, and capacity building, for countries to address L&D associated with the adverse effects of climate change.
2. To that end, the WIM engages in the following activities:¹⁸
 - facilitating support of action to address L&D
 - improving coordination
 - convening meetings
 - promoting the development of, as well as compiling, analyzing, synthesizing, and reviewing information
 - providing technical guidance and support
 - making recommendations.

G. Annex 2: Summary of Views Captured by the UNFCCC Secretariat Background Paper

1. The background paper prepared for COP29 by the UNFCCC Secretariat included information on:
 - the status of work
 - activities and outputs under the WIM, including decisions, institutional arrangements, progress on implementing the workplans
 - the Santiago Network
 - the mandates and recommendations from the 2019 review of the WIM
 - the first GST.¹⁹
2. The paper notes that the Santiago Network and its thematic expert groups on non-economic losses, slow onset events and action and support were established in 2019. Its functions, structure and host memorandum of understanding (**MOU**) were decided in subsequent years, with the first meeting of the Santiago Advisory Board taking place in 2024.²⁰ When the COVID-19 pandemic hit in 2020, it “posed a significant challenge to the efficiency and progress of work under the WIM,” and affected the work of the expert groups.²¹
3. The background paper provides a comprehensive overview of the activities under the WIM ExCom’s workplan. It notes that of 36 current activities, three are complete. This could be a concern if it was not for the “rolling” nature of the workplan, in which most activities repeatedly or incrementally take place over a period, rather than as a one-off action or task. As such, it was difficult to measure the progress of the WIM ExCom based on “completed activities.”
4. The background paper also notes that progress in establishing L&D contact points is slow—an average of 28 percent of regions have nominated L&D contact points.²² Only 18 percent of Small Island Developing States (**SIDS**) have established a L&D contact point.

5. The UNFCCC Secretariat summary of views from Party and NPS on the 2024 review of the WIM review illustrate the aspirations, strengths, weaknesses, and gaps in the functioning of the WIM. It highlights, for example, the usefulness of its outputs, areas of improvement, and possible future themes and topics.²³ This annex summarizes key takeaways from submissions.²⁴
6. There was strong convergence that the institutional arrangements for L&D under the UNFCCC and the Paris Agreement (the work of the ExCom as the policy mechanism), the Santiago Network (the technical mechanism), and the funding arrangements for responding to L&D including the FRLD (the finance mechanism) are better coordinated as compared to the last review. However, the coherence, complementarity and coordination of their work addressing L&D could be enhanced.²⁵ Developing countries proposed that the co-chairs of the respective bodies have regular meetings in which they agree on joint activities and reporting. Parties also proposed establishing clearer mandates on increasing coherence and coordination for the various institutions and committees working on L&D.²⁶
7. Many developing country Parties highlighted the potential of the WIM ExCom to coordinate the development of an annual status report on L&D (i.e., a L&D gap report). The annual report could provide a comprehensive review of global scientific, policy and technical information on L&D.²⁷
8. Many developing country Parties also indicated resource constraints and highlighted the need for increased financial resources for the WIM to more effectively carry out its functions.²⁸ By contrast, some developed country Parties have highlighted that the WIM has already demonstrated its ability to enhance action and support and are silent on possible financial enhancements.²⁹
9. Many Party submissions acknowledged the challenges that the WIM has faced in translating its objectives into tangible actions on the ground. Parties suggested that less academic and more accessible knowledge products would help. Accessibility could be improved by, for example, identifying the knowledge products' target audience – an action listed in the WIM ExCom's workplan.³⁰ Translating the knowledge products into appropriate languages could also improve accessibility.³¹ The SIDS suggested enhanced, practical, and effective communication and dissemination of the WIM ExCom's work to actors on the ground.³²
10. Party submissions for the 2024 review of the WIM noted the lack of progress in identifying the needs of developing countries and identifying innovative approaches to addressing L&D through the WIM ExCom's Action and Support Expert Group. However, Parties differed in how to address this issue, with some Parties highlighting the need to double up on the work to deliver action and support to address L&D.^{33,34}
11. The summary identified the lack of meaningful participation of local, Indigenous communities, and civil society in the WIM's decision-making process as a key weakness.³⁵ It highlighted the need for more localized and context-specific outputs to address the unique challenges faced by different countries. It also noted challenges to the WIM's work due to its limited presence at the local and regional level.³⁶
12. The least developed countries (**LDCs**) emphasized the importance of a country-driven response to L&D. They noted that L&D contact points are crucial to coordinate and convey priorities and needs to the WIM. However, only a few countries have communicated or appointed their contact points.³⁷ They proposed a strategy to engage more countries and their national focal points in designating contact points.

Many Parties noted that the WIM could support the integration of L&D into national climate plans and priorities, including their nationally determined contributions (**NDCs**) and national adaptation plans (**NAPs**).³⁸ Others suggested that the WIM ExCom had the potential to prepare methodological frameworks and templates to assess and report on L&D.³⁹ For example, the COP28 GST outcome called on the WIM ExCom to prepare voluntary guidelines for enhancing information in Parties' biennial transparency reports.⁴⁰

H. Annex 3: Key Elements in the SB Co-Chair Informal Note on the 2024 Review of the WIM

1. Although no agreement was reached at the end of the first week of COP29 (during SB61), the Subsidiary Body co-chairs developed an informal note that identified elements discussed by the Parties. They are clustered in four key areas:⁴¹

- **Enhancing implementation:**
 - encouraging the establishment of L&D contact points and enhancing national level action
 - enhancing implementation of the work of the WIM ExCom and its thematic expert groups, including undertaking joint meetings of the thematic expert groups and the potential development of a “state of loss and damage report”
 - enhancing implementation of the Santiago Network, ensuring usefulness of the technical guidelines for seeking technical assistance.
- **Enhancing coordination and complementarity:**
 - between the ExCom, Santiago Network Advisory Board and the Board of the FRLD⁴²
 - of the work with other UNFCCC constituted bodies and external organizations and stakeholders.
- **Enhancing accessibility of products and outreach:**
 - the usability of products and possible translation of these products into all official languages of the UN
 - ensuring better dissemination of and access to information, including online tools; joint communication strategy under the WIM.
- **Enhancing financing and other support:**
 - resource mobilization and pledges, and resources for WIM institutions
 - simplifying and streamlining access to support
 - ensuring that the Santiago network links to the FRLD/funding arrangements.

I. References

¹ This could be helpful for the Warsaw International Mechanism [hereinafter WIM] as well as the Santiago Network and Fund for Responding to L&D [hereinafter FRLD] in developing strategies for responding to L&D.

² UN Framework Convention on Climate Change [hereinafter UNFCCC], *Review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, Decision 4/CP.22 (January 31, 2017), <https://unfccc.int/documents/9673#beg>; UNFCCC, *Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and its 2019 review*, Decision 2/CMA.2/CP.25 (March 16, 2020), https://unfccc.int/sites/default/files/resource/cma2019_06a01E.pdf.

³ UNFCCC, *Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and its 2019 review*, Decision 2/CMA.2/CP.25, ¶ 46.

⁴ UNFCCC Secretariat, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, ¶ 15 (Bonn, Germany: November 10, 2024), https://unfccc.int/sites/default/files/resource/sb2024_inf02_adv.pdf.

⁵ UNFCCC Secretariat, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, ¶ 15.

⁶ UNFCCC, *Terms of Reference for the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, *Draft conclusions proposed by the Chairs* (June 12, 2024), https://unfccc.int/sites/default/files/resource/sb2024_L04E.pdf, Advance unedited version.

UNFCCC, *Terms of Reference for the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, *Draft conclusions proposed by the Chairs*.

⁷ UNFCCC, *Terms of Reference for the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, *Draft conclusions proposed by the Chairs*.

⁸ UNFCCC, *Terms of Reference for the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, *Draft conclusions proposed by the Chairs*, ¶ 10.

⁹ UNFCCC, *Terms of Reference for the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, *Draft conclusions proposed by the Chairs*, ¶ 3(a)-(d). Input/submissions addressed the following topics: (a) views on strengths, weaknesses, gaps, challenges and opportunities related to enhancing the effectiveness and efficiency of the WIM; (b) views on the use and usefulness of the outputs of the WIM and the usefulness of activities under the WIM; (c) views on improvements of the WIM and the implementation of its functions; and (d) other inputs on how the WIM can promote the implementation of approaches to averting, minimizing and addressing loss and damage associated with climate change impacts.

¹⁰ UNFCCC, *Terms of Reference for the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, *Draft conclusions proposed by the Chairs*, ¶¶ 5-7.

¹¹ UNFCCC, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts Background paper by the secretariat*, ¶ 6(a)-(e) (Bonn, Germany: November 10, 2024), https://unfccc.int/sites/default/files/resource/sb2024_inf02_adv.pdf.

¹² “2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts – Mandated event,” UNFCCC, accessed June 4, 2025, <https://unfccc.int/event/2024-review-of-the-warsaw-international-mechanism-for-loss-and-damage-associated-with-climate-change>.

¹³ UNFCCC, *2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts - Co-chairs’ informal note* (November 14, 2024), https://unfccc.int/sites/default/files/resource/WIM_Review_text.pdf.

¹⁴ In short, developing countries are of the view that the WIM is under the joint governance of the Conference of the Parties [hereinafter COP] and Conference of the Parties serving as the meeting of the Parties to the Paris agreement [hereinafter CMA], whereas developed country Parties hold the view that the WIM was transferred to the CMA with the adoption of the Paris Agreement.

¹⁵ UNFCCC, *Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts and joint annual report of its Executive Committee and the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change*, Decision 8/CP.29, ¶ 4 (March 27, 2025), https://unfccc.int/sites/default/files/resource/cp2024_11a01_adv.pdf

¹⁶ The 4th Advisory Board meeting of the Santiago Network decided to establish regional presence for the Santiago Network that covers all regions while optimizing efficiency in light of the resource constraints and will take the form of a combination of Santiago network's Regional Coordinators, full-time consultants, and designated contact points. Santiago Network, *Fourth Meeting of the Advisory Board of the Santiago network 15 - 17 April 2025 Geneva, Switzerland SNAB/2025/04/16 Report of the Meeting* (Geneva: Switzerland, Santiago Network, April 2025), https://assets.santiago-network.org/Common/Documents/SNAB4/SNAB-4-Decision-Points_17-April-2025_AS-ADOPTED.docx.pdf.

¹⁷ UNFCCC, *Warsaw international mechanism for loss and damage associated with climate change impacts*, Decision 2/CP.19, ¶ 5 (January 31, 2014), <https://unfccc.int/documents/8106>.

¹⁸ UNFCCC, *Warsaw international mechanism for loss and damage associated with climate change impacts*, Decision 2/CP.19, ¶ 7.

¹⁹ UNFCCC, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts Background paper by the secretariat*, ¶ 6(a)-(e).

²⁰ UNFCCC, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts Background paper by the secretariat*.

²¹ UNFCCC, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts Background paper by the secretariat*, ¶ 16.

²² UNFCCC, *Status of work, activities and outputs under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts Background paper by the secretariat*, ¶ 18.

²³ UNFCCC, *Summary of views and inputs to the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts* (Bonn, Germany: November 1, 2024), https://unfccc.int/sites/default/files/resource/sb2024_09_adv.pdf.

²⁴ UNFCCC, *Summary of views and inputs to the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*.

²⁵ *Group of 77 and China Views on the Review of the Warsaw International Mechanism*, 5 (September 2024), <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202409251731---G77%20and%20China%20Submission%20on%20the%20Review%20of%20the%20WIM%20on%20Loss%20and%20Damage%20under%20the%20UNFCCC.pdf>. *Least Developed Countries Group Review of the Warsaw International Mechanism*, 2 (October 2024), <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202410151359---LDC%20WIM%20Review%20Submission.pdf>.

²⁶ *G77 and China Views on the Review of the Warsaw International Mechanism*, 7.

²⁷ UNFCCC, *Summary of views and inputs to the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts*, 11.

²⁸ *Alliance of Small Island States [hereinafter AOSIS] Submission on the Review of the Warsaw International Mechanism*, 1-2, 7 (November 2024), [https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202411081242---AOSIS%20submission%20on%20the%20WIM%20review_final.docx%20\(1\).pdf](https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202411081242---AOSIS%20submission%20on%20the%20WIM%20review_final.docx%20(1).pdf).

²⁹ *Submission by Hungary and the European Commission on behalf of the European Union and its Member States - Subject: Views and inputs to the 2024 review of the WIM Information from Parties and non-Party stakeholders*, 12 (September 2024), <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202409301457---HU-2024-09-30%20EU%20Submission%20on%20WIM%20review.pdf>.

³⁰ *Submission by Hungary and the European Commission on behalf of the*

EU and its Member States - Subject: Views and inputs to the 2024 review of the WIM Information from Parties and non-Party stakeholders.

³¹AOSIS Submission on the Review of the Warsaw International Mechanism, 2.

³²LDC Group Review of the Warsaw International Mechanism.

³³LDC Group Review of the Warsaw International Mechanism.

³⁴Submission by the United States of America [hereinafter USA] - Input to the 2024 Review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, 2 (September 30, 2024), <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202410012243---US%20WIM%20Review%20Submission%20Final.pdf>.

³⁵ UNFCCC, Summary of views and inputs to the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, 5.

³⁶ UNFCCC, Summary of views and inputs to the 2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts, 6.

³⁷LDC Group Review of the Warsaw International Mechanism, 3.

³⁸“Group of 77 and China Views on the Review of the Warsaw International Mechanism,” 3 (25 September 2024) <https://www4.unfccc.int/sites/SubmissionsStaging/Documents/202409251731---G77%20and%20China%20Submission%20on%20the%20Review%20of%20the%20WIM%20on%20Loss%20and%20Damage%20under%20the%20UNFCCC.pdf>.

³⁹ UNFCCC, LDC Group Review of the Warsaw International Mechanism, 2.

⁴⁰ UNFCCC, Outcomes from the first global stocktake, Decision 1/CMA.5, ¶ 133 (March 15, 2024), https://unfccc.int/sites/default/files/resource/cma2023_16a01E.pdf.

⁴¹ UNFCCC, “2024 review of the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts - Co-chairs’ informal note,” (November 14, 2024), https://unfccc.int/sites/default/files/resource/WIM_Review_text.pdf.

⁴² Enhancing coordination between the ExCom, Santiago Network Advisory Board and the Board of the FRLD can ensure regular meetings and alignment of activities, including on knowledge products and technical guides.