



Climate Action Network

Submission: Views on the Elements for the Consideration of Outputs Component of the First Global Stocktake

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Climate Action Network International (CAN) is the world's largest network of civil society organisations working together to promote government action to address the climate crisis, with more than 1800 members in over 130 countries.
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This submission outlines Climate Action Network International's (CAN-I) view on the elements for the consideration of outputs component of the first Global Stocktake, taking into account the indicative draft structure for the GST1 CMA5 decision contained in the informal [note](#) by the co-chairs produced at SB56 in Bonn in June 2023.

Some parts of this submission are more detailed than others. This is due to the fact that in the authorised time to write this submission, not all experts of the network were available to contribute to the draft. As a civil society network, CAN International calls Parties to fully address the GST decision text and answer with ambition and equity to all aspects of the Paris Agreement in order to improve their NDCs.

We recommend a structure for the GST1 CMA5 decision as outlined in the following contents table:

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Executive Summary

This is a summary of key recommendations proposed for the CMA5 decision text, *inter alia*:

- **Mitigation** - A commitment from all Parties to submit enhanced NDCs with ambitious 2030 and 2035 climate targets well ahead of COP30, to collectively reflect the ambition required to limit warming to 1.5C in line with *at least* 43% reduction in GHG emissions by 2030 and 60% by 2035, relative to 2019 levels, acknowledging that faster emission cuts would reduce dependence on carbon dioxide removal.
- **Ecosystems** - a decision to achieve synergistic climate and biodiversity outcomes by protecting and restoring carbon dense and species rich ecosystems, in an inclusive, equitable and human rights-compliant manner
- **Fossil fuel phase-out** - a decision to justly and equitably phase out, in full compliance with international human rights standards, all fossil fuels, coal, oil and gas before 2050, avoiding reliance on carbon capture and storage, carbon dioxide removal and related geoengineering options
- **Fossil fuel finance** - a decision to end all public finance for fossil fuels as well as to end private investments in fossil fuel expansion
- **Renewable energy and energy efficiency** - a decision to collectively reach yearly deployment of at least 1.5 Terawatts on average of renewable energy globally by 2030, produced in a just and equitable way and a decision on a global target for an annual average rate of energy efficiency improvement by 4%, a doubling compared to the baseline of 2% in 2022;
- **Demand-side Pathways and Targets, including sufficiency** - decisions to include sufficiency in climate plans in particular for high-emitting countries.
- **Clean energy finance** - decisions that accelerate the shift of global finance to support just transitions to clean energy, including a decision for the OECD, G7, and Russia to upscale clean energy financing and support to about USD 1 trillion on average per year for developing countries (not including China) between now and 2030 and beyond
- **Adaptation and adaptation finance** - decisions for countries to submit NAPs, to increase adaptation grant finance for developing countries, to provide a roadmap for doubling adaptation finance delivery by 2025, action to improve and simplify access and delivery of finance in non-debt creating form, and to strengthen implementation of the GGA, through a focus on locally-led adaptation, and integrated action on food, gender and ecosystems
- **Finance** - decisions strengthening action to provide new, additional, adequate and predictable climate finance on top of meeting 0.7% of GNI for ODA, to deliver and learn lessons from the inadequacy in process and scale of the \$100bn commitment, to agree on an NCQG on the basis of needs, best available science and the priorities of developing countries, to strengthen action aligning finance flows with the Paris Agreement, and to accelerate action on making the financial system fit for purpose to address the climate emergency and intersecting crises through transformative action including reform of the MDBs and financial institutions, and actions on debt relief and cancellation, creating and expanding fiscal space, applying progressive tax regimes and tapping innovative finance sources
- **Loss and damage** - decisions to operationalise a new adequately/well sourced loss and damage fund guided by and accountable to the COP/CMA and strengthen implementation of new funding arrangements and action on loss and damage, including by prioritising delivery of new, innovative and additional grant-based finance to address loss and damage

- **International cooperation** - decisions to strengthen action across the international system, including on finance system reform, on shipping at the IMO, and with UN human rights bodies and mechanisms
- **NDCs** - decisions to require Parties to submit enhanced 2030 NDCs as soon as possible and new 2035 NDCs before 2025 that are more ambitious, that align with a 1.5°C trajectory, cover all gases and sectors, that are designed and implemented through a comprehensive human rights, gender equality and intersectional approach, and are economy-wide from absolute baselines, in accordance with Article 4.4 of the Paris Agreement, in order to close the 1.5°C ambition gap, and initiate work to strengthen guidance on NDCs and LT-LEDs
- **Guidance** - decisions informing action by other UNFCCC negotiation streams, the Secretariat, the COP Presidencies, non-state actors, the IPCC and other actors, including strengthened transparency and accountability for Parties and non-Parties
- Cross-cutting decisions that strengthen the implementation of action and integration of considerations of intra- and intergenerational **human and Indigenous peoples' rights, gender equality, food systems transformation, just rural transition, health, ecosystems and biodiversity, just transition, and avoiding unproven, risky distractions.**

A. Preamble

This section is an opportunity to set the context of the Global Stocktake and to recall key principles and preambular language of the Paris Agreement.

The Conference of the Parties serving as the meeting of the Parties to the Paris Agreement,

- *Acknowledging* that climate change is a common concern of humankind and that Parties should, when taking action to address climate change, respect, promote and fulfil their respective obligations on human rights, including the right to a clean, healthy and sustainable environment, the right to health, the rights of Indigenous peoples, local communities, women and diverse gender groups, refugees and migrants, children, youth and future generations, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity
- *Recognising* the devastation of escalating impacts of climate change across the globe in all regions and countries and particularly on the most vulnerable and most marginalised
- *Recognising* that avoiding ecosystem tipping points and retaining ecosystem carbon reservoirs is related to retaining and restoring ecosystem integrity as well as limiting warming to 1.5 degrees
- *Recognising* the urgent/accelerating need to reduce global greenhouse gas emissions and the shrinking window for limiting global warming to 1.5C, and noting with significant concern the rising likelihood of temporarily overshooting the 1.5C threshold
- *Acknowledging* that current global efforts to meet the goals of the Paris Agreement are inadequate and significantly off track

B. Context and Cross-cutting Considerations

This section provides an overview of gaps in important cross-cutting issues, including but not limited to Human Rights, Gender Equality, Health and Ecosystems. It outlines key recommendations to better integrate these cross-cutting issues into global and national climate action.

Recognising that adaptation and mitigation actions that prioritise equity, social justice, climate justice, the realisation of human rights, meaningful participation and inclusivity, lead to more sustainable outcomes, reduce trade-offs, support transformative change, and advance climate-resilient development, and mindful of the existing persistent gaps in integrating human rights in all their intersectionality in current climate actions.

- **Human Rights**

The GST decision should:

- *Urge* Parties to respect, protect and fulfil their respective human rights obligations and adopt intersectional approaches in the planning, design, implementation and monitoring and evaluation of all relevant planning documents and processes related to the implementation of the Paris Agreement, including NDCs and NAPs.
- *Urge* Parties to ensure meaningful and effective public participation in the planning, design and implementation of all relevant planning documents and processes related to the implementation of the Paris Agreement, including NDCs and NAPs.
- *Urge* Parties to enhance the protection of environmental human rights defenders in the context of climate action.

- **Gender**

The GST decision should:

- *Urge* Parties to scale up the generation and use of gender-disaggregated data to adequately analyse and respond to the gender-differentiated impacts of climate change, and integrate gender disaggregated baselines, targets and approaches into countries' climate change planning, reporting and accountability frameworks. *Urge* Parties to recognize and protect (the role of) women and girls as agents of change in climate action by promoting their leadership and expertise, supporting their full, equal, and meaningful participation in decision-making processes, and addressing intersectional gender-based barriers that limit their contribution to climate policy and action.
- *Urge* Parties to identify gaps in gender mainstreaming in climate policies and programs, and provide recommendations for integrating gender considerations and gender indicators into all topics, including mitigation, adaptation and loss and damage, at all stages of the policy and program cycle.
- *Ensure* that the means of implementation, such as finance, technology transfer, and capacity-building, are gender-responsive (transformative?), and support the needs and priorities of women and other marginalised groups
- *Ensure* monitoring and reporting encompasses the engagement of women and girls in the national and global GST processes, including identifying gaps and challenges, to inform the next round of the global stocktake.

- **Food Systems Transformation and Just Rural Transition**

The GST decision should:

- *Urge Parties to commit* collectively to take action, consistent with principles of equity and common but differentiated responsibilities and respective capabilities to address all stages of the food system to improve food security and nutrition, reduce GHG emissions, and further climate change adaptation.
- *Reflect* the need to transform food systems for climate change adaptation and mitigation and the critical need for this transformation to address all aspects of the food system, from inputs and land use through consumption patterns.
- *Ensure* transformations are fully consistent with human rights, gender equality, intergenerational equity, human health, livelihoods, food and nutrition security, ecosystems and biodiversity considerations, and nature.
- *Recognise* that the types of transformation required will vary according to national contexts as well as the need to address unsustainable production practices and consumption patterns at a global level.
- *Ensure* food systems transformation is supported with just transitions for those working in food systems and who are most vulnerable to climate impacts so as to ensure livelihoods and nutrition, as well as to further climate mitigation and adaptation.
- *Urge Parties to commit* to take action to address all stages (including both production and consumption) of the food system to improve food security and nutrition, reduce GHG emissions, and to further climate change mitigation and adaptation.

- **Health**

The GST decision should:

- *Encourage* Parties to consider the health impacts of climate change, and the health opportunities of climate action, in their NDCs.
- *Consider* health implications, including gender-differentiated health implications, when prioritising mitigation and adaptation actions across sectors to be included in NDCs. Maximising health gains of climate action also offers associated economic gains.
- *Encourage* Parties to consider rising healthcare costs as part of adaptation planning and to include gender-responsive actions in the health sector consistent with resilient and low-carbon healthcare service provision in NDCs.
- *Encourage* monitoring of air short lived climate pollutants (SLCPs) at national level, as a key indicator of synergistic progress on mitigation and health.
- *Reflect* the need to take action to further strengthen gender-responsive access to adequate nutrition and healthy and sustainable diets.
- *Recognise* the value of a One Health approach, rooted in wider planetary health principles, taking consideration of OHHLEP's definitions and guidance.

- **Ecosystems and Biodiversity**

The GST decision should:

- *Reflect* the urgent need to increase synergistic climate and biodiversity responses, and to ensure ecosystem integrity to be able to reach the Paris Agreement goals.
- *Address* the social and environmental constraints around, and feasibility of, land-based carbon dioxide removal (CDR) levels found in current NDCs and LT-LEDs. It should encourage countries to reduce their reliance on land-based CDR in favour of stepping up human rights-compliant action to ensure emissions

reductions from all sectors and prioritising ecosystem-based approaches to protect and restore carbon-rich ecosystems .

- *Provide* Parties with a robust framework, including clear standards for accurately and transparently reporting land-use impacts, to ensure that climate ambition in the next round of NDCs also aligns with the Kunming Montreal Global Biodiversity Framework.
- *Reflect* the importance of respecting, protecting and promoting Indigenous Peoples' rights and securing land rights to enhance the effective protection and safeguarding of ecosystems and biodiversity.

- **Just Transition**

The GST decision should:

- *Acknowledge* that current efforts on Just Transition are dispersed and could lead to the loss of the original intent of Just Transition (workers' rights and decent work, social justice for impacted communities and the need for strong participation and consultation in the design of Just Transition policies, and the transformative intent behind this concept) and this could heighten, instead of alleviate, existing concerns over the social impacts of climate action.
- *Capture* the need for cohesion and more policy alignment in the approach to Just Transition, notably the rights-based, justice aspects, as well as what international cooperation on this topic looks like.
 - Specifically for communities affected by energy and climate policies, recognise their rights to information, informed consent, adequate compensation for loss of livelihoods etc.
 - Specifically for access to energy, recognise the right for access to sustainable energy for all, in affordable ways, using local, renewable resources, where available.
- *Integrate* the principles of distributive, procedural, and restorative justice into approaches to the transition, acknowledging the importance of intergenerational rights and equity in the process.

Avoiding unproven and risky distractions

A number of solutions are proposed that will slow, endanger and compromise the climate actions needed. While all solutions need to be evaluated for the sustainability, environmental and human rights aspects, CAN will in particular propose to exclude the following from climate plans and climate financing:

- Nuclear power has sustainability problems including risks of accidents with large-scale consequences for the surrounding society and unsolved radioactive waste problems combined with a slow and costly implementation that reduces its possible impact in replacing fossil fuels. Because of the delays and cost overruns, climate plans with nuclear power have large risks of not delivering their reduction targets.
- Geoengineering technologies such as Carbon Dioxide Removal (CDR) and Solar Radiation Modification (SRM) pose major risks for ecosystems and human rights. These speculative and largely infeasible technologies proposed for oceans, land, and atmosphere, would not only introduce novel harms and risks at an unprecedented scale, but also undermine effective climate action in the near term through mitigation deterrence. Geoengineering is incompatible with human rights, at odds with international law and has no place in national climate plans. Risks and

uncertainties demonstrated in the IPCC AR6 mean that it is not suitable for consideration in the first GST .

- Biomass extraction from natural and primary forests and biomass use that causes deforestation or land degradation, directly or indirectly, are not sustainable solutions that give meaningful contributions to climate change mitigation. Large-scale bioenergy must not be expanded and is a risky solution compared to renewables like wind and solar. If biomass is used it is important to ensure that emissions are accounted for at the point of combustion. Use of bioenergy with carbon capture and storage, which currently does not exist at scale but poses the same risks described for bioenergy above, should be minimised by Parties as far as possible, be constrained by genuinely sustainable biomass supply and be contained within planetary boundaries.
- Carbon Capture and Storage is unproven at scale and extremely costly and comes with a track record of overpromising and underdelivering. Risks and harms associated with CCS also include chemical pollutants and exposure to hazardous substances and wastes., leakage, pipeline safety and environmental injustices, compromising climate plans that include CCS. It also risks delaying the needed decarbonization and locking in place reliance on fossil fuels, thus further exacerbating climate change and human rights impacts.
- Carbon offsets enable ongoing emissions rather than reducing them and primarily serve to greenwash and delay action. There are also numerous problems related to additionality, leakage, permanence of carbon storage, and serious violations of human rights and the rights of Indigenous Peoples, among others.

C. Collective Progress towards Achieving the Purpose and Long-term Goals of the Paris Agreement, including under Article 2, Paragraph 1 (a-c), in the light of Equity and the Best Available Science, and Informing Parties in Updating and Enhancing, in a Nationally Determined Manner, action, and support

C.1 Mitigation

C.1a Emissions Gap

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Stresses* that there is a significant gap in current emissions trajectories in terms of the level of ambition in 2030 targets in nationally determined contributions and progress collectively in implementing these targets, and the levels required for limiting warming to 1.5C, which would require GHG reductions of at least 43% by 2030 and 60% by 2035, acknowledging that faster emission cuts would reduce dependence on carbon dioxide removal.
 - *Stresses* that the IPCC confirms¹ the risks of overshooting 1.5°C, even temporarily, for natural and human systems. Overshooting 1.5°C will result in irreversible adverse impacts on ecosystems, such as polar, mountain, and coastal ecosystems, impacted by ice-sheet, glacier melt, or by accelerating and higher committed sea level rise, with devastating impacts on human rights.
 - *Stresses* that the IPCC warns² of the risks of poorly designed mitigation options, with adverse socio-economic and environmental impacts, including on biodiversity, food and water security, local livelihoods, and on human rights, gender equality and the rights of Indigenous Peoples
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Commits* all Parties to submit enhanced NDCs with ambitious 2030 and 2035 climate targets well ahead of COP30, to collectively reflect the ambition required to limit warming to 1.5C in line with at least 43% reduction in GHG emissions by 2030 and 60% by 2035, relative to 2019 levels.
 - *Commits* Parties, in accordance with Article 4.4 of the Paris Agreement, to set ambitious economy-wide and sectoral targets that cover all GHGs.
 - *Commits* all Parties to set new policies and investment plans to advance the implementation of these NDCs.
 - *Urges* all Parties to include social equity considerations and human rights-based approaches, including gender equality and respect for the rights of Indigenous Peoples, in the context of mitigation strategies.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*
 - *Encourages* national, regional, and thematic stocktakes to be held in 2024 to help translate COP28 outcomes from the global level and assist countries in developing their next NDCs.
 - *Calls* on all Parties to submit NDCs as soon as possible ahead of a UN Secretary

¹ IPCC AR6 SPM SYR B.7.2

General summit in early 2025 inviting all Parties to present new and enhanced 2030 and 2035 targets for NDCs.

C.1b Fossil Fuels

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Decides* to immediately cease all new oil, gas, and coal exploration and development, with wealthy industrialised countries moving first and fastest, and justly and equitably phase out all fossil fuel production before 2050, with significant reductions to be achieved in line with the need to reduce all GHG emissions by at least 43% by 2030 and 60% by 2035 compared to 2019 to reach the 1.5°C target (IPCC Synthesis Report, 2023).
 - *Commits* to end all public finance for fossil fuels, including all subsidies, while protecting the rights of those most affected, as well as to end private investments in fossil fuel expansion.
 - *Commits* Parties to avoid reliance on carbon capture storage, carbon dioxide removal and related geoengineering options, which fail to transform root causes driving climate change, risk undermining the enjoyment of human rights, and fail to meet the urgent action needs for a 1.5C temperature rise limit.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
 - As part of their historic responsibility and obligation to provide new and additional, predictable and adequate support to developing countries on mitigation, adaptation and for addressing loss and damage, OECD/G7/Russia countries *commit* to finance a major part of the clean energy decarbonisation in the Global South: An immediate start of fair, equitable and adequate support for poor countries' mitigation efforts in the energy sector, the single largest GHG/CO₂ emission source, OECD/G7/Russia countries need to upscale clean energy financing and support to about USD 1 trillion on average per year (not including China) between now and 2030 and beyond. And start to pay back their historic carbon debt. OECD/G7/Russia countries, on average, are the main historically and partly also presently responsible for both absolute and per-capita fossil fuel use and CO₂ emissions for the prevailing high atmospheric carbon legacy. That public support of about USD 1 trillion annually would be less than 2% of the entire OECD GDP but provide a significant share of more than half of what is needed in these countries for a deep, clean decarbonisation based on renewables for a 1.5 C pathway. At the same time, the remainder would be provided by private climate and clean energy investments.
 - *Decides* to establish an independent, authoritative body with the inclusion of civil society and scientific institutions that will every two years transparently and publicly disclose analyses and reports on international and national progress on these clean energy transformational goals and the state of phasing out fossil fuels and replacing them with clean energy. It would also monitor the progress nationally and internationally on enhanced climate funding of USD 1 trillion annually by /G7/Russia

² AR6 WGIII SPM C.11.2 and D.1.2

via grants-based support for meeting the decarbonisation targets with renewables/energy efficiency in developing/poorer countries (excluding China);

- *Capturing progress*

C.1c Renewable Energy and Energy Efficiency

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Decides* to collectively reach yearly deployment of 1.5 Terawatts on average of renewable energy globally by 2030, particularly wind and solar energy, in ways that avoid negative impacts on communities or ecosystems, and pursue efforts to implement and reach this target on the national level with secured support; while also promoting equity, social justice and climate justice through decentralised RE ownership that prioritise addressing energy poverty in a gender-responsive and human-rights-centred way.
 - *Decides* on a global target for an annual average rate of energy efficiency improvement by 4%, a doubling compared to the baseline of 2% in 2022.
 - *Commits* to break-down these clean energy objectives into national goals and policies. Countries will start immediately, with meaningful and inclusive participation of all relevant stakeholders in the society, to define what those global objectives would mean for them nationally in the energy sector in pursuing a human rights-compliant Just Transition, equity and a fair effort shared by all sectors in line with achieving the 1.5C trajectory.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.1d Other Greenhouse Gases including Methane, N₂O, Industrial Gases, Aviation Emissions

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Decides* on equitable and science-based global methane and N₂O reduction targets for the agriculture sector in line with the global goal of limiting temperature increase to 1.5°C
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.1e Demand-side Pathways and Targets, Including Sufficiency

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Recognises* the need to reduce unsustainable patterns of consumption and to promote more sustainable lifestyles, mindful of the need to achieve the Sustainable Development Goals and guarantee basic human rights, by incorporating sufficiency policy actions that address end-use sectors, such as buildings, land transport, and

- food, into NDCs.
 - *Commits* to integrating Avoid-Shift-Improve policies to mitigate emissions within NDCs.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
 - *Consider* the inclusion of 'sufficiency' as outlined in the AR6 Synthesis SPM and Longer Report (see in LR, p.68 footnote 98 - Sufficiency is a set of measures and daily practices that avoid increasing the demand for energy, materials, land, and water while delivering human well-being for all within planetary boundaries.
- *Capturing progress*

C.1f Ecosystems and Biodiversity

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Decides* to encourage synergistic climate and biodiversity action through protection and restoration of carbon dense and species rich ecosystems to help protect and restore 30-50% of Earth's land, freshwater and ocean ecosystems in this critical decade, through rights-based approaches and in an effective and equitable manner that deliver integrated climate mitigation and adaptation outcomes based on protecting and restoring ecosystem integrity and ecosystem carbon reservoirs. *Recognises* that the role of conservation and enhancement of sinks must foster protection and recovery of natural ecosystem reservoirs and be carefully assessed to ensure they are in addition to and not substitute for a rapid and equitable reduction of all anthropogenic GHG emissions by sources.
 - *Recognises*³ that inclusive decision-making, with Indigenous Peoples and local communities, as well as recognition of the inherent rights of Indigenous Peoples, including Free, Prior and Informed Consent, is integral to successful adaptation and mitigation across forests and other ecosystems.
 - *Recognises*⁴ the central role that Indigenous Peoples, women, private forest owners, local farmers and communities play in land-based mitigation, and *urges* all Parties to strengthen gender-responsive land tenure rights to further enhance this potential⁵.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
 - *Recognises* that current UNFCCC carbon accounting in the land sector is insufficient for prioritising and evaluating mitigation activities.
 - *Acknowledges* that comprehensive, transparent accounting of ecosystem conditions (integrity) is vital to reflect stability of and risks to, carbon stocks and, therefore, climate impacts.
 - *Encourages Parties to adopt* The UN 'System of Environmental Economic Accounting - Ecosystem Accounts' (UNSEEA-EA) as an improved information base for State

³ According to AR6 SYR SPM C.3.6

⁴ According to AR6 SPM C.9.5

⁵ According to the IPCC land report SPM C.1.2

Parties to guide ecosystem-based climate action that reflects changes in ecosystem condition and their carbon consequences.

- *Capturing progress*

C.2 Adaptation

Financial support for adaptation continues to fall far behind mitigation investments and remains disproportionate to increasing global needs for the enhancement of climate resilience globally, in particular that of disadvantaged and marginalised people and communities, including women and diverse gender groups, Indigenous Peoples, youth and people living with disability. Hence, the GST can outline how financial instruments can better meet the varied needs of developing countries, with an emphasis on the appropriate balance of adaptation and mitigation investments, and the role of public- and grant-based resources for adaptation.

C.2a Impact and Gap Assessment

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.2b Planning of Adaptation Pathways

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Urges all countries to prepare through meaningful and effective stakeholder engagement and, using a human rights and intersectional approach, their National Adaptation Plans (NAPs) and submit them ahead of the NAP review planned for 2024, and to submit more ambitious upgraded NAPs periodically (minimum every 5 years)*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.2c Implementation of Climate Adaptation Action

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Developed countries commit to providing a technically robust, credible, and transparent roadmap for full delivery of their US\$100bn climate finance commitments and at least doubling adaptation finance by 2025 as an effort a toward rectifying existing shortcomings and achieving more balance between support for mitigation and adaptation*

- *Commits* to redefining, restructuring and strengthening the consideration and the architecture of adaptation through a permanent agenda item on the Global Goal on Adaptation (GGA) under CMA and SBs.
- *Recognises* the importance and effectiveness of locally-led adaptation, while acknowledging that it remains significantly underfunded under current funding modalities and arrangements, and the need to ensure that adequate and predictable resources and capacity can be accessed and utilised by communities in following the adaptation cycle. Notes the relevance at all scales of the Global Commission on Adaptation's Principles for Locally Led Adaptation.
- *Urges* Parties to consider food production, distribution, and consumption practices within National Adaptation Plans to increase the resilience and adaptive capacity of food value chains while better supporting rural livelihoods and providing healthy and sustainable diets for all.
- *Urges* parties to retain and enhance the adaptive capacity of ecosystems by reversing and preventing further biodiversity loss and related loss of ecosystem integrity, stability and resilience.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.2d Gender and Human Rights-based Approach for Adaptation Policies

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Emphasises* that adaptation outcomes for the most vulnerable within and across countries and regions are enhanced through rights-based and gender-responsive approaches focusing on equity and inclusivity , and that vulnerability is exacerbated by inequity and marginalisation linked to e.g., gender, ethnicity, low incomes, informal settlements, disability, age, and historical and ongoing patterns of inequity such as colonialism, especially for many Indigenous Peoples and local communities.
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Urges* all countries to strengthen equity, inclusivity, and rights-based approaches in adaptation planning, including in the context of the NAP review planned for 2024, to enhance adaptation outcomes for the most vulnerable, in line with their needs and priorities and the best available science⁶.
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.2e Integration of Ecosystems Protection and Adaptation Climate Action

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Welcomes* the IPCC's WG II conclusion that a range of scientific evidence indicates that the capacity to provide these services relies upon 30 to 50% of Earth's surface (land, freshwater and ocean) to be effectively conserved and for natural resources to

⁶ According to IPCC AR6 SYR SPM C.5.3

be sustainably managed' for guiding collective ambition on adaptation and preventing loss and damage.

- *Urges Parties to consider the importance of protecting ecosystem integrity through a rights-based approach for enhancing ecosystem and community adaptation and resilience. A human rights-based approach will promote just and equitable climate responses that are less likely to exacerbate inequalities, perpetuate vulnerabilities, and lead to maladaptation.*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.3 Means of Implementation and Support, including Finance Flows

Current volumes of climate finance mobilised and provided are incommensurate with the needs of countries for a rapid and just 1.5°C transition, with financing needs and shortfalls particularly large in developing countries. The GST, in acknowledging existing shortcomings in the adequacy and predictability of volume, quality and delivery systems for climate finance in line with equity, CBDR and a human-rights based and gender-responsive approach, should lay the groundwork for a revised and revitalised climate finance architecture that fast-tracks the delivery of new and additional financial support to meet the urgent and growing needs of developing countries, with a deliberate focus on the adequacy of financial instruments and modalities.

In order to achieve global climate goals, the financial sector at large is required to shift towards financing climate action, most specifically in developing countries, given the large geographic discrepancies of market liquidity and financial needs. The GST can make recommendations on the respective role of the private and public sectors in financing comprehensive climate action to inform the vision for the wider reform of the financial system that enhances developing countries' equitable access to climate finance while accelerating the climate consistency of finance flows.

Developed countries, in line with their historic responsibility and the principles of equity and CBDR that underpin the climate regime, as a matter of climate justice must scale up public climate finance provision to developing countries by prioritising grant support supplemented by a full suite of instruments and various, including innovative sources for comprehensive funding for adaptation, mitigation and to address loss and damage commensurate with the diversity of investment needs and approaches. The majority of such scaled up public finance should be provided through dedicated multilateral climate funds and mechanisms given their broad eligibility and their accountability to the COP/CMA.

The absence of a global framework for assessing the consistency of finance flows with the Paris Agreement, as articulated in Article 2.1.c, could result in a proliferation of independent approaches and greenwashing, which risks undermining principles of transparency, accountability and global efforts towards a just transition. The GST can map out the landscape of current approaches in order to foster a better understanding of the "consistency" of finance flows, with a view to enabling an equitable and just transition. The international financial system, and international and multilateral financial institutions, regulators and supervisors need to change. The GST can emphasise the need for these actors to shift their mandate so that they support the rapid decarbonisation and the human-rights centred, gender-responsive low-carbon and climate-resilient development approaches that are necessary to align with a science-based pathway to net zero on or before 2050 and limit end-of-century temperature rise to 1.5°C.

In this context, Parties:

- *Note with great concern* that developed countries have not yet delivered on the collective commitment to provide US\$100 billion per year in support for adaptation and mitigation action in developing countries, and *request* developed countries to provide a comprehensive and transparent plan and full accountability for the rapid fulfilment of their commitment, including making up for the collective shortfall in delivery since 2020
- *Must strive to achieve convergence on key questions around design and quantum in 2023 on the New Collective Quantified Goal (NCQG)*, with a view to deliver an ambitious NCQG at the end of 2024 that is needs- and science-based and in compliance with equity and CBDR by establishing a % GNI metric in addition to the quantified goal in USD, confirming the centrality of public finance, its accounting in grant-equivalent terms, and its comprehensive thematic approach including through respective finance sub-goals with floors for mitigation, adaptation and for addressing loss and damage, as well as , 5-year ratchet-up cycles to progressively increase quantity and quality of the NCQG with the overall ambition of climate actions.
- *Must integrate* Just transition standards in all climate finance processes, including the NCQG.

C.3a Quality of Climate Finance

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Recognizes that the vast majority of current climate finance flows to developing countries are delivered in the form of loans, many of them non-concessional, instead of grants, which increases the debt burden of developing countries and reduces their fiscal space preventing them from appropriately acting against climate change and responding to climate shocks and undermining their right to sustainable development.*
 - *Notes with concern that eligibility to climate finance remains a challenge for many developing countries, depending on the channels through which climate finance is provided with for example limited eligibility for some developing countries under bilateral support prioritised according to geopolitical preferences or excluded from access to concessional climate finance via multilateral development banks due to eligibility criteria based on income classification, not climate change impacts or climate vulnerability.*
- *Key political messages including recommendations (19/CMA1 34 (b))*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*
 - *Recognise that the debt burdens of developing countries are hindering climate action in the context of sustainable development. While financial instruments and tools such as debt cancellation, debt restructuring, debt swaps, debt-sustainability linked bonds, and other instruments should be considered, the better approach is to*

increase the concessionality of climate finance provided to developing countries by substantially scaling up the delivery of climate finance as grants, especially for adaptation and to address loss and damage, and in form of highly concessional loans with long maturities and low interest rates, the latter with debt-payment deferment clauses in the event of climate shocks..

- *Calls* for financial regulators and investors to demand that public and private financial institutions and corporations set credible and verifiable climate targets, meet accelerated transition plans and are publicly and transparently held accountable for their progress and (lack of) ambition.
- *Urges* to use concessional and risk capital to fill market gaps through catalytic finance, public or private, to reduce the costs of capital to attract commercial investment at scale, for emerging economies and the most vulnerable, sharing risk.
- *Calls* for Multilateral Development Bank reforms in both eligibility and quality of climate finance provision as it is urgent to increase the grant finance provision, change the requirements for highly concessional borrowing and not apply policy loan conditionalities to climate finance.

C.3b Access to Climate Finance

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Recognises* that the current climate finance architecture is highly complex and cumbersome due to overly burdensome funding application and accreditation requirements that are biased in favour of large multilateral implementers and against direct access by developing countries' own regional, national and subnational entities, thereby weakening country ownership.
 - Acknowledges that climate finance remains largely inaccessible to directly affected communities and people at the forefront of climate change, with very little being provided directly in the form of small-grants approaches to address their needs and priorities, and that current climate finance mechanisms and channels in the majority fail to empower particularly affected population groups including women, Indigenous Peoples, youth and people living with disability, to meaningfully engage in climate finance decision making for localised finance implementation
 - *Urges* to ensure simplified access to climate finance that seeks to serve local needs by carefully considering, revising and improving the modalities, channels, speed and inclusion of current climate finance provision with a view to enable developing countries with low capacity and high vulnerability, in particular LDCs and SIDS, to improve, to more equitably benefit from available funding. Capacity building and readiness support, as well as targeted allocation approaches needs to be considered to prevent a first-come-first serve approach.
 - *Stresses* the need for equity and inclusion in accessing and delivering climate finance considering gender, human rights, Indigenous Peoples rights, intergenerational equity, particularly in relation to vulnerable, and marginalised communities.
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Stresses* that climate action in developing countries is undermined by the flow of wealth out of these countries into higher-income countries, which is estimated in the

trillions per year and thus many times greater than what is provided through ODA and climate finance,

- *Calls* for an international economic and financial system transformation to make finance more available and affordable for developing countries to undertake climate action, including on debt, tax, and technology transfer.
- *Urges* countries contributing international public finance for climate action to introduce new equitably designed financial mechanisms to make high polluting sectors pay towards the cost adaptation, mitigation/just transition and for addressing loss and damage in developing countries – including the fossil fuel industry and the food and agriculture industry. New financial mechanisms should include taxes on windfall profits of the fossil fuel industry and a tax on fossil fuel extraction (also known as a Climate Damages Tax).
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*
 - Increasing allocation in the most vulnerable and the emitters of tomorrow, and reducing the costs of capital in the most vulnerable countries is needed.

C.3c Innovative/Alternative Sources of Finance

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
 - *Calls* on Parties to coordinate internationally on taxation of financial transactions and channelling the revenues raised towards meeting climate ambition goals.
 - *Calls* on Parties to coordinate internationally on wealth taxes as an equitable means to raise revenues to meet the financing needs of climate ambition goals.
 - *Urges* Parties to cooperate internationally on reducing tax evasion and channelling the revenues gained towards meeting climate ambition goals.
 - *Urges* Parties to accelerate the equitable global phase-out of fossil fuel subsidies and redirect finance towards the development and deployment of renewable energy globally, while simultaneously taking steps to relieve the financial burden of subsidy reduction on citizens through for example targeted support towards low-income communities.
- *Capturing progress*

C.3d Capacity Building and Support

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Acknowledges* the lack of capacity has hindered climate progress to date and *recognises* the differentiated needs to support capacity building for climate action at

the national level, across adaptation, mitigation, and cross-cutting areas such as transparency and accountability.

- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.3e Technology Transfer

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Recalling the establishment of the TEC and CTCN (Tech Mech?) is to support developing countries in identifying what technologies are best suited to implement the priorities defined in NDCs, (via TNAs, TARs TRMs and TAPs)*
 - *Recognize that the response to Technical Assistance Requests (TARs) is far from sufficient to cover needs (only 40% of the 360 TAR submitted to the CTCN had been implemented in Nov 2021)*
 - *Acknowledges the need to significantly increase resource allocation to technology transfer and development*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Recognize that Technology transfer and capacity-building efforts must be gender-responsive, taking into account the different technological needs, ancestral techniques and forms of knowledge, capacities of all groups, and addressing/cutting down the structural barriers that prevent women's access to and participation in technological innovation and knowledge-sharing*
 - *Urge parties to consider their obligations regarding technology development and transfer (recalling COP24 deci: 15/CMA1) to be designed and implemented in a manner that facilitates active participation of all relevant stakeholders and takes into account sustainable development, gender, the special circumstances of the least developed countries and small island developing States, and the the enhancement of indigenous capacities and endogenous technologies"*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.3f Gender-responsive and Human Rights-based Climate Finance

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Recognizes that most of the current climate finance provided is not based on comprehensive human-rights and gender assessments, or recognizing the intersectionality of multiple discriminations and exclusions, and thus fails to adequately take the needs and priorities of differentially affected and often marginalised communities and people, including women and diverse gender groups, Indigenous Peoples, youth and people living with disability into account in the design, implementation and monitoring and evaluation of funded climate actions.*
 - *Acknowledges that climate finance remains largely inaccessible to directly affected communities and people at the forefront of climate change, with very little being provided directly in the form of small-grants approaches to address their needs and*

priorities, and that current climate finance mechanisms and channels in the majority fail to empower particularly affected population groups including women, Indigenous Peoples, youth and people living with disability, to meaningfully engage in climate finance decision making for localised finance implementation

- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Recognising the importance of respecting, protecting and promoting human rights in project planning, implementation, and evaluation of climate finance, including by prioritising transparency, meaningful participation, and accountability.*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
 - *Urges Parties to accelerate international efforts for a comprehensive sovereign debt restructuring mechanism with debt cancellation as a primary goal in order to increase the fiscal space of developing countries to accelerate climate action, including in building resilience of their societies and social support systems in response to climate change impacts and for addressing loss and damage in a way that is human-rights centred and gender-responsive.*
 - *Urges Parties to increase the scale of climate finance provided through simplified and enhanced direct access modalities to directly affected communities and people at the forefront of climate change, by multiplying and expanding financial mechanisms prioritising localised small-grants approaches to address their needs and priorities and empower particularly affected population groups including women, Indigenous Peoples, youth and people living with disability, to meaningfully engage in local climate finance decision-making. Parties should progressively increase over time the percentage of climate finance provided this way with accountability by individual funding mechanisms and for aggregate climate finance flows to developing countries through relevant reporting and verification under the Enhanced Transparency Framework.*
- *Capturing progress*

C.3g Alignment of Finance for both Climate and Ecosystems Protection

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Urges Parties to establish effective incentive financing frameworks that foster adaptation, promote resilience, and protect ecosystems by means of sustainable food systems transformation and to reorient financial flows away from unhealthy foods and industrial farming systems and toward health- and climate-positive systems of food production.*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.4 Efforts Related to Loss and Damage

With current levels of global warming, climate-related loss and damage are already catastrophic for many of the most vulnerable countries, communities and people and harming ecosystems and

human rights across the globe. In the emerging landscape of finance for addressing loss and damage, a lack of a clear definition, a lack of clarity with regard to attribution and the ability to systematically collect information on incurred loss and damage, associated financial and other needs, and the availability of funds, cannot be allowed to create a situation that risks penalising the most vulnerable countries and communities, highlighting the need for a flexible framework for tracking and reporting on finance related to addressing loss and damage. Precaution and the urgency of extreme weather events increasing with frequency and ferocity compounded by already unavoidable slow-onset loss and damage demand immediate action. The GST can meaningfully contribute to fully operationalising and adequate and predictably resourcing the newly established loss and damage fund, and building convergence around the respect roles and responsibilities of a wide set of actors inside and outside the UNFCCC in an impactful mosaic of funding arrangements with the new fund at its core.

C.4a Implementation of the Loss and Damage Fund

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Calls for all mechanisms and policies to address loss and damage under the UNFCCC and at the national level to contribute to bringing remedy to affected communities, particularly marginalised groups and Indigenous Peoples; be subject to the UNFCCC and Paris Agreement and their principles of equity, CBDR-RC and polluter pays; reflect the highest level of accountability and compliance with these core principles; ensure meaningful and effective participation of affected communities and civil society; implement inclusive and needs-based activities; reach those in the most vulnerable situations; and not contribute to debt.*
 - *Urges Parties to ensure that the Loss and Damage Fund as established at COP28 will be the principal multilateral structure to catalyse and channel funds to address loss and damage, being responsible for providing the majority of finance that meets the principles outlined in the previous point.*
 - *Stresses that the LDF should adhere to the following principles: Based on the principles of CBDR-RC and equity; New and additional to ODA and to other climate finance; Grant-based and public; Human rights-based and people-centred; Grounded in a polluter pays approach; Accessible; Predictable; Adequate/precautionary*
 - *Stresses that affected communities, particularly marginalised groups and Indigenous Peoples, should have meaningful and effective participation in the design and implementation of the Fund. Affected communities and most impacted people should have a seat and voting power within the LDF governance structure.*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.4b Operationalisation of the Santiago Network

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
- *Key political messages including recommendations (19/CMA1 34 (b))*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.4c Gender-responsive and Human Rights-based Responses to Loss and Damage

- *Stocktake of current status, opportunities for and challenges in enhancing action (19/CMA1 34. (a))*
 - *Recalls the Human Rights Council resolution confirming that the adverse effects of climate change have a range of implications, both direct and indirect, that increase with greater global warming, for the effective enjoyment of human rights, including, inter alia, the right to life, the right to adequate food, the right to the enjoyment of the highest attainable standard of physical and mental health, the right to adequate housing, the right to self-determination, the rights to safe drinking water and sanitation, the right to work and the right to development, and recalling that in no case may a people be deprived of its own means of subsistence (A/HRC/53/6).*
- *Key political messages including recommendations (19/CMA1 34 (b))*
 - *Urges Parties to ensure that all responses to loss and damage, including but not limited to the operationalisation of the loss and damage funding arrangements and the Fund, are in line with the purposes and principles of the United Nations Charter and international human rights law.*
 - *Urges Parties developing national processes and funding mechanisms to receive finance to address loss and damage through the new loss and damage fund and other funding arrangements, including as potential budget support, to commit to providing a substantial share of support received in the form of direct small grant support to locally affected communities and people in response to their needs and priorities, including as established to comprehensive human-rights-centred and gender-response loss and damage needs assessments and response plans.*
- *Support for collective progress (19/CMA1 34. (a)), good practices, experience and potential opportunities to enhance international cooperation 19(CMA1 36 (g))*
- *Capturing progress*

C.5 Efforts Related to Response Measures

D. Enhancing International Cooperation for Climate Action

- *Recognises* the historical responsibility of developed countries for carbon emissions in the pre-2020 period
- *Acknowledges* the right to development of developing countries aligned with the 1.5 target with a human-rights based approach
- *Developed countries commit* to accelerate emissions reductions before 2050 and provide adequate finance and other means of implementation to enable developing countries to pursue sustainable development while reducing emissions, in accordance with the principle of Common But Differentiated Responsibility and respective capabilities.
- *Commit* to enhancing synergies with UN human rights mechanisms and bodies in the light of more ambitious, effective, rights-based and equitable international, regional, and national climate action.
- *Calls* on the UNSG-led Our Common Agenda process for the renewal of multilateralism and the upcoming September 2024 Summit for the Future to result in a Pact For The Future that contributes to the enhancement of international cooperation to limit global temperature rise to 1.5 degrees. Urges the Pact For The Future to accelerate the equitable global phase-out of fossil fuels and increase support for developing countries to adapt to and build resilience against intense climate impacts that are already occurring in the present.
- *Supports* the implementation of the roadmap on reform of the International Financial Architecture as outlined in the Our Common Agenda policy brief in order to relieve the debt burden on developing countries, which, as highlighted by the UNCTAD A World of Debt Report, is hindering developing countries' ability to achieve sustainable development.
- *Invites* the IMO to develop a clear and specific roadmap to achieve the goal of net-zero emissions from ships "by or around, i.e. close to, 2050" that was set in its revised 2023 strategy on reducing greenhouse gas emissions from ships.

E. Guidance and Way Forward

E.1 Guidance and Way Forward for Parties

E.1a Ways Forward for Parties

- *Urges* all Parties to set, or update, economy-wide net zero targets in line with the Acceleration Agenda: developed countries to aim to meet net zero as close to 2040, developing countries to aim to meet net zero as close to 2050.
- *Requests* Parties who have not yet done so to submit an updated LT-LED by the end of 2024.
- *Requests* Parties with a LT-LED to update LT-LEDs and, where applicable net zero targets, to demonstrate alignment with the Paris Agreement, and NDCs.

E.1b Guidance for NDC/NAPs Communications

- *Decides* on common timeframes -next NDCs shall include targets to 2035, in line with common timeframes.
- *Recalling* Article 4 Paragraph 9 of the Paris Agreement, by which each Party shall communicate a nationally determined contribution every five years in accordance with decision 1/CP.21. The following elements are the priorities to be considered and integrated in 2030 and 2035 NDCs:
 - *Requests* Parties to provide in their enhanced NDCs clear sectoral **targets** for the phase-out of fossil fuels, and the scale of renewable energy and energy efficiency, agriculture and food systems, transport, buildings (non-exhaustive list) aligned with the global targets that lead to an emissions reduction trajectory consistent with the Paris Agreement;
 - *Requests* Parties to increase transparency on how climate finance will be increased in all pillars of the Paris Agreement (Mitigation, Adaptation and Loss and Damages)
 - *Requests* Parties to respect, promote, and fulfill their respective human rights obligations in the planning, design, implementation, and monitoring and evaluation of their NDCs, and to provide information about the actions taken to do so.
 - *Urges* Parties to ensure meaningful and effective public participation in the planning, design and implementation of all relevant planning documents and processes related to the implementation of the Paris Agreement, including NDCs, and to provide information about the actions taken to do so.
 - *Requests* Parties to provide in their NDCs a clear description of the legal framework in place, as well as monitoring & verification mechanisms in order to increase clarity, transparency and understanding of NDCs, in terms of the requirements set out in the Paris Agreement, its accompanying decision (1/CP.21) and Annex I to decision 4/CMA.1. Legally, the Annex is only binding from the second NDC onwards. However, Parties are “strongly encouraged” to apply the Annex to updated NDCs.
 - *Invites* Parties to demonstrate how the outputs of GST-1 informed their NDC update and updates to other national climate policy instruments
 - *Recalling* Decision 4/CMA.1[PLLB3], calling on Parties to communicate, as part of their NDC communication, how the Party considers that its nationally determined contribution is fair and ambitious in the light of its national circumstances
 - *Requires* increased transparency/reporting on land tenure/land rights when countries are committing to major land-based mitigation activities
 - *Urges* Parties to include provisions on the enhanced protection of environmental human rights defenders in their NDCs, and to provide information about the actions taken to do so

- *Urges* all countries to improve tracking and reporting of data on climate action from non-State actors, including the mandatory disclosure of Scope 1, 2 and 3 emissions
- *Invites* Annex I Parties to provide indications of consumption emissions

E.2 Guidance for Constituted Bodies

- *Invite* to specific constituted bodies (such as AC, LEG, WIM ExCom, LCIPP etc.) to prepare knowledge products to assist with Parties' follow-up to the GST process.

E.3 Guidance and Linkage to Other Negotiation Streams

- Linkages and implications for other negotiation streams such as the NCQG, Mitigation Work Program, GLASS, and the Just Transition Work Program
 - *Recalls* the mandate of the MWP to address pre-2030 ambition to secure a collective course correction of mitigation ambition, activities and support to a 1.5°C pathway/goals of the PA are met
 - *Tasks* the MWP to make the GST recommendations and guidance herein actionable for Parties
 - *Stresses* that the MWP should focus strongly on implementation and pave the way for stronger commitments for the next NDCs. International cooperation should be front and centre in the MWP.
 - *Recalls* that the Just Transition work program should guide national governments on how to design pathways and plans in a just, equitable and human rights compliant manner, with the meaningful and effective participation of stakeholders and enhanced international cooperation.
 - *Invites* Parties to establish a work programme on the global integrity of land, freshwater, and ocean sinks in an annual dialogue format on nature and climate.
 - *Commits* to agreeing on an NCQG on the basis of needs

E.4 Additional Guidance to the UNFCCC Secretariat

Make arrangements for parties to engage in a process to understand the relevance of GST findings in their specific contexts:

- *Requests* the Secretariat to prepare a report on lessons learned from the conduct and areas for further work to be taken into account for the second GST;
- *Provides* guidance to the UNSG, recalling the mandate to hold an event for the presentation of NDCs in 2024 or 2025;
- *Invites* the UNSG to highlight best practices in achieving an economy-wide low carbon transition, including those that demonstrate climate resilient development;
- *Mandates* the UNFCCC Secretariat to organise workshops in 2024 with a view to assisting countries in preparing their NDCs in line with the 1.5 temperature target, the principle of highest possible ambition, fairness, equity, human rights, and the best available science, conditionality related to MoI ahead of 2035 NDC submissions.
- *Invites* Parties and relevant organisations to submit to the Secretariat, by 1 July 2024, information on their experience, and lessons learned, through the conduct of the first GST.
- *Implements* with the highest ambition the UNFCCC accountability framework (considering and integrating the HLEG recommendations) to enhance transparency and credibility of non-state climate action and avoid greenwashing during COPs and other UNFCCC events
- *Invites* the Secretariat to present an annual synthesis of NDCs, NAPs and LT-LEDs ahead of respective sessions, to be considered as part of the formal agenda

- *Takes* proactive steps to protect the safety of all participants in UNFCCC processes and to systematically uphold human rights standards, including by developing clear human rights frameworks, based on international standards and principles, to be included in the host country agreements and making these agreements publicly available, establishing a focal point for reprisals, and cooperating with other UN Agencies to facilitate redress, carrying out thorough and comprehensive human rights risk assessments and putting in place adequate measures to minimise the risks of reprisals, acts of intimidation, and undue surveillance.
- *Invites* the Secretariat to consider strategies to ensure that all participants contribute in good faith, and steps to prevent the participation of non-party stakeholders whose concerns and/or aims are incompatible with those of the UNFCCC.

E.5 Transparency and Accountability

- *Recalls* Katowice, decides to continue consideration of further guidance on features of nationally determined contributions at its seventh session (2024), including to initiate a review of and update of information to facilitate clarity, transparency, and understanding in line with the outcomes of the first Global Stocktake at its seventh session (COP24) with a view to considering and adopting a decision on this matter in its eighth session (COP25)
- *Mandates* to develop guidance to Parties on the development of LT-LEDS at its seventh session (COP24) with a view to considering and adopting a decision on this matter in its eighth session (COP25)
- *Stresses* the need to establish national enhanced transparency and accountability mechanisms to guarantee implementation and follow-through on the GST outputs across adaptation, mitigation, and finance.
- *Encourages* Parties to engage in open, transparent, participatory, and inclusive planning and implementation processes that ensure compliance with long-term Paris Agreement objectives.
- *Recognises* the need for the GST to be based on the best available science, evidence, and high-quality data, while recognising the importance of traditional and Indigenous knowledge and other alternative sources.
- *Calls* on Parties to fully engage and support the implementation of the UNFCCC accountability framework and HLEG recommendations to enhance transparency and credibility of non-state climate action.
- *Recognises* that, as the Paris Climate Agreement does not comprehensively address GHG emissions from fossil fuel production, greater transparency and accountability is required of parties in their NDC submissions to the UNFCCC. Civil society initiatives such as the Global Registry of Fossil Fuels can support this enhanced transparency and accountability.
- *Urges* to ensure that the Expanded Transparency Framework improves data quality in the greenhouse gas inventories submitted by Parties. Annex 1 Parties should be required to measure most of their emissions rather than simply use projection methods for the first Biennial Transparency Reports (BTR) by the end of 2024, and other Parties as soon as is practicable. GHG inventories should respond to the increasing flows of open data on fossil fuel production, combustion, and emissions, through datasets released by satellite and publicly available curations such as the Global Registry of Fossil Fuels.
- *Calls* for all information shared between parties as part of Article 6 activities should be made available to the public, on the understanding that public oversight, participation, and support is an essential part of Article 6 trading, for which full public access is essential.
- *Encourages* adoption of the UNSEEA-EA to reveal the integrity of forest and other ecosystem carbon stocks, the relative stability and risks to those stocks and the economic value of retaining and recovering high integrity, high carbon ecosystems

E.6 Guidance to the Current and Incoming COP Presidency

- *Invites* the current and incoming Presidency to convene INCLUSIVE high-level meetings to accompany the preparation of NDCs
- *Reaffirms* their commitment to upholding the purposes and principles of the United Nations Charter and international human rights law before, during and after UNFCCC sessions and mandated events, and to ensure that participants can exercise those human rights without fear of intimidation and repercussions, and that UNFCCC sessions and mandated events are convened at a place where human rights and fundamental freedoms are promoted and protected, and where all participants are effectively protected against any violations or abuses including harassment and sexual harassment⁷.

E.7 Guidance to Non-State Actors

- *Encourages* non-state actors to update climate targets and transition plans based on the outcomes of GST1, taking into account the HLEG recommendations
- *Calls* for Non-State actors to fully engage and support the implementation of the UNFCCC accountability framework and HLEG recommendations to enhance transparency, comparability and credibility of non-state climate action

E.8 Guidance to the IPCC

- Invites the IPCC to continue to provide relevant information to Parties;
- Call for a Special Report on Tipping Points in Global Systems during the 7th Assessment Cycle. The Report should examine the intersections of the climate crisis with other planetary crises, including the functional role of biodiversity in retaining and recovering ecosystem integrity and stability and the impacts of biodiversity loss and damage to ecosystems on carbon storage and illuminate the risks of breaching tipping points of various natural systems. The Report should also examine the interconnections between planetary systems and socio-economic systems, and the risks of interlinked collapse of both natural and human systems and its effect on human rights. The Report should provide recommendations for mitigating the risks of systemic collapses, including around potential necessary socio-economic systemic transformations to prevent crossing tipping points of planetary systems.

⁷ According to AIM conclusions SB58, June 2023