

# Statement of the LDYC for the 24th Meeting of the Executive Committee of the Warsaw International Mechanism for Loss and Damage

April 27, 2026

Established after COP25, the Loss and Damage Youth Coalition is an international network of over 1,500 young activists, negotiators, and working professionals from more than 90 countries across the Global South and North. Through advocacy, evidence-based research, and direct engagement with national and global policymakers, we work to ensure that loss and damage action swiftly reaches the communities who need it most. We operate through five working groups—Advocacy, Research, Storytelling, Communication, and Training—and catalyse youth-led actions at all levels to hold leaders accountable for taking concrete action to address loss and damage, the biggest intergenerational injustice of our time. In parallel, we engage with funders to catalyse tangible finance for youth-led action to address the loss & damage action in developing countries through our Loss & Damage Youth Grantmaking Council. So far, over USD 500,000 has been disbursed across 20 projects in 10+ countries.

In 2013, the Warsaw International Mechanism (WIM) on Loss and Damage was established with its three core functions to enhance the understanding of loss and damage, strengthen dialogue and coordination among stakeholders on loss and damage, and to enhance action and support to address loss and damage<sup>1</sup>. It was decided that the work of the WIM will be guided by the rolling workplan, and that the Executive Committee (ExCom) will provide oversight guidance to actors involved in the implementation of the activities, and that they report annually to the COP. Throughout the years, the structure under the WIM included the Santiago Network (SN) alongside the ExCom, where they all report to the COP and CMA on the progress of conducting their work.

The meetings of the ExCom are held throughout the year, and its 24th meeting will be held from 28 April to 1 May and will mark the first meeting of the body after the completion of the 3rd review of the WIM, which was concluded at COP30. It is also coming at a critical moment when climate impacts intensify, leading to escalated loss and damage, both extreme weather and slow-onset events. These impacts are felt most severely in vulnerable

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<https://unfccc.int/topics/adaptation-and-resilience/workstreams/loss-and-damage/warsaw-international-mechanism>

and developing countries, due to limited resources to take action at the scale and speed required.

LDYC welcomes the progress made by the ExCom through its key workstreams and the work of the expert groups and taskforce throughout the years, however we are still deeply concerned with the significant gaps that remain in translating knowledge products into accessible useful tools for actions on the ground, the disconnection of the ExCom within the loss and damage landscape that includes the funding arrangement, the SN and the FRLD, and decreasing attention to loss and damage within the process of the global stocktake.

Based on the outcome of the WIM review, as well as the voices of developing countries and frontline communities on their needs, concerns, and priorities on loss and damage, including but not limited to the recent SNAB 6 and FRLD Board meetings, we are presenting our ask to the 24th WIM ExCom meeting.

1. **Finalisation of the voluntary guideline to include loss and damage in the biennial transparency report:** As per the outcome of the global stocktake, the ExCom has been tasked with producing these guidelines, and the work has been pending for two years. Despite this, developing countries have been including aspects of loss and damage within their biennial transparency report (BTR) and the nationally determined contributions (NDCs). Approximately 80 percent of the NDCs made explicit reference to loss and damage<sup>2</sup>, while around 70 Parties referenced loss and damage<sup>3</sup> in their BTRs. The guidelines need to be adopted sooner to ensure that developing countries have the necessary information to capture both the economic and non-economic loss and damage within the next round of the BTR.
2. **Expedite the finalisation of the terms of reference for the global report on loss and damage for a smooth start of the process:** The global report on loss and damage is a major outcome of the WIM review, since the SNAB 6 started the process on the development of the terms of reference by also setting a team who should coordinate with the ExCom to ensure that the report hold an added value in elevating the existing gap for action to address loss and damage on the local, national, regional and international level.

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<sup>2</sup> [https://unfccc.int/sites/default/files/resource/cma2025\\_08.pdf](https://unfccc.int/sites/default/files/resource/cma2025_08.pdf)

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<https://unfccc.int/process-and-meetings/transparency-and-reporting/reporting-and-review/reporting-and-review-under-the-paris-agreement/biennial-transparency-reports/2025-synthesis-report-of-biennial-transparency-reports>

3. **Updating the action and support expert group membership and its term of reference:** in consideration of the changing landscape of “loss and damage” within and outside the UNFCCC, the action support expert group need to updates its terms of reference by taking into account the current landscape and the actual need of developing countries in ensuring that there is an equitable, accessible, transparent and effective support for action to address loss and damage. The terms of reference should consider the cross-cutting nature of “action and support” within the WIM to provide tools to a wider variety of actors to avoid duplication and mal-action in addressing loss and damage.
4. **Equal footing for the economic and non-economic losses and damage within the WIM rolling plans and the plan of action of its expert groups:** taking note of the second rolling workplan of the WIM, we stress that technical guides and knowledge products, although they are crucial, will not suffice alone. The work around ensuring there is quantitative and qualitative frameworks to capture the effects of the economic impacts (infrastructure, agriculture, etc) and non-economic impacts (cultural heritage, education, health, etc) need to be generated and adopted not only to help communities and developing countries take informed action, but also to strengthen the synergies with both the fund to respond to loss and damage, and its funding arrangements.
5. **Strengthen the national coordination, coherence and synergies though the Loss and damage contacts points of the three bodies:** Based on the reality that the ExCom is the older body that requested country nomination of contact points, where now countries have two additional contact points, the ExCom’s especially its expert group on action and support should create practical tools and guidance to ensure a simplified access of information for national coordination on loss and damage action to avoid mal-information, duplication of efforts and general confusion for developing countries and frontline communities who engage with a wide variety of actors for action to address loss and damage.

LDYC believes in the uniqueness of the WIM ExCom, which is the one that holds the historical journey of developing countries in solidifying “loss and damage” as a third pillar of climate action. With the third review outcome which set a tone on how the WIM can be boosted to fit the current landscape, and with the specific request for the ExCom we believe it hosts a unique glue within the “loss and damage funding arrangement” and the ability to strengthen the effective access of technical guides as well as knowledge products for country’s specific context action plan to address loss and damage.

