



United Nations  
Climate Change



# Mandates concerning L&D reporting and state of work on the BTR voluntary guidelines by the WIM ExCom

Presenter: Ms. Kulthoum Motsumi, WIM ExCom member

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# 1. Warsaw International Mechanism on Loss and Damage (WIM)



Three functions of the WIM:



1. Enhancing knowledge and understanding of comprehensive risk management approaches.



2. Strengthening dialogue, coordination, coherence and synergies among relevant stakeholders.

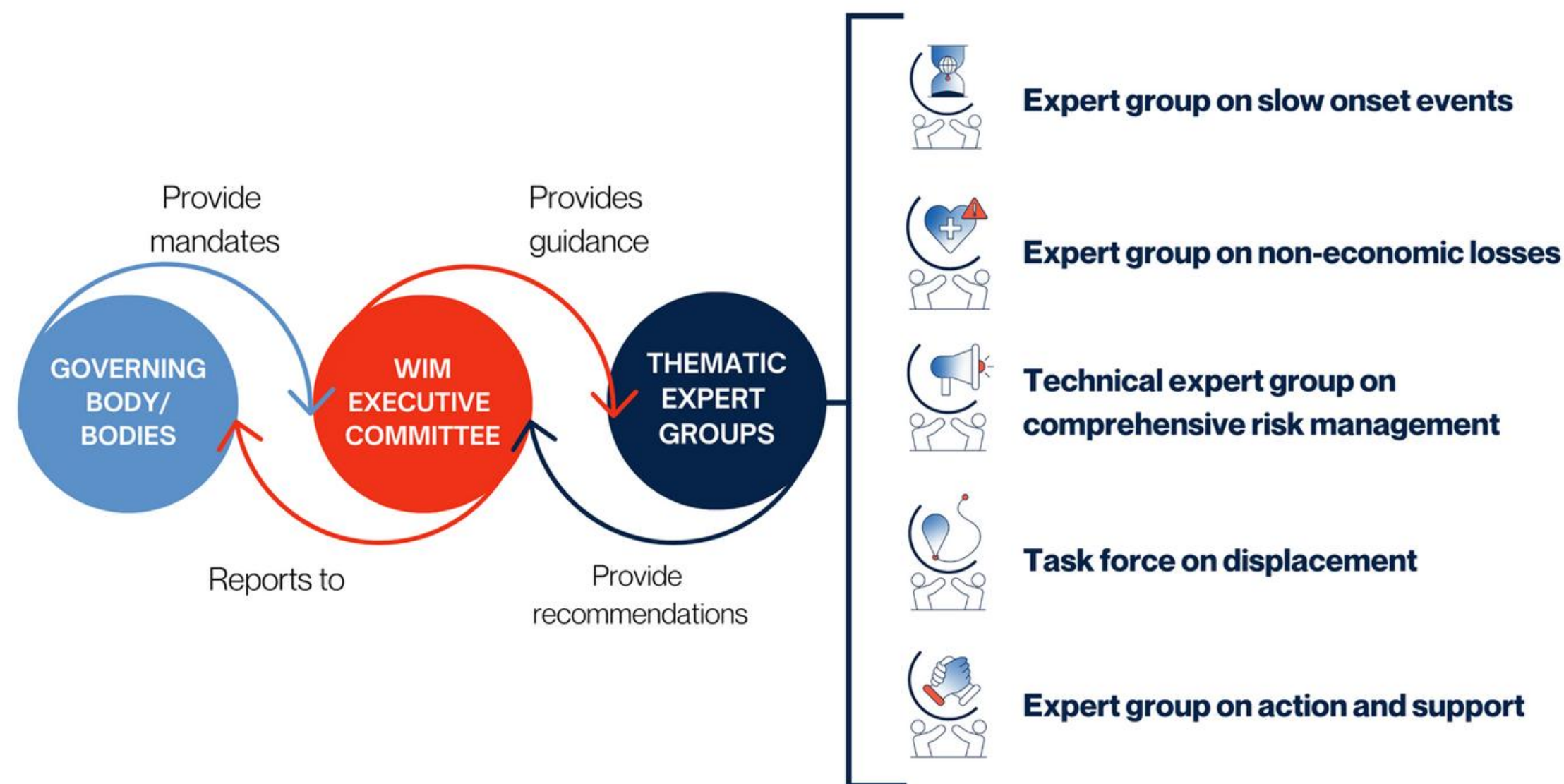


3. Enhancing action and support, including, finance, technology and capacity-building.



## 2. The Warsaw International Mechanism for **LOSS AND DAMAGE** Executive Committee

- Guides the implementation of the WIM through a rolling workplan across five thematic workstreams.
- Assisted by five thematic expert groups established under these workstreams.
- The thematic expert groups provide technical backstopping to the WIM ExCom by co-creating knowledge products and undertaking activities within their respective area.



# 3. Overview

## 1. Enhanced Transparency Framework (ETF)



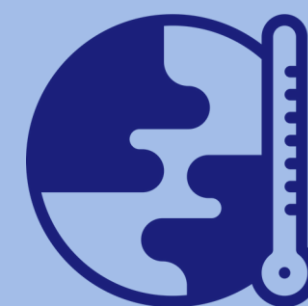
- Established under Article 13 of the Paris Agreement
- Applies to all Parties, with flexibility for developing countries

## 2. Modalities, Procedures and Guidelines (MPGs)



- MPGs operationalize the ETF by setting rules for BTRs
- MPGs provide for the voluntary reporting of information related to loss and damage
- Provisions for Loss and damage reporting are contained as part of information related to climate change impacts and adaptation

## 3. MPGs on Loss and Damage



- Observed and potential climate change impacts
- Activities related to averting, minimizing and addressing loss and damage
- Institutional arrangements to facilitate the implementation of activities

# 4. Mandate

## 1. Decision following first Global Stocktake in 2023



- Requests WIM ExCom to “prepare, building on the work of its expert groups, technical expert group and task force, voluntary guidelines for enhancing the collection and management of data and information to inform the preparation of biennial transparency reports.”

**Decision 1/CMA.5, para. 133**

## 2. BTR voluntary guidelines outline agreed at ExCom 21



- Developed at **ExCom 21** (Sept 2024)
- Informed by inputs, including from:
  - Members of ExCom thematic expert groups
  - Observers
- Informed by lessons from the CGE on its training materials and experiences from relevant activities.

# 5. Process

## 1. Participatory approach



- Drafting of technical contents informed by ExCom thematic expert groups
- Planned review by the CGE
- BTR stakeholder consultation event at SB 62
- Test phase

## 2. Timeline



- Convening experts to form core drafting group
- Annotating the outline
- Work underway aiming to finalize the draft guidelines by COP 30 (Nov 2025)

# 6. Structure of the draft voluntary guideline

<b>Chapter I:</b>	Introduction
<b>Chapter II:</b>	Observed and potential climate change impacts
<b>Chapter III:</b>	Activities related to averting, minimizing and addressing loss and damage
<b>Chapter IV:</b>	Institutional arrangements to facilitate the implementation of activities
<b>Chapter V:</b>	Good practices for collecting and managing data
<b>Chapter VI:</b>	Processes and Support for Preparing BTRs

## Areas covered



**Action and support**



**Slow onset events**



**Non-economic losses**



**Other relevant areas...**

## Key considerations

- Build on existing information and processes
- Sources of data and information (qualitative and quantitative data)
- Examples of different ways that countries can report on activities
- Case studies and examples

# For further information

WIM ExCom  
webpage



Draft BTR voluntary  
guideline outline



## WIM ExCom knowledge products

