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Annex II

Second rolling plan of action of the expert group on non-economic losses, for October 2025 to October 2027

The table below sets out the plan of action of the Non-Economic Losses expert group, covering 2025-2027, which identifies the work of the group that will contribute to the implementation of the work of the ExCom related to non-economic losses, including by maximizing synergies among relevant stakeholders and processes.

Desired outcome	Activity	Deliverable(s)	Lead(s)	Indicative completion date	processes or bodies with which the activity has synergy
Increased consideration by stakeholders of the cascading impacts of non-economic losses in policymaking and planning processes	1. Respond to the knowledge gaps and needs of developing countries particularly vulnerable to the adverse effects of climate change in relation to implementing approaches to respond to non-economic losses by: (a) Identifying such needs by conducting consultations with Santiago network members (organizations, bodies, networks and experts), country representatives (loss and damage contact points, Santiago network national liaisons) and those who have submitted to the Santiago network secretariat technical assistance requests related to non-economic losses; (b) Identifying, on the basis of the outcomes of the consultations, as well as the results of the survey conducted under activity 20 of the second five-year rolling workplan of the WIM Executive Committee, topics for knowledge products and activities that respond to the identified needs and gaps, to be	Online survey of and/or follow- up interviews with those who have submitted to the Santiago network secretariat requests for technical assistance related to non-economic losses Stocktake analysis of the lessons learned from the technical assistance requests related to non- economic losses (e.g., implementation, gaps, needs) submitted to the Santiago network secretariat, arising from the survey and/or interviews, for consideration by the WIM Executive Committee Key messages on integrating non- economic losses into policymaking and planning processes for consideration by the WIM Executive Committee Other deliverables and activities to be determined following the stakeholder consultation (e.g. technical guides and other knowledge products and hands- on workshops and other events		Scope and method for the survey and/or interviews: late 2025 Consultations: early 2026 Preliminary update: ExCom 24 Stocktake analysis: ExCom 25	Stocktake analysis to be developed in close collaboration with the work under the Santiago network to avoid duplication of efforts.

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Desired outcome	Activity	Deliverable(s)	Lead(s)	Indicative completion date	UNFCCC and other processes or bodies with which the activity has synergy
	developed and implemented under this plan of action	aimed at applying knowledge to action)			
	2. Produce a knowledge product on methodologies for assessing loss and damage related to biodiversity and ecosystem services associated with climate change in collaboration with UNU-EHS, UNDRR and the United Nations Environment Programme, and issue a call on championing this approach with countries	Knowledge product Type of product: B^a	Yvonne Walz (individual expert)	April 2026	Activity to be consistent with activity 1.3 of the third plan of action of the TEG-CRM Convention on Biological Diversity Subsidiary Body on Article 8(j) and Other Provisions of the Convention Related to Indigenous Peoples and Local Communities
	3. Engage with Friends of Ecosystem-based Adaptation and the Partnership for Environment and Disaster Risk Reduction working group on loss and damage on: (a) Understanding and/or promoting the role of ecosystem-based approaches and nature-based solutions in addressing climate change related and disaster-induced loss and damage, including the non-economic dimensions thereof; (b) Strengthening the integration of ecosystem-based approaches into loss and damage policymaking and decision-making by fostering informed collaboration among scientific, policy and practitioner communities	Policy brief or discussion paper on how climate change related and disaster-induced loss of biodiversity and ecosystem services can guide ecosystem-based approaches in the absence of or despite adaptation action and post-disaster recovery, for climate resilience Type of product: B	Yvonne Walz (individual expert)	December 2026	
	4. Produce, in collaboration with Indigenous knowledge holders and	Technical guides containing practical advice for Parties	FWG	Initiate engagement with the FWG: 2025	Cultural dimension of the United Arab

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Desired outcome	Activity	Deliverable(s)	Lead(s)	Indicative completion date	UNFCCC and other processes or bodies with which the activity has synergy
	local community experts, technical guides on applying Indigenous Peoples' relational values, spiritual ties, kinship obligations and local cultural perspectives in loss assessment and loss-related decision-making	Type of product: to be determined		guides and publication dates to be determined	Emirates Framework for Global Climate Resilience
Enhanced engagement in responses to non-economic losses of the most vulnerable and marginalized communities affected by those losses, such as women, Indigenous Peoples and local communities, and youth	Peoples in the global narrative on non-economic losses	To be determined	FWG	Dedicated session at the LCIPP annual seventh-generation round table to be held at COP 30	Baku workplan of the LCIPP (collective approach 3.1) UNFCCC gender action plan
Increased awareness and understanding by stakeholders of non-economic losses and effective ways to respond to them	6. Produce short, user-friendly and innovative outputs tailored to different and specific target audiences at the global, regional and national level, based on the available informational resources of the WIM Executive Committee and from the outputs of the first plan of action of the expert group on non-economic losses, to disseminate the findings of these resources	Infographic highlighting the key messages from the technical paper on non-economic losses published in 2024 Other deliverables focused on awareness-raising, to be determined	Jyoti Hosagrahar (UNESCO), Karen McNamara (individual expert) and Yvonne Walz (individual expert)	November or December 2025	
	7. Finalize and publish the technical guide on averting, minimizing and addressing non-economic losses in the context of human mobility (carry-over activity 7 from the first rolling plan of action)	Technical guide Type of product: A ^b	Eustace Crispin d'Auvergne (to be confirmed) and Caroline Zickgraf	2026	Joint work with the TFD

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Desired outcome	Activity	Deliverable(s)	Lead(s)	Indicative completion date	processes or bodies with which the activity has synergy
	8. Produce a concise technical paper providing practical guidance on a variety of approaches to	Technical paper Type of product: A	Jyoti Hosagrahar (UNESCO)	May 2026	United Arab Emirates Framework for Global Climate Resilience
	addressing cultural heritage losses due to climate change impacts				UNESCO Thematic Indicators for Culture in the 2030 Agenda
					Baku workplan of the LCIPP
	9. Produce a biennial global research update aimed at informing action and enhancing stakeholders' understanding of, and supporting	Global Research Update on Non- Economic Losses (2023–2025) and a summary thereof presented as an infographic placemat	Karen McNamara (individual expert)	March 2026	
	global responses to, the non- economic impacts of climate change	Type of product: A			
	10. Placeholder to produce a technical guide on averting, minimizing and addressing loss and damage in the context of health	To be determined	To be determined	To be determined	
Increased coordination, coherence and synergy across the work of the WIM Executive Committee	11. Advise the WIM Executive Committee and provide expert input on topics related to non-economic losses and assist the Committee in identifying recommendations to be included in its annual report		WIM Executive Committee thematic champions	Rolling basis, as necessary	Possible collaboration on future knowledge products with other expert groups
	Placeholder for further activities and deliverables in response to future guidance from the WIM Executive Committee				

^a Type B deliverables are knowledge products whose publication is catalysed by the respective plans of action. The information contained in such products is endorsed by the Executive Committee, while the ownership of the publication rests with the member(s) of the expert group who led the production.

^b Type A deliverables are knowledge products that will be published with Executive Committee branding and a consistent editorial style and design.