

# The EU and the Glasgow Dialogue: advancing a balanced approach to Loss and Damage

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COP26 in Glasgow delivered a mixed bag of successes and shortcomings; in particular, the outcomes on Loss and Damage finance were widely perceived by climate vulnerable developing countries as unsatisfactory (Bauer, 2021; Vallejo, 2021). The European Union (EU) amongst others, faced strong criticism from G77 countries for opposing the proposal to establish a finance facility for Loss and Damage under the UNFCCC. COP26 closed with the Glasgow Climate Pact and the launch of the two-year Glasgow Dialogue, which will look at funding arrangements for activities averting, minimising, and addressing Loss and Damage. Vulnerable developing countries emphasise major gaps in the latter associated with occurred and projected residual risks, as distinguished from efforts in mitigation and adaptation. The imminent round of negotiations (SB56 in Bonn, June 6-16) in the lead up to COP27 is critical to restore developing countries' trust in the EU as a global leader on climate change and in multilateral climate diplomacy. New scientific evidence on *losses and damages*—as termed in IPCC WG II AR6—can support forging a common ground on policy solutions to this complex topic. This *Policy Brief* takes the findings of the latest IPCC report as a starting point to discuss the implications for the EU's role in the global governance of climate change with a particular focus on Loss and Damage policy and financing and the importance of the Glasgow Dialogue.

## KEY MESSAGES

The EU postulates global climate action leadership in the European Green Deal. The Glasgow Dialogue series is an opportunity to demonstrate this leadership by supporting the design of enhanced integrated approaches to climate risk governance and finance that better address Loss and Damage. Making progress on the EU's climate commitments is paramount to sustaining the EU's credibility in climate action and to building trust with vulnerable countries (Least Developed Countries, Small Island Developing States, G77) in multilateral climate governance.

The IPCC WG II assessment on adaptation limits and residual risks urges reconsidering the EU's climate change policy agenda and approach towards Loss and Damage. Revisiting efforts on climate change (European Green Deal, EU Adaptation Strategy) and specifically prioritising cooperation with vulnerable developing country partners to include Loss and Damage could help advance a more balanced approach to mitigation and adaptation in multilateral climate governance.

To foster Loss and Damage financing, it will be important for the EU to explore how proposals (e.g. InsuResilience Global Partnership for Climate and Disaster Risk Finance and Insurance (CDRFI, designing a global *protection shield*)) could expand beyond insurance and disaster risk management solutions, to better address residuals risks (occurred and projected), non-economic losses and slow onset impacts. Further, adequacy and accessibility of funding should be key features of such proposals within the UN framework to reinforce Loss and Damage in the Paris Agreement and to improve its integration in climate finance goals.

With the support of the EU's leadership in comprehensive climate action, putting adaptation and Loss and Damage on top of the agenda in Sharm El-Sheikh, Egypt, in November 2022 can reinforce collective ambition forward on policy and financing.

## 1. SCIENTIFIC GROUNDWORK TO SUPPORT LOSS AND DAMAGE POLICY SOLUTIONS AND FINANCE

The 6<sup>th</sup> Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC) by the Working Group II (Impacts, Adaptation and Vulnerability) presents an alerting assessment of climate change risks drawing attention to irreversible and permanent impacts occurring now and expected in the foreseeable and long-term future. Most notably, the assessment brings together scientific groundwork on adaptation limits and residual risks resulting in *losses and damages*. The concept (lower-case and plural) is defined as "...adverse observed impacts and/or projected risks and can be economic and/or non-economic" (IPCC, 2022: footnote 19), and is deliberately distinguished from the term Loss and Damage (L&D) in the Paris Agreement (Article 8) and UNFCCC negotiations. Both understandings refer to the irreversible impacts caused by anthropogenic climate change where attribution science has seen considerable advances since the IPCC's AR5 (Otto, James & Allen, 2019).

Particularly alarming in the AR6 are projections showing that severe climate risks, including irreversible impacts, are expected even under ambitious emissions reductions (in line with the 1.5°C-2°C target), while the latest climate update by the World Meteorological Organization shows that reaching the 1.5°C limit may be imminent (WMO, 2022).

The report makes clear that losses and damages are integral to the design of climate policy (see Table 1 for a summary of all references to losses and damages in the report and implications for L&D policy and finance). To frame the scope of losses and damages, the IPCC refers to *hard* and *soft* adaptation limits—the former indicates unavoidable and irreversible impacts such as loss of land to sea level rise, and the latter emphasises governance and financial gaps in adaptation, highlighting the importance of strengthening capacities to cope with and address losses and damages. Key relevant findings include:

- Impacts are increasingly and unequally affecting vulnerable developing states (Least Developed Countries) and Small Island Developing States (SIDS)—highlighting the marginalised impacts of climate change;
- Non-economic impacts are threatening livelihoods, culture, health, and well-being;
- Loss of ecosystem services and biodiversity have been observed with cascading effects on people globally.

From a scientific perspective, the report unfolds several gaps, including the lack of comprehensive financial, governance and institutional arrangements to address adaptation limits and losses and damages, whereas adverse climate impacts can further limit the availability of financial resources for climate risk management, especially in developing countries.

These findings call for enhanced policy and finance support for L&D. Indeed, there are high expectations across climate vulnerable developing countries and climate activists that COP27 will yield substantive advances on adaptation and on

L&D finance and governance. The role of the EU will be important to drive constructive discussions—as shown with the European Parliament's draft motion for a resolution on the 2022 UN Climate Change Conference in Sharm El-Sheikh, Egypt (COP27) (2022/2673(RSP)) on raising innovative sources of public finance for L&D.

## 2. LOSS AND DAMAGE IN THE EU'S CURRENT POLITICAL AGENDA

The findings of the IPCC report raise questions about the EU's policy agenda for managing the climate crisis today and in the future, including through the implementation of the European Green Deal and in international cooperation on climate change with partner countries. The EU Green Deal frames Member States' ambition to be a global leader in climate action, however, concern for L&D is not reflected in the Communication of the European Commission that sets out its climate and environmental commitments. The recently updated EU Adaptation Strategy (2021) outlines priorities for scaling-up international cooperation on adaptation, including disaster risk finance, however L&D appears only once in the text (in connection to the UNFCCC negotiations) and 'limits to adaptation' are not mentioned at all. Further, the sections in the strategy on international finance for resilience building does not refer to L&D. Tackling environmental degradation including through development cooperation is a key pillar of the European Green Deal and emphasis is made on biodiversity loss as a major global challenge. The EU envisions engagement in nature protection and restoration initiatives, however, policies are disconnected from the L&D discourses under the UNFCCC.

The Neighbourhood, Development, and International Cooperation Instrument (NDICI) – Global Europe, the EU's legal framework for financing external action covers several topics relevant to L&D (Burni *et al.*, 2021). These include disaster risk reduction, ecosystems and biodiversity, strengthening health and social protection systems, and migration and forced displacement. The legal framework sets out several input targets for the overall budget of €79.5 billion (2021-2027), which includes 30% on climate action, 10% for activities related to migration and forced displacement, as well as 7.5-10% to support biodiversity objectives. It is not clear to what extent funded activities could address limits to adaptation and residual risks as a rising priority.

Overall, the lack of explicit attention to L&D in key areas of the EU's international climate action (climate risk policy and finance frameworks) appears outdated considering the IPCC's AR6 that highlights multifaceted climate impacts on society and nature emerging from adaptation limits and losses and damages. Still, the European Green Deal and related strategies entail issues that are relevant to address L&D through development cooperation and engagement in multilateral processes. Yet, the current climate risk policy and finance frameworks appear rather fragmented. The scientific evidence presented in the IPCC's AR6 suggests an urgent need to strengthen the existing EU climate policy frameworks and international cooperation in response to

growing multifaceted climate impacts on society and nature that are emerging from limits to adaptation and residual risks. Failure to address L&D in the EU's international climate cooperation may endanger the implementation of the Paris Agreement and the legitimacy of the EU's role. Hence, the EU needs to adjust its long-term strategic vision to reflect the IPCC's assessment (integrating residual risks, losses and damages) and to demonstrate leadership and engagement with respective policy processes within the UN system and beyond.

### 3. STRENGTHENING THE EU'S ROLE IN THE GLASGOW DIALOGUES: FINANCING LOSS AND DAMAGE

While L&D has received political endorsement through the establishment of the Warsaw International Mechanism on Loss and Damage (WIM) at COP19 in 2013 and under the Paris Agreement in 2015 (Article 8), years of negotiations have resulted in little progress on consensual financing arrangements. To date, advances have centred on generating knowledge, strengthening dialogue, coordination, and coherence, as well as enhanced technical support (see Figure 1.). The EU and individual Member States—such as Germany and France—have been prominently engaging in L&D initiatives, particularly when it comes to the provision of technical assistance. For instance, in a recent [communique from the German G7 presidency](#) and in the EU submission to the UNFCCC, strong support for L&D emphasises the operationalization of the Santiago Network, which is mandated to provide technical assistance to vulnerable developing states; and several Member States have already made financial commitments (up to €25 million) to this end (Submission French Presidency, 2022).

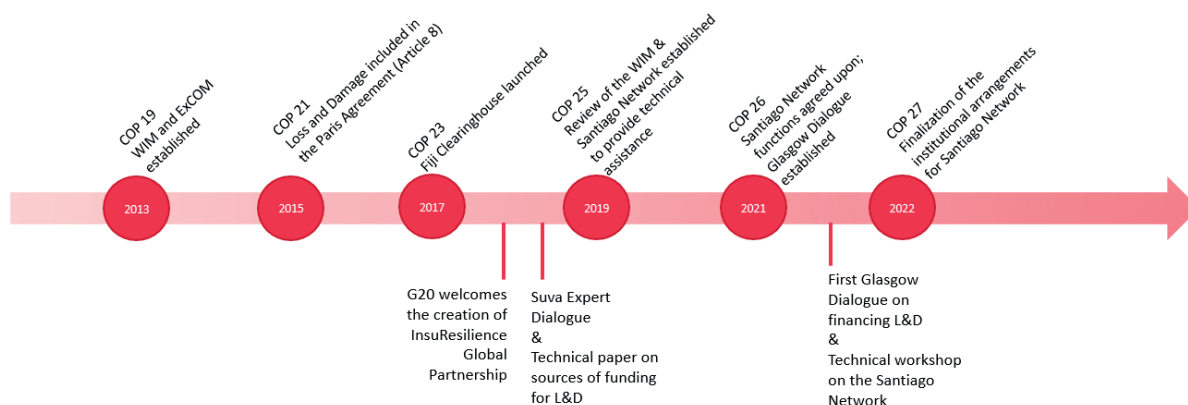
The need for dedicated financing for L&D now has an additional sounding board with the release of the IPCC AR6, to help pave the way for a successful beginning of the Glasgow Dialogue (established at COP26), which aims to "discuss the arrangements for the funding of activities to avert, minimize and

address loss and damage associated with the adverse impacts of climate change...". The final text from Glasgow urges developed country Parties and development actors, including the private sector, "to provide enhanced and additional support for activities addressing loss and damage" (UNFCCC, 2021: Decision -/CMA.3, paragraph 73 & 64). The Dialogue is envisioned as a platform for annual mandated events to conclude in June 2024.

So far, "dedicated" financing for L&D has been treated with advancing risk reduction, retention, and transfer approaches, such as insurance and often targeting climate extremes. The EU has been an active partner of the Fiji Clearing House for Risk Transfer through the InsuResilience Global Partnership for Climate and Disaster Risk Finance and Insurance (CDRFI) Solutions. The latter offers a platform for a collaboration between public and private actors from the G20 and the Vulnerable Twenty (V20) countries. Initiated by Germany and with more than 110 members, the CDRFI is currently the largest initiative with the involvement of the EU that supports L&D action outside the UNFCCC, in collaboration with various multilateral organizations, development banks and non-state actors (see [BMZ fact-sheet](#) for more information).

In response to ongoing L&D financing debates, members of the High-Level Consultative Group (HLCG) of the InsuResilience Global Partnership convened in April 2022 to discuss improving global climate and disaster risk financing and insurance. In support, EU Parties and the German G7 Presidency propose to strengthen and enhance the CDRFI architecture, with a view on establishing a [Global Shield Against Climate Risks \(Communique of the G7 presidency, May 19, 2022\)](#). The shield is envisioned to respond to needs in low-income countries by promoting flexible and collaborative financing, improved coordination across programs, and SMART premium and capital support arrangements (endorsed by the G7). While these steps could advance closing the financial protection gap for L&D, especially in vulnerable countries, it is not clear if and to what extent it will address major existing gaps in financing slow onset impacts and associated non-economic L&D, as highlighted in the AR6. In addition, long-term financing perspectives under the UNFCCC are still missing, while preparations need to be discussed for expected and projected impacts

**FIGURE 1. Timeline of Loss and Damage policy and governance**



**TABLE 2. Relevance of Loss and Damage funds**

	Type of financing	Relevance to loss and damage	Events: extreme, slow-onset	Limitations/opportunities
<b>UNFCCC funds</b>				
Adaptation Fund	Grants	Yes, in the scope of adaptation interventions, risk reduction, Early Warning Systems, social protection measures	Yes	Does not address non-economic losses (NELs)
Least Developed Countries Fund	Grants	Yes, in the scope of adaptation interventions and disaster risk management	Yes	Does not address NELs & accessibility barriers
Special Climate Change Fund	Grants, and bilateral/multilateral financing	Yes, adaptation and transfer of technologies	Yes	Presents opportunities for innovative financing (weather risk insurance, concessional loans, equities) & equities)
Green Climate Fund	Grants, loans, guarantees, equity and results-based payments	Yes, adaptation, building resilience, infrastructure, ecosystems, vulnerable people	Yes	Opportunities to mobilize the Private Sector Facility and advancements towards addressing NELs
<b>Other sources</b>				
Multilateral funds	Trust fund	Yes, integrating climate risk and resilience in planning and development	N/A	Opportunities to scale up financing with partnerships
Multilateral development banks	Grants, investment loans and other instruments	Yes, in the scope of adaptation	Yes	Opportunities especially in transformational approaches & complex risk transfer instruments
Bilateral sources	DFI, grant-based	Yes, in the scope of adaptation and climate proofing financial flows	Yes	Opportunities
Domestic public expenditures	Public financing	Yes, in the form of contingency funds, mainstreaming climate finance, adaptation activities, disaster risk, infrastructure	Yes	There is a need to set criteria to track loss and damage and design budget lines
Regional risk financing	Regional risk transfer facilities	Yes, via insurance linked to disaster response funding and Early Warning Systems	Yes	Need for weather stations. Does not address the most vulnerable segments of the population
Thematic finance	Various types, scales, timelines and triggers	May be, more so in scope of disaster risk management and development financing	Yes	Need for upscaling, especially more research on the role of private sector financing and philanthropic funds

(residual risks) in the medium and long term. It will be therefore important that further G7, G20 and V20 engagement on L&D financing explores ways to ensure a needs-based financing (see V20 statement) with more attention on adequacy of resources, long-term availability and accessibility.

Moreover, the EU and some of its Member States are among the largest contributors to the Financial Mechanism of the UNFCCC. The latter, however, is currently inadequate to respond to impacts associated with limits to adaptation. See Table 2 for a full list of funds within and outside the UNFCCC and relevance for financing Loss and Damage.

#### **4. CONCLUSION AND PROPOSED AGENDA FOR ACTION**

The Glasgow Dialogue provides an important opportunity for Parties to reach consensus about a financing modality within the UNFCCC governance structure to help address the urgent

L&D-related needs of the most climate vulnerable countries. It will be important to ensure that proposals on sources of finance go beyond current commitments for adaptation and disaster risk finance, including overseas development aid and humanitarian assistance. The EU can help structure the dialogue over the next two years on designing financing for L&D, which requires attention to three specific aspects.

Firstly, the **identification of sources** (additional or not) within the UN framework and through engagement beyond. This includes surveying commitments from countries, a review of proposed policy options such as windfall taxes on fossil fuels (proposed by Barbados), subsidized premiums for a global risk pool (France, CatNat model) or a solidarity fund (EUSF example) as well as external engagement with the private sector and philanthropic organisations. Establishing an international financing mechanism for L&D based on solidarity and common but differentiated responsibilities provide a good starting point for the negotiations. Additionally, creating synergies between L&D finance with commitments under the Convention on Biological Diversity and the UN Convention to Combat Desertification

would strengthen addressing gaps on slow onset impacts (Robinson *et al.*, 2021).

Secondly, the **inclusion of transparency, accountability, and a review of methods to track progress** are important to consider in the design of relevant financing instruments for L&D. So far, there is a lack of clear criteria to label pertinent projects and allocations for L&D, making it difficult for reporting and tracking progress overtime. The Santiago Network's mandate to provide technical support could answer country requests in assessing and communicating L&D impacts. By bringing together experts from existing initiatives (e.g. InsuResilience Global Partnership), the Santiago Network work program could initiate a systematic collection of information of L&D in different contexts and suitable financing instruments, which will also feed into tracking L&D in Global Stocktake cycles. Advancements in attribution science can facilitate the identification of broad categories of losses and damages, in addition to scientific groundwork and community experiences on the ground. Such a step forward should not be hampered by conceptual debates aimed at establishing one all-encompassing definition, but rather accept diverse perspectives to help shape outcome-oriented taxonomies.

Thirdly, the discussion on avenues for **disbursement modalities** through the Glasgow Dialogue can support the identification of recipients of L&D financing (Shawoo *et al.*, 2021). Having in place predefined risks (sudden and slow onset) and scales of losses and damages across types (people, livelihoods,

ecosystems, physical terrain, economic) across most vulnerable developing countries can help to start set priorities on the allocation of L&D funding. Following the AR6 findings, further attention needs to be paid to the marginalised impacts of climate change (i.e. the concept of disproportionality)—including adaptation limits (i.e. capacities)—in the most vulnerable developing countries.

The EU could strengthen its leadership in the field of L&D across all three aspects and through aligning pertinent OECD, G7 and G20-led initiatives. The German G7 Presidency this year is expected to deliver a vision for "Investment in a better future" including through "enhanced cooperation with the most vulnerable countries on adapting to climate change and the approach to climate-related loss and damage".<sup>1</sup> To this end, it is critical to ensure that actions address the gaps in the current finance architecture and align with pertinent processes under the UNFCCC to support the overall implementation of the Paris Agreement. The current lack of a common vision of the EU and its Member States for dedicated L&D finance to support climate vulnerable developing countries combined with the lack of a L&D policy and finance framework in the EU's current international development cooperation are neither up to the state of science nor to the challenges of global climate governance. It warrants an urgent update, ideally ahead of COP27. The Glasgow Dialogue provides an ideal context to take these steps and reaffirm European leadership on global climate action.

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<sup>1</sup> Policy Priorities for Germany's G7 Presidency in 2022.

## ANNEX:

**Table 1. Losses and damages in IPCC WGII AR6 SPM and implications for L&D negotiations**

Text	Type	Severity	Implications for Loss and Damage negotiations and financing
<i>Climate change generates impacts and risks that can surpass limits to adaptation.</i>	Definition	N/A	Adaptation limits and the risk of permanent or irreversible impacts of climate change i.e., residual risk. Evidence of losses and damages calls for policy solutions and dedicated funding in climate finance.
<i>Transformation entails system transitions strengthening the resilience of ecosystems and society... human society interactions, ecosystem (including biodiversity) interactions and the impacts of climate change and human activities, including losses and damages, under continued climate change.</i>	Definition	N/A	Achieving resilience to climate change necessitates: transition to a financial system, which is able to respond to impacts on society and nature emerging from adaptation limits and residual risks; and improved understanding on the transformative role of climate finance to support L&D action.
<i>The report also assesses economic and non-economic losses and damages</i>	Definition	N/A	Agreement in the scientific and policy community that L&D refers to different types. Climate finance is still nascent to address non-economic losses, especially on human aspects (culture, displacement) while for natural systems (ecosystem services, biodiversity) financing is emerging (e.g., innovative insurance products).
<i>Near-term actions that limit global warming to close to 1.5°C would substantially reduce projected losses and damages related to climate change in human systems and ecosystems, compared to higher warming levels, but cannot eliminate them all</i>	Projections: near term risks (2021-2040)	Very high confidence	Recognizes the close interdependencies of losses and damages with mitigation and adaptation efforts. Near term projections recognize inevitable residual risks even calling for financing to anticipate and prepare for these impacts in the next 40 years.
<i>The magnitude and rate of climate change and associated risks depend strongly on near-term mitigation and adaptation actions, and projected adverse impacts and related losses and damages escalate with every increment of global warming</i>	Projections: Mid to Long-term risks (2041-2100)	Very high confidence	Projections on global climate risk can support financial and development actors to prepare and design funding mechanisms for L&D in the long term. Drawing from advancements in attribution science, it is increasingly possible to identify broad categories of L&D, in addition to scientific evidence and community experiences on the ground. Several conceptual perspectives that can help shape taxonomies. The Santiago Network could support country requests in assessing and communicating L&D needs.
<i>Human-induced climate change, including more frequent and intense extreme events, has caused widespread adverse impacts and related losses and damages to nature and people, beyond natural climate variability.</i>	Extreme events	High confidence	In recognition of advancements in attribution, finance is needed to address L&D of extreme events. Post-disaster funds are important to scale-up, however should reduce debt risk for most vulnerable while more ex-post financing is needed for long-term impacts (recovery, reconstruction).
<i>In cities and settlements, climate impacts to key infrastructure are leading to losses and damages across water and food systems, and affect economic activity, with impacts extending beyond the area directly impacted by the climate hazard</i>	Complex, compound, cascading risks	High confidence	L&D policy and financial mechanisms should adequately and effectively account for direct and indirect negative effects across multiple temporal and spatial scales.
<i>Hard limits to adaptation have been reached in some ecosystems (high confidence). With increasing global warming, losses and damages will increase and additional human and natural systems will reach adaptation limits.</i>	Limits to adaptation – hard	High confidence	Potential for linking L&D financial mechanisms with financing modalities established under multilateral processes governing nature protection (e.g., SDGs, UNCBD) should be examined.
<i>Adaptation does not prevent all losses and damages, even with effective adaptation and before reaching soft and hard limits [...] they are unequally distributed across systems, regions and sectors and are not comprehensively addressed by current financial, governance and institutional arrangements, particularly in vulnerable developing countries. With increasing global warming, losses and damages increase and become increasingly difficult to avoid [...] among the poorest vulnerable.</i>	Limits to adaptation – soft	High confidence	The disproportionality of losses and damages is related to soft adaptation limits (access to finance, governance, and institutions). Disbursement of L&D financing should account for the distributional inequalities of these effects. Vulnerability to climate change and a "needs-based approach" are often suggested as criteria for prioritising finance for L&D, as well as establishing regional and national funding entities to enable effective outreach at the local level.
<i>Adverse impacts from tropical cyclones, with related losses and damages, have increased due to sea level rise and the increase in heavy precipitation.</i>	Extreme events combined with slow onset	Medium confidence	Knowledge and financing solutions for climate extremes are advancing with greater attention to insurance and risk transfer approaches. Current options for sustainable and equitable financing for L&D from slow-onset processes remain limited, whereas promising sources include levies and taxes. More attention is needed to design finance mechanisms for slow-onset residual impacts.
<i>Adverse climate impacts can reduce the availability of financial resources by incurring losses and damages and through impeding national economic growth, thereby further increasing financial constraints for adaptation, particularly for developing and least developed countries.</i>	Limits to adaptation (soft)	Medium confidence	There is a need to: engage the private sector through e.g. public private partnerships and non-financial means (e.g. Corporate Social Responsibility policies); ensure climate finance architecture acknowledges a separate stream for L&D; prioritize financial instruments that do not risk higher debt (recognizing limitations of insurance schemes, loans); and address access barriers to climate finance.

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