

What Gets Measured, Gets Done

Leveraging Transparency to Improve Loss and Damage Response

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Executive summary

Loss and Damage refers to the irreversible and unavoidable impacts of climate change that occur despite mitigation and adaptation efforts. With the rising number of climate disasters in terms of frequency and intensity, it is critical to build knowledge and transparency of actions. However, transparency, a central tenet in Loss and Damage (L&D)¹, is often overlooked due to limited guidance, capabilities, technical expertise, and data (Puig 2019). In the past few

years, the international community has made efforts to provide bottom-up evidence to better understand climate risk and which of its components need to be considered, along with evolving needs and impacts. While the importance of L&D has been acknowledged and articulated in the global debate, some critical facets need to be further clarified. Given critical challenges, including the lack of an accepted methodology, data standards, and domestic capabilities, key stakeholders

1. Loss and Damage (L&D) refers to the debate under negotiations whereas loss and damage refers to the impacts.

must develop an enhanced understanding of transparency in L&D. This includes **improving our scientific understanding** to establish linkages between natural and climate-induced disasters, **establishing data collection** and processing infrastructure, **building an adequate knowledge base**, **enhancing the delivery and accessibility** of dedicated finance at scale, and **creating an enabling institutional and policy environment** domestically. The goal of this brief is to support and strengthen the ongoing debate around L&D and explore how the collective capacities of research institutions, scientific bodies, donors, and implementing agencies can be enhanced to inform future climate finance negotiations and build climate transparency.

One of the biggest impediments remains the lack of adequate data to establish links to extreme climate-related events globally, which can form the basis of scientific analysis and cost and impact estimates, which can, ultimately, support negotiations and demands for the timely delivery of finance (UNDRR 2023).

Our analysis of the EM-DAT database, the globally recognised dataset for disaster data, highlights the lack of quality, standard guidelines and regular data collection, which has led to a limited understanding of climate impacts. We estimated data availability for 2000–2022² and found that **65 per cent of reported events across all countries lack data on economic damages**. If we go deeper, among the total reported events, **63 per cent of reported events in developing countries, over 89 per cent in the least developed countries (LDCs), and nearly 60 per cent in small island developing states (SIDS) lack data on economic damages**. This poor accounting of economic damages indicates a lack of capacity and technical expertise and the persistence of methodological inaccuracies in estimating the economic costs of disasters, hiding their true cost. Our analysis notes that prominent developing countries, such as India, Bangladesh, Argentina, and Indonesia, lack data on economic damages for **70 per cent or more events**. The trend is more notable in SIDS and LDCs, where 84 per cent of events lack data on disaster-related economic damages.

Some suggestions on how different stakeholders can address some of these challenges:



Research institutes

can drive the discussion on climate-related loss and damage by curating standard reporting methodologies/templates, capturing disaggregated data for smaller-scale events, and identifying vulnerable populations.



Scientific community

can lay the groundwork for informed decision-making by building the knowledge base on climate attribution science. It can also help develop a better understanding of the predictability of events, offering the evidentiary foundation for negotiating for greater resource allocation.



Implementation agencies

can assist in gathering local-level data on disaster impacts, scale, losses, and other information pertinent to disaster management. Their administrative experience and functional relationships can support the collection of data on smaller-scale events, advocacy for funding, and administrative management.



Donors

need to communicate how their contributions are fair and meet the requirements of vulnerable countries. It is also important to communicate how the finance is benefiting the ones who need it the most, such as Indigenous peoples, ethnic minorities, and other relevant stakeholders.

2. The analysis was conducted for the mentioned duration due to gaps in data collection and quality in the prior years. 2022 was the latest year for which data was available through EM-DAT.

1. Introduction

The world is increasingly experiencing the negative impacts of climate change, which is affecting millions of people and costing billions of dollars. Loss and damage include permanent and irreversible losses such as to lives, livelihoods, homes, and territory, for which an economic value can be calculated. It also includes non-economic impacts, such as the loss of culture, identity, ecosystem services, and biodiversity, which cannot be quantified in monetary terms. In economic terms, natural catastrophes resulted in losses of around USD 280 billion in 2023 (Banerjee et al. 2024). The global cost of loss and damage to infrastructure, human health, and agriculture is estimated to increase to between USD 1.7 trillion and USD 3.1 trillion year by 2050 (WEF 2023). The United Nations Secretary-General, Antonio Guterres, highlights this worrisome scenario, saying,

“Climate breakdown has begun as the climate is imploding faster than we can cope, with extreme weather events hitting every corner of the planet” (UNSG 2023).

The Global South countries, particularly the least developed countries (LDCs) and small island developing states (SIDS), are more vulnerable to the effects of climate change due to their low adaptive capacity, development priorities, and heightened socio-economic vulnerability. To put this in perspective, globally, natural disasters cost USD 520 billion annually in human and economic losses (UNCTAD 2018). India experienced a disaster nearly every day in the first nine months of 2023 (CSE 2023) — including heat and cold waves, cyclones and lightning, heavy rains, and floods and landslides. It suffered losses worth INR 56 billion between 2019 and 2023 (Prasad 2024), which accounted for the bulk of damages sustained by South Asia during the period.

To help address the impacts of disasters, at the 28th Conference of Parties (COP28) in December 2023, a historic decision on loss and damage was adopted. It led to the **operationalisation of the Fund for responding to Loss and Damage (FrLD)**, which will provide vulnerable developing countries affected by extreme weather events with financial assistance to address the impacts (UNFCCC Secretariat 2023).

Data, facts and knowledge on L&D are critical for evidence-based decision making on finance.

Through this fund, vulnerable developing countries will gain access to dedicated finance to avert, minimise, and address the negative effects of disasters by building more resilient communities, protecting livelihoods, and safeguarding ecosystems. While the L&D debate is widely acknowledged and has progressed, greater transparency can play an important role in addressing contentious issues within this debate. Some are listed below:

- **Nuanced insights on the impact and scale of disasters and the measures** undertaken to deal with them can support targeted experience-sharing³ under existing initiatives as well as shed light on economic and non-economic impacts at a national level. However, reporting on climate-related stresses remains limited and often depends upon each country’s capacity to quantify impacts. This leads to a limited understanding of how countries could better equip themselves to understand and address climate-related disasters. Data collection to support the quantification of impacts using a bottom-up approach requires the involvement of communities or implementing agencies. Since determining the recipients of L&D finance is particularly contentious at the global level, such an approach may depoliticise the process of deciding which countries should be prioritised in receiving finance.
- **Another concerning area is the limited quantum of commitments to the FrLD.** The current pledges to the FrLD total around USD 700 million against the hundreds of billions of dollars needed (Markandya and González-Eguino 2019). While contributions to the fund are voluntary, developed economies and multilateral institutions must highlight in official communications how they are enhancing support fairly using innovative instruments, taking in account their historical responsibility and developing economies’ development priorities to build trust and enhance transparency.

3. Platforms such as the Santiago Network are tasked with fostering knowledge and experience-sharing. However, technical support grounded in data and evidence can further help build knowledge and capacities across regional, national, and local levels based on common areas of needs and parameters.

- Lastly, **the potential of science to understand catastrophic events needs to be understood** and leveraged. Science can support event attribution and highlight the causal connections on disasters caused by climate change. This could help identify the most adversely affected regions, who should be the primary beneficiaries of the funds and those who should receive them on a priority basis. However, political and technical challenges remain. While such rapid attribution studies can act as stepping stones in defining beneficiaries in terms of impacts and resources, it is important to recognise the undecided and evolving nature of scientific research to prevent the imposition of an unrealistic burden of proof.

Data, facts, and knowledge on various facets of L&D are critical to evidence-based decision-making on the prioritisation of developing countries for funding (based on impacts, ability to pay, and historical responsibility along with science); understanding the delivery of funds and gaps as well as related concerns, and experience-sharing among vulnerable countries to respond to the climate crisis. This information can support evidence-based decisions in efficiently allocating resources, encourage meaningful commitments from the developed world, and enable better tracking of progress. However, scientific research in this context is still evolving and lacks the technical capacity and data to estimate costs accurately. Such scientific evidence and estimations should act as a catalyst and a tool for equity to ensure that adequate, needs-based resources are mobilised, without adding another barrier for countries seeking finance.

This issue brief sheds light on the role of transparency in the L&D debate. It discusses how countries, scientific institutions, multilateral organisations, donors, and other entities are already contributing to L&D and explores how their knowledge and capacities could be further leveraged to inform negotiations. For this, we

65% of all reported climate events across all countries lack data on economic damages.

undertook a detailed literature review of research papers and decision texts,⁴ followed by a qualitative review of available data sets (EM-DAT data). We also analysed the work of relevant stakeholders/entities contributing in this space. The subsequent section discusses the existing transparency mechanism for L&D and discusses the available data sets and their limitations. The brief ends with identifying how different stakeholders can help improve reporting capacities.

2. Unpacking transparency for loss and damage

The debate on climate transparency and accountability is central to climate negotiations. Earlier, in the Pre-Paris Agreements, based on the differentiated transparency arrangement, the developed countries followed a rigorous set of reporting and review obligations while developing countries had the flexibility to follow a comparatively simpler system. However, under the Paris Agreement, a common reporting and review mechanism for all countries in the form of an enhanced transparency framework (ETF) has been adopted.⁵ Paragraph 115, Decision 18/CMA.1 (which defines the modalities, procedures, and guidelines of the ETF), establishes the reporting elements for L&D for all countries (UNFCCC 2018). Considering these mandates, Decision 5/CMA.3⁶ identifies the placeholders to report on L&D in their biennial transparency reports and common tabular formats (CTF) as part of the ETF (UNFCCC 2021).⁷

The reporting obligations on loss and damage are voluntary and do not follow a rigid template/table (unlike the reporting on inventory, commitments, or mitigation, for which countries are mandated to report in tabular format). However, it broadly allows countries to report on various aspects of loss and damage as per Paragraph 115 of Decision 18/CMA.1. For streamlining the loss and damage information, the Executive Committee of the Warsaw International Mechanism (with inputs from expert groups, the technical expert group, and task force) will build upon these voluntary guidelines and inform the preparation of biennial transparency reports⁸ (UNFCCC 2023).

4. Official negotiation texts, transparency rulebook, UN reports, and CSOs research.

5. The ETF also offers flexibilities for developing countries to adhere to the obligations owing to their national circumstances and capacity constraints.

6. It provides guidance for operationalising the MPGs of the ETF.

7. see Chapter III of Annex III, Annex IV – Decision 5/CMA.3 (UNFCCC 2021).

8. Para 133,134, GST outcome

BOX 1 **Decision 18/CMA.1 - Para 115**

115. Each interested Party may provide, as appropriate, information related to enhancing understanding, action and support, on a cooperative and facilitative basis, to avert, minimize and address loss and damage associated with climate change impacts, taking into account projected changes in climate-related risks, vulnerabilities, adaptive capacities and exposure, including, as appropriate, on:

- a. Observed and potential climate change impacts, including those related to extreme weather events and slow onset events, drawing upon the best available science;
- b. Activities related to averting, minimising and addressing loss and damage associated with the adverse effects of climate change;
- c. Institutional arrangements to facilitate the implementation of the activities referred to in paragraph 115(b) above.

Source: Decision 18/CMA.1 2018

Further, the UNFCCC Secretariat, for preparing the Synthesis Report⁹ on L&D, is suggested to consider national reports other than BTRs. However, there are some existing platforms, such as the Santiago Network – the technical arm under Warsaw International Mechanism (WIM) – which deliver technical assistance to relevant organisations, bodies, networks, and experts for implementing relevant approaches for averting,

minimising, and addressing loss and damage at the local, national, and regional levels in developing countries. While the efforts to report on loss and damage under the Paris Agreement is shaping up, many global initiatives collect data on loss and damage and can support reporting by countries. Table 1 highlights the same.

Table 1 Global initiatives for disaster data collection

Institution	Objective	Scope	Time coverage	Linkage with science (exploring the contribution of climate change)
World Meteorological Organization	Provides an overview of impacts caused by weather, climate, and water extremes globally	Extreme and slow-onset events	1920 onwards	Yes
Desinventar	Tracks disaster losses and helps generate national disaster inventories and the construction of L&D databases	All types but focused on a few developing countries	1994 onwards	No
World Weather Attribution	Quantifies how climate change influences the intensity and likelihood of an extreme weather event using weather observations and computer modelling	Droughts, extreme rainfall, heatwaves, storms, cold spells, wildfires	2015	Yes
Intergovernmental Panel on Climate Change (IPCC)	Lends scientific support to increase tangible support and finance for loss and damage	Extreme and slow-onset events	2022	Yes
United Nations Office for Disaster Risk Reduction (UNDRR)	Tracks both hazardous events as well as disaggregated losses and damages at localised scales.	Extreme and slow-onset events	2000	No
Emergency Events Database (EM-DAT)	Aims to rationalise decision-making for disaster preparedness and disaster risk reduction strategies and supports vulnerability assessments	All natural and technological	1900 onwards	No
Asian Disaster Reduction Center (ADRC)	Provides event-specific disaster information globally to promote disaster risk reduction (DRR)	Extreme and slow-onset events	1998	No

Source: Authors' compilation of information from WMO 2024, Desinventar 2024; WWA 2024, IPCC 2024, UNDRR 2024 EM-DAT 2024, ADRC 2024.

9. Highlights the ongoing efforts and progress in addressing loss and damage issues but does not replace developing countries' requests for a gap report based on the best available science.

The initiatives outlined in Table 1 are critical in enhancing our understanding of disaster risks, impacts, and necessary responses. These initiatives provide essential data that help guide national disaster risk reduction (DRR) strategies and support decision-making with regards preparedness and resilience-building efforts. However, there remain challenges in terms of coverage (limited thematic or regional coverage), comprehensiveness (lack of inclusion of all related and critical aspects), timeline (differentiated years coverage), reporting bias (focus on frequently reported or more prominent disasters only), and quality (focus on only limited aspects). Institutions like the World Meteorological Organization and IPCC contribute by linking disaster data to climate science, enabling better forecasts and attribution of extreme weather events. Other databases, such as DesInventar and EM-DAT, offer a wealth of historical and current data, helping countries assess vulnerabilities and losses, especially in climate-vulnerable regions, to guide resource allocation for recovery and adaptation strategies. Together, they form a comprehensive system that drives international cooperation in disaster risk management and climate action.

Apart from the global initiatives listed above, many national institutions and governance systems support the reporting of disasters. For example, India's apex body for disaster management, the National Disaster Management Authority (NDMA), is responsible for establishing policies, plans, and guidelines for disaster management and has created institutional mechanisms at the state and district levels. Currently, data is collected by state and district governments through event-specific disaster reports called 'situation reports' that provide a summary of the current status of actions and the impact of disasters. Additionally, the National Database for Emergency Management (NDEM) is a multi-scale geospatial database that aids emergency/disaster management in the country by capturing preparedness, hazard/risk zonation, damage assessments, and emergency response at the behest of the Ministry of Home Affairs (MHA). While states have spearheaded efforts to collect information within their administrative boundaries, this limits the understanding of risk and impacts nationally and serves more as an early warning tool (Gupta 2022). If we look at another example, Fiji's National Disaster Risk Reduction Policy (2018–2030), aligned with the Sendai Framework, emphasises improving disaster-related data systems (Ministry of Disaster Management and Meteorological Services 2018).

It uses advanced technologies, such as a geographic information system (GIS) and an early warning system (EWS), to ensure accurate and timely data collection and also encourages community-level data gathering to enhance preparedness and response.

However, despite there being some structures in place within the current transparency arrangement for reporting on L&D, there exist several challenges and limitations:

- Vulnerable countries have **archaic institutional infrastructures, a limited capacity to collect data, a lack of systematic planning, and limited domain experts.**
- The **lines between economic and non-economic loss and damage (NELD) are blurred**, especially as NELD can have an equal impact on individuals and communities. Systems for accounting for the opportunity costs arising from NELD, such as the loss of culture, heritage, mobility, and ecosystems, are lacking. This is further compounded by the limited ability to quantify the role of human activity in climate-induced disasters, i.e., to estimate whether and to what extent human activities have changed the intensity or frequency of these events.
- Following the occurrence of disasters, countries have to deal with pressing issues in terms of managing the impacts and recovering from the disaster. Hence, **developing countries facing multiple challenges have limited access to resources (technical and financial) to reflect upon and gather insights on the impacts of disasters.** While implementing agencies conduct immediate formal assessments to estimate the size and impact of the disaster, it remains a challenge for countries to consolidate information at the national level and take immediate actions.
- Further, there is a **lack of well-defined standard guidelines and consistent approaches for collecting and quantifying L&D data.** This leads to missing, unreported, and underreported data, making data aggregation difficult and source data non-comparable.
- Lastly, there are operational challenges as a result of regional disparities in this space. Since **all impacts are not equally understood across geographies**, it hampers the process of efficiently and effectively managing L&D and reporting on the same.

BOX 2 EM-DAT: A database on loss and damage

EM-DAT is the globally recognised dataset on disaster data to rationalise disaster preparedness decision-making while providing an objective basis for vulnerability and risk assessments. It captures essential core data across various disaster groups from 1900 to the present from various sources across the world, including the United Nations, non-governmental organisations (NGOs), governments, insurance companies, research institutes, and the press. The data covers the human impacts of disasters, economic impacts, and disaster-specific international aid contributions. To highlight the data challenges associated with monitoring loss and damage, we analysed EM-DAT datasets for 2000–2022. The table below showcases the percentage of missing data across the country groups.

Table 2 Percentage of data missing from 2000–2022

Institution	Total events reported	% of data missing for deaths	% of data missing for affected population	% of data missing for economic damages
World	7,411	30%	22%	64%
Developed countries	1,963	33%	41%	51%
Developing countries	3,593	26%	14%	63%
SIDS	309	50%	21%	60%
LDC	1,263	33%	11%	89%

Source: CEEW analysis

The data indicates that there are significant differences in countries' capacities to report losses and damages. However, there are multiple challenges, including verification biases (limited number of sources and limitations related to how effectively disasters are reported worldwide); time biases (unequal reporting quality and coverage over time), hazard-related biases (focus on some hazards due to better data, a focus on high-intensity disasters, or a lack of reporting on slow-onset events) and accounting biases (a focus on affected populations than economic costs). Our analysis indicates that the challenge that permeates every aspect is the lack of data, which hides the true costs and impacts on countries across the years.

To put this in perspective, we estimated long-term averages in the data availability between 2000 and 2022.¹⁰ A preliminary analysis indicates that there is more reporting on human impact data (affected population and deaths) than economic costs, where 65 per cent of reported events across all countries lack data on economic damages. If we bifurcate this further, **63 per cent of reported events in developing countries lack information on economic damages, while the**

figure stands at over 89 per cent in LDCs and nearly 60 per cent in SIDs. This poor accounting of economic damages indicates a lack of capacity, technical expertise, and inherent methodological inaccuracies in estimating the economic costs of disasters. Additionally, the data are skewed towards big events that are widely reported. Our analysis notes that prominent developing countries such as India, Bangladesh, Argentina, and Indonesia lack data on economic damages for **70 per cent or more of climate disasters**. This trend only intensifies in countries with added vulnerabilities like SIDS and LDCs. About 84 per cent of reported events in these countries lack data on economic damages – the highest across all country groups.

These challenges associated with the transparency of L&D – missing data points, lack of standards and guidelines, limited technical capacities, and financial constraints – are fundamental in nature and similar to the ongoing climate transparency debate on adaptation/mitigation. The subsequent section discusses how different institutions could address some of these challenges and support transparency with regards L&D.

10. The analysis was conducted for the mentioned duration due to data gaps in collection and quality in the prior years. 2022 was the latest available for the data available at EM-DAT.

3. Leveraging the existing arrangement

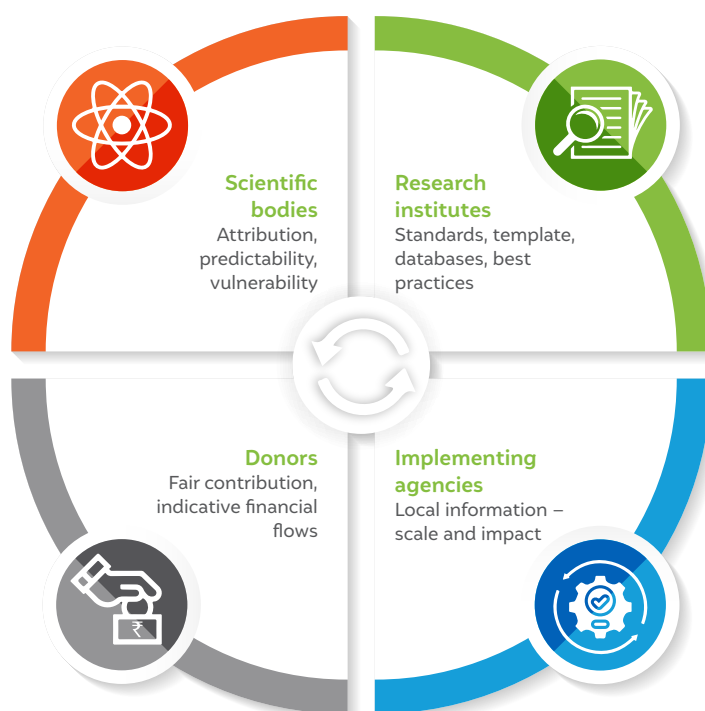
Various institutions – scientific bodies, research institutes, implementing agencies, and donors – play an important role in enabling resource allocation toward loss and damage by providing supporting evidence, assisting disaster management, providing estimations and quantifications, and making financial contributions. It is important to explore how the knowledge and capacities of these bodies can be leveraged and built upon to enhance transparency with regards to L&D, to better inform climate negotiations.

Research institutes that have developed databases such as EM-DAT and Desinventar are critical for driving the debate and strengthening the transparency of L&D. Grounded in informed research and evidence collection, they can help shape the longer-term strategic agenda. By leveraging their knowledge, **standard reporting methodologies/templates** can be developed, which can help address data gaps and lead to better disaster-related assessments and estimations, both economic and non-economic. As research capabilities are currently skewed towards developed countries, the current data may not accurately reflect national realities of all countries, making it important to integrate a validation mechanism for verifying

estimates of disaster impacts in global databases. Further, research institutions could compile case studies on best practices for dealing with different climate events to advance a learning environment. They could also collect **disaggregated data** to capture the impact of smaller-scale events and identify vulnerable populations to facilitate a holistic picture of impacts. These research institutes can further our understanding **of the challenges and gaps** associated with L&D and provide insights to support countries' loss and damage priorities, plans, and actions.

The **scientific community** – including organisations such as the IPCC, WMO, and WWA – plays a critical role in building **the knowledge base** on loss and damage, as not all impacts are equally understood, and there exist differentiated research capabilities across countries. Given this, the scientific community's technical expertise can help improve climate attribution science and contribute to developing a better understanding of the predictability of events, thereby enabling better-informed decision-making and offering the evidentiary foundation for resource allocation. These bodies can also collaborate with policymakers, civil society, and practitioners to develop a standardised reporting framework (e.g., indicators and framework) that is evidence-based and scientifically robust and contributes to refining existing methodologies.

Figure 1 Roles of institutions in enhancing transparency of loss and damage



Source: CEEW conceptualisation

Implementing agencies such as national disaster bodies, the UNDP, and the UNEP, which are predominantly responsible for supporting affected regions at the time of disasters, could provide local information on the impact, scale, losses, and other information relevant to disaster management. In addition, a detailed analysis of the disaster-wise loss and damage faced by developing countries, especially in LDCs and SIDs, can help identify emerging disaster hotspots to strengthen preparedness and avert losses. Given their administrative experience and functional relationships with different agencies, implementing agencies can help collect localised data related to smaller-scale events, gain access to funding, and manage administrative tasks. Such on-ground and long-term information on dealing with climate stresses could be leveraged by research institutes for preparing case studies. It could also contribute to a better understanding of the varied impacts of loss and damage or similar climate stress across the region.

Donors to the FrLD – primarily the developed countries with support encouraged from multilateral institutions and financial intermediaries – are responsible for supporting vulnerable countries affected by the impacts of climate change. Given this, donors need to communicate how their contributions are fair and meet the requirements of vulnerable countries. In addition, donors should also communicate their indicative financial flows to the FrLD and associated information on how to access it. An equally important aspect is to be transparent in terms of the recipients of the loss and damage finance at the subnational level – mainly whether it is reaching the most vulnerable groups within countries – women, Indigenous people, ethnic minorities, and other relevant stakeholders. In return, regular monitoring, evaluation, and learning (MEL) focused reporting can help donors track the intended impact of their investments and make informed decisions about the allocation of future funding. They can ensure that resources are allocated effectively and efficiently to projects and programmes that deliver tangible benefits to those most in need.

Lastly, national governments need to effectively communicate their needs and build domestic capacities using the necessary support as well as play an overarching role in coordinating all the key stakeholders mentioned above. This could be done by creating an enabling environment and building mechanisms for identifying hotspots, building technical capacity for quantification, facilitating efficient deployment of

The existing multilateral institutions can be leveraged to enhance transparency on L&D to better inform negotiations.

finance, and driving better technology adoption. With the rising intensity and frequency of disasters, countries can explore the potential of geospatial technologies and emerging tools such as unmanned aerial vehicle (UAVs) that can be harnessed for enhancing the mapping loss and damage. Additionally, emerging technologies such as machine learning can play a crucial role in analysing large datasets on disaster occurrences, and with the help of pattern recognition technologies, disaster hotspot mapping could be achieved.

4. Way forward

Transparent reporting on loss and damage is important for strengthening the evidence on the impact and scale of climate-induced disasters and hence ensuring that developing countries are fairly supported for the impacts. However, the lack of data can also hinder vulnerable countries from accessing the support they need. Here, multilateral institutions can play a critical role in offering enhanced support along with developed countries, in determining what fair and sufficient compensation means, and in holding developed countries responsible and accountable. It is also necessary to share learning experiences and best practices/case studies to support vulnerable countries in preparing for and managing their climate disasters. This can also help generate insights on how limited funds can be utilised better.

Currently, a diverse set of actors and institutions are working to gather information on loss and damage impacts. It is important to leverage and build upon their strengths by developing standards for reporting on loss and damage, investigating the science underlying it, and better estimating/quantifying both economic and non-economic losses. This can help inform the prioritisation of vulnerable regions for receiving funds and aid negotiations regarding resource allocation based on actual requirements rather than committing financial flows as a political exercise.

It is clear: there is a vast data gap that has led to a lack of information on the size of climate risks, impacts and needs, as well as the impacted sectors. However, there are multiple action areas. The UN Climate

Change Secretariat, through the Executive Committee of the Warsaw International Mechanism and Santiago Network, should bring these institutions together and facilitate technical science–policy–action dialogues to enhance L&D transparency. These dialogues should have balanced participation from Global North and Global South institutions/actors.

Additionally, with the upcoming climate summit in Baku in November 2024 and the next one in Brazil in 2025, there is an opportunity to accelerate action on enhancing transparency in reporting loss and damage. India has announced its intent to host COP33 in 2028, which also marks the conclusion of the second Global Stocktake (GST). India has already shouldered several leadership initiatives related to L&D, such as the launching of the Coalition of Disaster Resilient Infrastructure (CDRI), and is a founding member of the Infrastructure for Resilient Island States (IRIS), hosted at CDRI in India. Now, there is yet another opportunity for India to advocate for a South-led research consortium

dedicated to the scientific exploration of extreme climate event attribution to enrich climate science, build research capacities in developing countries, and strengthen the loss and damage framework, thereby creating an enabling environment to discuss evidence that informs various facets of L&D negotiations.

Conclusively, impacts can be better understood if they are recorded systematically and analysed. Thus, reporting remains critical to not only generate evidence on the scale and scope of impacts but can also serve as a common platform for sharing information, best practices, and lessons learned, facilitating knowledge exchange and mutual support among countries facing similar challenges.



Transparency on loss and damage is critical to generate evidence on impacts and offer a platform for accruing and sharing knowledge.

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