TAKING STOCK, TAKING ACTION:
CHANGING COURSE TO 1.5°C 

WWF Expectations for UNFCCC COP28

June 2023
INTRODUCTION: THE STATE OF PLAY OF CLIMATE ACTION IN 2023

The latest cycle of climate science reports from the IPCC are unequivocal: if humanity does not change course, by accelerating the shift away from fossil fuels and building low carbon climate resilient economies, we will miss the chance to limit warming to 1.5°C this century with limited overshoot. Already 3.3-3.6 billion people are vulnerable to climate change impacts, and this number will rapidly increase with rising temperatures.

COP28 must be the moment where the world rallies to meet the climate challenge. Parties must decide to dramatically accelerate implementation at the sectoral level through zero emissions technologies, breaking the dependence on fossil fuels, building climate resilience, and compensating for inevitable loss and damage.

The Global Stocktake (GST) is the Paris Agreement mechanism to compel governments and other actors to collectively face up to the consequences of their actions and inaction. The first GST is set to conclude that global efforts to date are woefully insufficient, and we are far off course. The response by Parties must be to choose the kind of future they and future generations will face.

ESSENTIAL OUTCOMES REQUIRED FROM COP28:

- **Strong political signals to phase out fossil fuels** no later than 2050, with developed countries achieving this sooner, including targets for renewables, energy efficiency and energy access.

- **A successful Global Stocktake**, which:
  - paves the way for unprecedented and immediate implementation of current NDCs through sectoral policies and measures, especially on energy, nature and food systems;
  - strengthens international cooperation and other enabling conditions for stronger NDCs by 2025 or earlier, with revised 2030 targets in addition to 2035 targets.

- **Full operationalization of the Loss and Damage Fund**, with substantial pledges of new funds and progress on alternative sources.

- **A decision on a comprehensive framework for the Global Goal on Adaptation** with the guiding structure agreed at COP27.

- **Scaling up provision of public finance by developed countries** to beyond $100 billion per annum in line with needs of developing countries.

- **Alignment of all private and public financial flows with climate objectives.**

WWF INTERNATIONAL 2023
COP28 LEGACY: AN ENHANCED IMPLEMENTATION STRATEGY

Since COP26 in Glasgow, there has been much talk of a ‘shift to implementation’, with little progress. Parties should agree on a strategy for enhanced implementation of the actions, policies and measures required to meet current targets, and enable the more ambitious targets needed to close the ambition gap and build the climate resilience of people and nature. Elements of such a strategy should include:

- **Move from target-setting to coordinated policies and implementation of actions:** National targets for emissions reductions and adaptation outcomes should continue to play a central role under the Paris Agreement. However, targets are meaningless if they are not backed up by national policies and the implementation of transformative actions. These need not be left to parties to implement in isolation at the national level. There are countless opportunities to accelerate and strengthen implementation through international coordination and cooperation at the sectoral level, and in many cases across sectors. Effective design and implementation of sectoral actions will require engagement of relevant decision-makers, including Ministers responsible for the different sectors. Some topics that could benefit from greater international collaboration are in energy efficiency in areas such as cooling technologies, accelerated expansion of renewable energies, transportation, and hard to abate sectors such as steel and cement.

- **Aligning regimes and Institutions to support implementation:** Because of its universality, the multilateral regime created under the climate convention and the Paris Agreement must continue to play a central role in global efforts to combat climate change. But this issue is currently being addressed across a wide range of multilateral regimes and institutions, including by international financial institutions, UN agencies, and regional and plurilateral processes. The UNFCCC and Paris regime should be open to constructive engagement, dialogue and cooperation with these initiatives, to achieve synergies, ensure accountability, leverage resources and build political momentum. This openness to relevant parallel initiatives should also increasingly include non-state and sub-national initiatives, such as the Global Climate Action Agenda and the work of the Climate Champions.

- **Strengthening accountability and credibility:** There is currently no mechanism that can ensure that the Parties’ individual efforts add up to the global effort required to meet agreed goals, and Parties cannot be held legally accountable for meeting their commitments. If Parties are not able to demonstrate in their response to the first Global Stocktake by 2025 that they are able to agree on measures and targets to close the emissions gap, they should consider strengthening the bottom-up, nationally determined and largely voluntary nature of the Paris climate regime. For countries, we believe that credible commitments must be reflected in national legislation; and be accompanied by appropriate planning and implementation at the sectoral level, with the engagement of line Ministries. WWF supports the UN Secretary General’s call for developed countries to reach net-zero by 2040. For non-State entities, the High Level Expert Group on Net-Zero Emissions Commitments of Non-State Entities has presented useful recommendations to ensure credibility of commitments that should be rapidly and fully implemented.
REQUIRED OUTCOMES FROM COP28
FORMAL NEGOTIATIONS

COVER TEXTS. With the conclusion of the Paris Rulebook and the shift to implementation, the Cover Texts of the COP and the CMA have taken on a new importance in the COP outcomes. They increasingly provide the site for negotiations over new directions for the global climate regime, sending signals on key issues like eliminating fossil fuels and others that do not have a corresponding agenda item in other negotiation processes. The COP28 cover text is an opportunity to decide on and signal the importance of:

- The outcome of the first Global Stocktake, including a roadmap to align Party responses to the Paris Agreement, limiting temperature rise to 1.5°C with low or limited overshoot.
- Phase-out of all fossil fuels and fossil fuel subsidies, with targets for renewable energy - especially wind and solar, for access to clean energy for all and for energy efficiency;
- A shift towards effective implementation at the sectoral level;
- Urgent, accelerated action towards, and mobilization of resources for, building climate resilience of vulnerable people and nature while also addressing loss and damage.
- Nature to achieve its full potential in the fight against climate change, including through nature-based solutions for mitigation and adaptation;
- Transforming the global food system.

GLOBAL STOCKTAKE. At COP28, Parties will come together to consider the outputs of the first global stocktake, and define the UNFCCC political landscape for the next five years. Parties and key stakeholders must make all necessary efforts to strengthen the accountability and expectations of Parties, and that all stakeholders stand ready to implement required measures across sectors and jurisdictions.

WWF’s recommendations for high level political messages from the global stocktake are the following:

- Commitments from Parties to revisit and strengthen pre-2030 commitments and communicate 2035 targets: both in line with an equitable global pathway to 1.5°C with no or limited overshoot;
- Developed countries need to develop pathways to nature-positive, net-zero emissions by 2040 and developing countries by 2050;
- Alignment of governance, policy and national legislation with climate commitments;
- Parties must recognize the interdependence of safeguarding nature and decarbonizing energy and industrial systems in achieving social and economic goals;
- Parties recognize that safeguarding of nature and decarbonization must happen in parallel, and that action and support for both must be accelerated.

The outcome of the global stocktake should be a global roadmap to reset climate ambition and implementation in line with sustainable and equitable global pathways to 1.5°C with low or limited overshoot. This should signal the shift to urgent implementation, with the following elements:

- Ambitious targets in key emitting sectors at the national level, including international cooperation to accelerate actions, strengthen ambition and ensure synergies.
- Ambitious targets for expanding renewable energy, energy efficiency and energy access;
- Action and support to conserve 30 to 50 per cent of land, freshwater and ocean sinks by 2050;
- Clarification of the roles and responsibilities of ongoing UNFCCC processes in the context of the outcomes of the GST, including any additional mandates.
- Action and support mechanisms to ensure accessibility of financing for conditional aspects of nationally determined contributions (NDCs).

NEW WORK PROGRAMMES ON MITIGATION AND ON JUST TRANSITION.
These work programmes are welcome additions to the UNFCCC and provide an opportunity to accelerate sectoral decarbonization and a just transition to renewable energy. This will require deep engagement, alignment and agreement on the concrete actions, measures and milestones to inform and guide parties, subnational governments and non-State actors. The guiding vision for both tracks must include peaking global emissions immediately, reducing emissions by more than 43% from 2019 levels by 2030, and by 60% by 2035. The outcomes of these work programmes should inform and enable more ambitious NDCs in 2025 and 2030, international cooperation strategies and plans, and decisions by all actors, including the private sector and public and private financial institutions.

- **Mitigation Work Programme (MWP):** We see the outcomes of this year as part of a globally agreed plan to phase out all fossil fuels as the theme for 2023 is accelerating just energy transition, including by implementing policies and measures with global overview and country-specific experience; addressing financial, technological and capacity-building needs in this area, such as through international cooperation,
including with non-Party stakeholders, and provision of support to developing countries; and promoting sustainable development and understanding socioeconomic effects.

The MWP should have a strong focus on implementation. We hope the dialogues are constructive and solutions-focused, avoiding unnecessary discussions already contemplated in other work streams, in order to allow for countries to significantly advance on implementing their current commitments and pave the way for stronger ones in the 2025 and 2030 NDCs. For that, the sectoral focus will be fundamental. Strengthening international cooperation should be front and centre in the MWP and investment-focused events.

We expect the Ministerial at COP28 to build on the report of the dialogues and provide strong guidance to enhance ambition and implementation from 2024 onwards, in line with global stocktake recommendations. WWF has proposed a framework for the first dialogue on mitigation options and enabling conditions highlighted by the IPCC in AR6. We also hope that, given their relevance, the dialogues and the parallel investment-focused events will be open to all UNFCCC observers.

- **Work Program on Just Transition**: a decision creating this programme will be adopted at COP28, when the first Ministerial on the theme will also take place. Its objective, as decided in COP27, is the discussion of pathways to achieving the goals of the Paris Agreement. The Just Transition Work Programme should provide guidance to national governments on how to design such pathways in a just and equitable manner, with the full participation of all stakeholders and enhanced international cooperation. The current Just Transition initiatives by the G7 with South Africa, and enhanced international cooperation. The current stocktake process needs to be defined.

- **Preventing and Responding to Impacts.** Every increment of warming will push many impacts beyond the limits of adaptation, and result in loss and damage, especially to the most vulnerable countries, its people and nature, most of which have contributed little to causing the problem. Climate justice requires helping the most vulnerable weather the climate crisis. COP28 must deliver the following outcomes to scale up adaptation actions and protect them:

  - **Glasgow–Sharm El-Sheikh work programme on the global goal on adaptation**: Decide on a comprehensive framework for the Global Goal on Adaptation (GGA) with the guided structured approaches as outlined at COP27, with defined global mid- and long term targets (2030, 2040 and 2050), metrics, and indicators. To achieve this overall objective, adequate means of implementation need to be put in place. How the GGA feeds into the global stocktake process needs to be defined.

  - **Finance and support for Adaptation and building climate resilience**: Agree on a roadmap for doubling the adaptation finance commitment by 2025 with the baseline of 2019 as a minimum and allocating at least 50% of public climate finance for adaptation as grants. The Adaptation Finance goal needs to be a separate goal in the New Collective Quantify Goal.

- **The National Adaptation Plans (NAPs)**: Decide that developed countries should provide adequate support for the implementation of the developing countries NAPs. The decision should also encourage countries who have not submitted their NAPs to do so, and request the UNFCCC financial mechanism (Green Climate Fund, Adaptation Fund, Global Environment Facility) to provide necessary support with easy and direct access of funds for NAPs preparation and implementation.

- **Operationalizing the agreed Loss and Damage Fund**: Full operationalization of the Loss and Damage Fund with substantial new funding pledges; a process for examining and deciding on alternative sources and a recognition of the role and limitations of broader existing funding arrangements. Loss and Damage finance needs to be a separate item in the New Collective Quantified Goal.

- **Santiago Network on Loss and Damage.** Full operationalization of the Santiago Network on Loss and Damage and new and additional funding committed.

**FINANCE AND SUPPORT FOR DEVELOPING COUNTRIES.** Finance, technology and capacity-building support are the glue that holds together the parties, architecture and cooperation under the Climate Convention and the Paris Agreement. Much of the promise of equity, justice and fairness that the climate regime embodies depends on adequate financial resources. The much discussed course correction expected this year will depend to no small extent on success in the following areas:

- **The USD 100 billion** - This goal has not been met so far, but meeting it is paramount for building trust in the negotiations. Closing the financial gap (i.e. mobilizing USD600 bn of climate finance between 2020 and the end of 2025) should be an obligation of all developed countries and one of the financial priorities during the incoming months and years. The positive signals from the Petersberg Climate Dialogue that developed countries could be on track to meet the USD100 billion goal this year is welcome. However, this must be achieved with scaled up public finance, and not be through creative accounting.

- **Doubling Adaptation finance** - This goal should be included in discussions on both Green Climate Fund (GCF) replenishment and the aspirational goals of the Adaptation Fund Board, as those funds are in the front row for adaptation funding - and a significant amount of adaptation money should be directed via GCF, as per decision 1/CP.16.

- **New Collective Quantified Goal (NCQG)** - In Paris, via decision 1/CP.21, all parties agreed to a new collective quantified goal on finance, starting from the floor of USD100 bn by 2025. As it is a continuation to the USD100 billion per year goal, it should be mostly an
obligation of developed countries. However, there can be an additional goal also for other parties, as per the encouragement in article 9.2 of the Paris Agreement, to take into account the changing responsibilities and respective capabilities.

- Delivering on Article 2.1c - Making all financial flows consistent with the pathway towards low greenhouse gas emissions and climate resilient development is an important step towards reaching climate neutrality in 2050. While this goal should be pursued by all parties, it should not be an excuse for not delivering on both the USD100 billion goal and delaying discussions on the new collective quantified goal. Maintaining a separation from provision of finance under Article 9 is fundamental, while recognizing the overlaps.

INDIGENOUS PEOPLES AND LOCAL COMMUNITIES. COP28 must ensure that both Indigenous Peoples and local communities are appropriately supported within a rights-based approach to protect, govern and manage their traditional lands, enhance their traditional knowledge systems and sustain their livelihoods, as well as their contributions to address climate change and biodiversity loss. Indigenous Peoples and local communities should be integrally involved in the planning, design and implementation of climate actions.

FOOD SYSTEMS. The IPCC is clear that without addressing emissions from food systems - in addition to rapid decarbonization of all other sectors - it will not be possible to keep 1.5°C within reach. Therefore, governments need to take a food systems approach when tackling climate change, and elevate the topic on the COP28 agenda. A food systems approach means a focus on nature-positive food production, healthy and sustainable diets and nutrition, and food loss and waste. Established at COP27, the four-year “Sharm el-Sheikh joint work on implementation of climate action on agriculture and food security” must go beyond a series of workshops. In Dubai, we need to see a roadmap with concrete steps to implement climate action across the entire food system at international and national level, including and especially in nationally determined construction and National Adaptation Plans.

STRENGTHENING OCEAN-BASED ACTION THROUGH THE OCEAN CLIMATE DIALOGUE. The Ocean Climate Dialogue provides a critical forum for parties to explore how to strengthen the mitigation, adaptation and resilience potential of the ocean, as well as dependent communities and economies, and make the ocean a vital aspect of national climate change goals, policies, strategies and their implementation. The 2023 Dialogue outcomes should promote the inclusion of ocean-based climate solutions in nationally determined contributions and National Adaptation Plans, and long-term strategies and actions by Governments to advance nature-based solutions and measures for ocean and coasts that are nature-positive and can deliver net-zero outcomes. Importantly, the Dialogue should also highlight ways to ensure that clear pathways, enabling conditions and mechanisms are created and/or strengthened for Indigenous Peoples, local communities to have timely and equitable access to ocean-climate adaptation finance, technology transfer and capacity building. It should also formulate concrete, actionable recommendations on how the relevant work programmes and constituted bodies under the UNFCCC, especially those on finance, technology, adaptation, and capacity building, should continue to integrate and strengthen ocean-based action in their mandates and work plans. These recommendations should inform relevant COP28 negotiations, the Global Stocktake, and ocean-climate action across relevant conventions, and should be reflected in the informal summary report submitted to Parties at COP28.

ARTICLE 6 - MARKET AND NON-MARKET MECHANISMS. With the Article 6 rulebook finally in place, it’s time to focus on the implementation of the Market and non-Market Mechanisms. The flaws of the rapidly growing Voluntary Carbon Markets and the controversial practice of making carbon neutrality and offset claims must be addressed properly, making full use of the tools of the Paris Agreement such as corresponding adjustments. We need a global network of registries, ensuring the transparency and traceability of credits issued. The failure of the Art 6.4 Supervisory Body at COP27 to prepare an acceptable guidance concerning removals, must not be repeated. All measures possible must be taken to prevent the Article 6 markets from being undermined by low quality credits via the carry-over from the Kyoto mechanisms. The full potential of article 6.8 must be realized, including for funding results based actions for areas where markets have often proven problematic, such as land-based removals, nature-based solutions and carbon sequestration.