

Decision -/CP.27

Sharm el-Sheikh Implementation Plan

The Conference of the Parties,

Recalling decisions 1/CP.19, 1/CP.20, 1/CP.21, 1/CP.22, 1/CP.23, 1/CP.24, 1/CP.25 and 1/CP.26,

Noting decision -/CMA.4,¹

Guided by science and principles,

Reaffirming the outcomes of all previous Conferences of the Parties, Conferences of the Parties serving as the meeting of the Parties to the Kyoto Protocol and Conferences of the Parties serving as the meeting of the Parties to the Paris Agreement, including decisions 1/CP.26, 1/CMP.17 and 1/CMA.3 (the Glasgow Climate Pact),

Also reaffirming the critical role of multilateralism based on United Nations values and principles, including in the context of the implementation of the Convention and the Paris Agreement, and the importance of international cooperation for addressing global issues, including climate change, in the context of sustainable development and efforts to eradicate poverty,

Noting the importance of transition to sustainable lifestyles and sustainable patterns of consumption and production for efforts to address climate change,

Also noting the importance of pursuing an approach to education that promotes a shift in lifestyles while fostering patterns of development and sustainability based on care, community and cooperation,

Acknowledging that climate change is a common concern of humankind, Parties should, when taking action to address climate change, respect, promote and consider their respective obligations on human rights, the right to a clean, healthy and sustainable environment, the right to health, the rights of indigenous peoples, local communities, migrants, children, persons with disabilities and people in vulnerable situations and the right to development, as well as gender equality, empowerment of women and intergenerational equity,

Noting the importance of ensuring the integrity of all ecosystems, including in forests, the ocean and the cryosphere, and the protection of biodiversity, recognized by some cultures as Mother Earth, and also noting the importance of ‘climate justice’, when taking action to address climate change,

Emphasizing that enhanced effective climate action should be implemented in a manner that is just and inclusive while minimizing negative social or economic impacts that may arise from climate action,

Recognizing the fundamental priority of safeguarding food security and ending hunger, and the particular vulnerabilities of food production systems to the adverse impacts of climate change,

¹ Draft decision entitled “Sharm el-Sheikh Implementation Plan” proposed under agenda item 2 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

Also recognizing the critical role of protecting, conserving and restoring water systems and water-related ecosystems in delivering climate adaptation benefits and co-benefits, while ensuring social and environmental safeguards,

Underlines the urgent need to address, in a comprehensive and synergetic manner, the interlinked global crises of climate change and biodiversity loss in the broader context of achieving the Sustainable Development Goals, as well as the vital importance of protecting, conserving, restoring and sustainably using nature and ecosystems for effective and sustainable climate action,¹

Acknowledges that the impacts of climate change exacerbate the global energy and food crises, and vice versa, particularly in developing countries,

Stresses that the increasingly complex and challenging global geopolitical situation and its impact on the energy, food and economic situations, as well as the additional challenges associated with the socioeconomic recovery from the coronavirus pandemic, should not be used as a pretext for backtracking, backsliding or de-prioritizing climate action;

I. Science and urgency

1. *Welcomes* the contributions of Working Groups II² and III³ to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change;
2. *Recognizes* the importance of the best available science for effective climate action and policymaking;
3. *Takes note* of the 2022 adaptation gap⁴ and emissions gap⁵ reports of the United Nations Environment Programme, and recent global and regional reports of the World Meteorological Organization on the state of the climate;⁶
4. *Reiterates* that the impacts of climate change will be much lower at the temperature increase of 1.5 °C compared with 2 °C⁷ and *resolves* to pursue further efforts to limit the temperature increase to 1.5 °C;
5. *Recognizes* the impact of climate change on the cryosphere and the need for further understanding of these impacts, including of tipping points;

² Intergovernmental Panel on Climate Change. 2022. *Climate Change 2022: Impacts, Adaptation, and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. H Pörtner, D Roberts, M Tignor, et al. (eds.). Cambridge, United Kingdom: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg2/>.

³ Intergovernmental Panel on Climate Change. 2022. *Climate Change 2022: Mitigation of Climate Change. Contribution of Working Group III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. P Shukla, J Skea, R Slade, et al. (eds.). Cambridge and New York: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg3/>.

⁴ See United Nations Environment Programme. 2022. *Adaptation Gap Report 2022: Too Little, Too Slow - Climate adaptation failure puts world at risk*. Nairobi: United Nations Environment Programme. Available at <https://www.unep.org/resources/adaptation-gap-report-2022>.

⁵ See United Nations Environment Programme. 2022. *Emissions Gap Report 2022: The Closing Window – Climate crisis calls for rapid transformation of societies*. Nairobi: United Nations Environment Programme. Available at <https://www.unep.org/resources/emissions-gap-report-2022>.

⁶ See, for example, World Meteorological Organization. 2022. *State of the Global Climate 2021*. Geneva: World Meteorological Organization. Available at <https://public.wmo.int/en/our-mandate/climate/wmo-statement-state-of-global-climate>.

⁷ Decision 1/CP.26, para. 16, and decision 1/CMA.3, para. 21.

II. Enhancing ambition and implementation

6. *Resolves* to implement ambitious, just, equitable and inclusive transitions to low-emission and climate-resilient development in line with the principles and objectives of the Convention, the Kyoto Protocol and the Paris Agreement, taking into account this decision, the Glasgow Climate Pact and other relevant decisions of the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement;
7. *Expresses appreciation* to the Heads of State and Government who participated in the Sharm el-Sheikh Climate Implementation Summit for their support in enhancing and accelerating the implementation of climate action;

III. Energy

8. *Emphasizes* the urgent need for immediate, deep, rapid and sustained reductions in global greenhouse gas emissions by Parties across all applicable sectors, including through increase in low-emission and renewable energy, just energy transition partnerships and other cooperative actions;
9. *Recognizes* that the unprecedented global energy crisis underlines the urgency to rapidly transform energy systems to be more secure, reliable, and resilient, including by accelerating clean and just transitions to renewable energy during this critical decade of action;
10. *Stresses* the importance of enhancing a clean energy mix, including low-emission and renewable energy, at all levels as part of diversifying energy mixes and systems, in line with national circumstances and recognizing the need for support towards just transitions;

IV. Mitigation

11. *Recognizes* that limiting global warming to 1.5 °C requires rapid, deep and sustained reductions in global greenhouse gas emissions of 43 per cent by 2030 relative to the 2019 level;
12. *Also recognizes* that this requires accelerated action in this critical decade, on the basis of equity and the best available scientific knowledge, reflecting common but differentiated responsibilities and respective capabilities, in the light of different national circumstances and in the context of sustainable development and efforts to eradicate poverty;
13. *Calls upon* Parties to accelerate the development, deployment and dissemination of technologies, and the adoption of policies, to transition towards low-emission energy systems, including by rapidly scaling up the deployment of clean power generation and energy efficiency measures, including accelerating efforts towards the phasedown of unabated coal power and phase-out of inefficient fossil fuel subsidies, while providing targeted support to the poorest and most vulnerable in line with national circumstances and recognizing the need for support towards a just transition;
14. *Reiterates*⁸ its invitation to Parties to consider further actions to reduce by 2030 non-carbon dioxide greenhouse gas emissions, including methane;
15. *Emphasizes* the importance of protecting, conserving and restoring nature and ecosystems to achieve the Paris Agreement temperature goal, including through forests and

⁸ Decision 1/CP.26, para. 19.

other terrestrial and marine ecosystems acting as sinks and reservoirs of greenhouse gases and by protecting biodiversity, while ensuring social and environmental safeguards;

16. *Recognizes* the importance of maximizing the positive and minimizing the negative economic and social impacts of the implementation of response measures, and *welcomes* the adoption of decisions -/CP.27,⁹ -/CMP.27¹⁰ and -/CMA.4;¹¹

V. Adaptation

17. *Notes with serious concern* the existing gap between current levels of adaptation and levels needed to respond to the adverse effect of climate change in line with findings from the contribution of Working Group II to the Intergovernmental Panel on Climate Change Sixth Assessment Report;

18. *Urges* Parties to adopt a transformational approach to enhancing adaptive capacity, strengthening resilience and reducing vulnerability to climate change;

19. *Also urges* developed country Parties to urgently and significantly scale up their provision of climate finance, technology transfer and capacity-building for adaptation so as to respond to the needs of developing country Parties as part of a global effort, including for the formulation and implementation of national adaptation plans and adaptation communications;

20. *Highlights* the role of the Least Developed Countries Fund and the Special Climate Change Fund in supporting actions by developing countries to address climate change, *welcomes* the pledges made to the two Funds and *invites* developed countries to further contribute to the two Funds;

21. *Emphasizes* the importance of protecting, conserving and restoring water and water-related ecosystems, including river basins, aquifers and lakes, and *urges* Parties to further integrate water into adaptation efforts;

VI. Loss and damage

22. *Notes with grave concern*, according to information in the contributions of Working Groups II and III to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change, the growing gravity, scope and frequency in all regions of loss and damage associated with the adverse effects of climate change, resulting in devastating economic and non-economic losses, including forced displacement and impacts on cultural heritage, human mobility and the lives and livelihoods of local communities, and *underlines* the importance of an adequate and effective response to loss and damage;

23. *Expresses deep concern* regarding the significant financial costs associated with loss and damage for developing countries, resulting in a growing debt burden and impairing the realization of the Sustainable Development Goals;

⁹ Draft decision entitled “Report of the forum on the impact of the implementation of response measures” proposed under agenda item 12 of the Conference of the Parties at its twenty-seventh session.

¹⁰ Draft decision entitled “Report of the forum on the impact of the implementation of response measures” proposed under agenda item 9 of the Conference of the Parties serving as the meeting of the Parties to the Kyoto Protocol at its seventeenth session.

¹¹ Draft decision entitled “Report of the forum on the impact of the implementation of response measures” proposed under agenda item 12 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

24. *Welcomes* the consideration, for the first time, of matters relating to funding arrangements responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage, under the Conference of the Parties and the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement and *also welcomes* the adoption of decisions -/CP.27¹² and -/CMA.4,¹³ on matters relating to funding arrangements responding to loss and damage associated with the adverse effects of climate change;

25. *Further welcomes* the adoption of decisions -/CP.27¹⁴ and -/CMA.4,¹⁵ establishing the institutional arrangements of the Santiago network for averting, minimizing and addressing loss and damage associated with the adverse effects of climate change to enable its full operationalization, including supporting its mandated role in catalysing technical assistance for the implementation of the relevant approaches at the local, national and regional level in developing countries that are particularly vulnerable to the adverse effects of climate change, and *affirms* its determination to select the host of the secretariat of the Santiago network by 2023 through a selection process conducted in an open, transparent, fair and neutral manner in accordance with the process outlined in paragraphs 17–18 of decisions -/CMA.4¹⁶ and -/CP.27;¹⁷

VII. Early warning and systematic observation

26. *Emphasizes* the need to address existing gaps in the global climate observing system, particularly in developing countries, and *recognizes* that one third of the world, including sixty per cent of Africa, does not have access to early warning and climate information services, as well as the need to enhance coordination of activities by the systematic observation community and the ability to provide useful and actionable climate information for mitigation, adaptation and early warning systems, as well as information to enable understanding of adaptation limits and of attribution of extreme events;

27. *Welcomes* and *reiterates* the United Nations Secretary-General’s call made on World Meteorological Day on 23 March 2022 to protect everyone on Earth through universal coverage of early warning systems against extreme weather and climate change within the next five years and *invites* development partners, international financial institutions and the operating entities of the Financial Mechanism to provide support for implementation of the Early Warnings for All initiative;

¹² Draft decision entitled “Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage” proposed under agenda item 8(f) of the Conference of the Parties at its twenty-seventh session.

¹³ Draft decision entitled “Funding arrangements for responding to loss and damage associated with the adverse effects of climate change, including a focus on addressing loss and damage” proposed under agenda item 8(f) of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

¹⁴ Draft decision entitled “Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 7 of the Conference of the Parties at its twenty-seventh session.

¹⁵ Draft decision entitled “Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 7 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

¹⁶ Draft decision entitled “Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 7 of the Conference of the Parties serving as the meeting of the Parties to the Paris Agreement at its fourth session.

¹⁷ Draft decision entitled “Santiago network for averting, minimizing and addressing loss and damage under the Warsaw International Mechanism for Loss and Damage associated with Climate Change Impacts” proposed under agenda item 7 of the Conference of the Parties at its twenty-seventh session.

VIII. Implementation – pathways to just transition

28. *Affirms* that sustainable and just solutions to the climate crisis must be founded on meaningful and effective social dialogue and participation of all stakeholders and *notes* that the global transition to low emissions provides opportunities and challenges for sustainable economic development and poverty eradication;

29. *Emphasizes* that just and equitable transition encompasses pathways that include energy, socioeconomic, workforce and other dimensions, all of which must be based on nationally defined development priorities and include social protection so as to mitigate potential impacts associated with the transition, and *highlights* the important role of the instruments related to social solidarity and protection in mitigating the impacts of applied measures;

IX. Finance

30. *Highlights* that about USD 4 trillion per year needs to be invested in renewable energy up until 2030 to be able to reach net zero emissions by 2050,¹⁸ and that, furthermore, a global transformation to a low-carbon economy is expected to require investment of at least USD 4–6 trillion per year;¹⁹

31. *Also highlights* that delivering such funding will require a transformation of the financial system and its structures and processes, engaging governments, central banks, commercial banks, institutional investors and other financial actors;

32. *Notes with concern* the growing gap between the needs of developing country Parties, in particular those due to the increasing impacts of climate change and their increased indebtedness, and the support provided and mobilized for their efforts to implement their nationally determined contributions, highlighting that such needs are currently estimated at USD 5.8–5.9 trillion²⁰ for the pre-2030 period;

33. *Expresses serious concern* that the goal of developed country Parties to mobilize jointly USD 100 billion per year by 2020 in the context of meaningful mitigation action and transparency on implementation has not yet been met and *urges* developed country Parties to meet the goal;²¹

34. *Emphasizes* that accelerated financial support for developing countries from developed countries and other sources is critical to enhancing mitigation action and addressing inequities in access to finance, including its costs, terms and conditions, and economic vulnerability to climate change for developing countries,²² and that scaled-up public grants for mitigation and adaptation for vulnerable regions, in particular sub-Saharan Africa, would be cost-effective and have high social returns in terms of access to basic energy;

¹⁸ See <https://iea.blob.core.windows.net/assets/830fe099-5530-48f2-a7c1-11f35d510983/WorldEnergyOutlook2022.pdf>.

¹⁹ As footnote 5 above.

²⁰ See <https://unfccc.int/topics/climate-finance/workstreams/needs-report>.

²¹ See [J0156_UNFCCC_100BN_2022_Report_Book_v3.2.pdf](#).

²² IPCC. 2022. Summary for Policymakers. In: H Pörtner, D Roberts, M Tignor, et al. (eds.). *Climate Change 2022: Impacts, Adaptation, and Vulnerability. Contribution of Working Group II to the Sixth Assessment Report of the Intergovernmental Panel on Climate Change*. Cambridge: Cambridge University Press. Available at <https://www.ipcc.ch/report/ar6/wg2/>.

35. *Notes* that global climate finance flows are small relative to the overall needs of developing countries, with such flows in 2019–2020 estimated to be USD 803 billion,²³ which is 31–32 per cent of the annual investment needed to keep the global temperature rise well below 2 °C or at 1.5 °C, and also below what would be expected in the light of the investment opportunities identified and the cost of failure to meet climate stabilization targets;

36. *Urges* developed country Parties to provide enhanced support, including through financial resources, technology transfer and capacity-building, to assist developing country Parties with respect to both mitigation and adaptation, in continuation of their existing obligations under the Convention, and *encourages* other Parties to provide or continue to provide such support voluntarily;

37. *Calls on* the shareholders of multilateral development banks and international financial institutions to reform multilateral development bank practices and priorities, align and scale up funding, ensure simplified access and mobilize climate finance from various sources and *encourages* multilateral development banks to define a new vision and commensurate operational model, channels and instruments that are fit for the purpose of adequately addressing the global climate emergency, including deploying a full suite of instruments, from grants to guarantees and non-debt instruments, taking into account debt burdens, and to address risk appetite, with a view to substantially increasing climate finance;

38. *Calls on* multilateral development banks to contribute to significantly increasing climate ambition using the breadth of their policy and financial instruments for greater results, including on private capital mobilization, and to ensure higher financial efficiency and maximize use of existing concessional and risk capital vehicles to drive innovation and accelerate impact;

39. *Emphasizes* the ongoing challenges faced by many developing country Parties in accessing climate finance and *encourages* further efforts, including by the operating entities of the Financial Mechanism, to simplify access to such finance;

40. *Takes note* of the report on the determination of the needs of developing country Parties related to implementing the Convention and the Paris Agreement and in this context *urges* developed country Parties to provide resources for the second replenishment of the Green Climate Fund while demonstrating progression over previous replenishments and in line with the programming capacity of the Fund;

X. Technology transfer and deployment

41. *Welcomes with appreciation* the first joint work programme of the Technology Executive Committee and the Climate Technology Centre and Network,²⁴ for 2023–2027, which will facilitate the transformational change needed to achieve the goals of the Convention and the Paris Agreement, *invites* Parties and stakeholders to cooperate and engage with the Technology Executive Committee and the Climate Technology Centre and Network to support the implementation of the joint work programme activities, including on technology needs assessments, action plans and road maps, *acknowledges* the findings in the final report on the first periodic assessment of the effectiveness and adequacy of the support provided to the Technology Mechanism in supporting the implementation of the Paris Agreement²⁵ and *decides* that the main challenges identified therein should be considered under the global stocktake;

²³ See document <https://unfccc.int/documents/619173>.

²⁴ See <https://unfccc.int/tclear/tec/documents.html>.

²⁵ FCCC/SBI/2022/13.

42. *Highlights* the importance of cooperation on technology development and transfer and innovation in implementing the joint work programme activities;

43. *Welcomes* the forward-looking conclusions of the Subsidiary Body for Implementation to continue consideration of the Poznan strategic programme on technology transfer at its sixty-first session (November 2024)²⁶ with the aim of supporting the implementation of relevant activities, such as those identified and prioritized in developing countries' nationally determined contributions, national adaptation plans, technology needs assessments and technology action plans, and long-term strategies;

XI. Capacity-building

44. *Notes* that capacity gaps and needs still exist in developing countries and *calls on* developed country Parties to increase support for long-term country-driven capacity-building interventions to enhance the effectiveness, success and sustainability of those interventions;

XII. Taking stock

(i) *Notes* the importance of the periodic review of the long-term global goal under the Convention and *welcomes* the adoption of decision -/CP.27,²⁷ on the second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it;

XIII. Ocean

45. *Welcomes* the outcomes of and key messages²⁸ from the ocean and climate change dialogue²⁹ in 2022 and *decides* that future dialogues will, from 2023, be facilitated by two co-facilitators, selected by Parties biennially, who will be responsible for deciding the topics for and conducting the dialogue, in consultation with Parties and observers, and preparing an informal summary report to be presented in conjunction with the subsequent session of the Conference of the Parties;

46. *Encourages* Parties to consider, as appropriate, ocean-based action in their national climate goals and in the implementation of these goals, including but not limited to nationally determined contributions, long-term strategies and adaptation communications;

XIV. Forest

47. *Recalls* that, in the context of the provision of adequate and predictable support to developing country Parties, Parties should collectively aim to slow, halt and reverse forest cover and carbon loss, in accordance with national circumstances, consistently with the ultimate objective of the Convention, as stated in its Article 2;³⁰

48. *Encourages* Parties to consider, as appropriate, nature-based solutions or ecosystem-based approaches, taking into consideration United Nations Environment Assembly

²⁶ FCCC/SBI/2022/L.28.

²⁷ Draft decision entitled "Second periodic review of the long-term global goal under the Convention and of overall progress towards achieving it" proposed under agenda item 13 of the Conference of the Parties at its twenty-seventh session.

²⁸ Available at <https://unfccc.int/documents/615101>.

²⁹ Mandated in decision 1/CP.25, para. 31.

³⁰ Decisions 1/CP.16 and 9/CP.19.

resolution 5/5,³¹ for their mitigation and adaptation action while ensuring relevant social and environmental safeguards;

XV. Agriculture

49. *Welcomes* the establishment of the four-year Sharm el-Sheikh joint work on implementation of climate action on agriculture and food security as well as the establishment of the Sharm el-Sheikh online portal under the joint work by decision -/CP.27;³²

XVI. Enhancing implementation: action by non-Party stakeholders

50. *Acknowledges* the engagement of non-Party stakeholders in climate action, which complements and broadens it, while recognizing the pivotal role of governments in action on climate change within the framework of the Convention, the Kyoto Protocol and the Paris Agreement;

51. *Recognizes* the important role of indigenous peoples, local communities, cities and civil society, including youth and children, in addressing and responding to climate change and *highlights* the urgent need for multilevel and cooperative action in this regard;

52. *Notes* the adoption of the action plan under the Glasgow work programme on Action for *Climate Empowerment* by decision -/CP.27;³³

53. *Encourages* Parties to increase the full, meaningful and equal participation of women in climate action and to ensure gender-responsive implementation and means of implementation, including by fully implementing the Lima work programme on gender and its gender action plan, to raise climate ambition and achieve climate goals;

54. *Invites* Parties to provide support to developing countries for undertaking gender-related action and implementing the gender action plan;

55. *Recognizes* the role of children and youth as agents of change in addressing and responding to climate change and *encourages* Parties to include children and youth in their processes for designing and implementing climate policy and action, and, as appropriate, to consider including young representatives and negotiators into their national delegations, recognizing the importance of intergenerational equity and maintaining the stability of the climate system for future generations;

56. *Expresses its appreciation* to the Presidency of the twenty-seventh session of the Conference of the Parties for its leadership in promoting the full, meaningful and equal participation of children and youth, including by co-organizing the first youth-led climate forum (the Sharm el-Sheikh youth climate dialogue), hosting the first children and youth pavilion and appointing the first youth envoy of a Presidency of the Conference of the Parties and *encourages* future incoming Presidencies of the Conference of the Parties to consider doing the same;

³¹ See https://www.unep.org/environmentassembly/unea-5.2/proceedings-report-ministerial-declaration-resolutions-and-decisions-unea-5.2?%2Fproceedings-report-ministerial-declaration-resolutions-and-decisions-unea-5_2=.

³² Draft decision entitled “Joint work on implementation of climate action on agriculture and food security” proposed under agenda item 3(a–b) of the Conference of the Parties at its twenty-seventh session.

³³ Draft decision entitled “Action plan under the Glasgow work programme on Action for Climate Empowerment” proposed under agenda item 3(b) of the Conference of the Parties at its twenty-seventh session.

57. *Expresses its appreciation* to the children and youth constituency for co-organizing the Sharm el-Sheikh youth climate dialogue with the Presidency of the twenty-seventh session of the Conference of the Parties and *notes* the outcomes of the seventeenth Conference of Youth, organized by the constituency and held in Sharm el-Sheikh, Egypt, in November 2022;
58. *Encourages* Parties and non-Party stakeholders to engage actively in the Marrakech Partnership for Global Climate Action;
59. *Welcomes* the leadership of the Presidency of the Conference of the Parties and the high-level champions, in particular in the context of the Sharm el-Sheikh Adaptation Agenda and the Breakthrough Agenda, and the collaboration between Parties and non-Party stakeholders, and *emphasizes* the need for continued acceleration and collaboration;
60. *Welcomes* the recommendations of the High-Level Expert Group on the Net-Zero Emissions Commitments of Non-State Entities, launched by the United Nations Secretary-General in March 2022, which are designed to enhance transparency and accountability related to, and progress in achieving, the climate pledges of businesses, investors, cities and regions;
61. *Invites* the secretariat to ensure greater accountability of voluntary initiatives through the Non-State Actor Zone for Climate Action platform;³⁴
62. *Welcomes* the convening of five regional forums led by the President of the twenty-seventh session of the Conference of the Parties and the high-level champions, in collaboration with the United Nations Regional Economic Commissions, on initiatives for financing climate action and the Sustainable Development Goals.

³⁴ See <https://climateaction.unfccc.int/>.