

REPORT

Reaction Paper: From SB64 to COP31



Climate
Emergency



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I. Intro

The sixty-fourth session of the Subsidiary Bodies (SB64) was held in Bonn from 8 to 16 June 2026. SB sessions operate every year as a space for States to reach agreements that serve as the basis for the negotiations that take place at the Conference of the Parties. This year, SB64 aimed to pave the way for the COP to be held in Antalya, Türkiye.

After COP30 and the Santa Marta Conference on Transitioning Away from Fossil Fuels, there was hope for ambition and an expectation that Parties would build on the progress already made in Belém. Especially the development and operationalisation of the Just Transition Belém Antalya Mechanism (BAM), which was celebrated as a win of strategic campaigning by civil society and constituencies, and the start of the activities and workshops of the Work Programme on Climate Finance.

However, finding political consensus at SB64 proved a difficult task to accomplish. Similarly to the stalemate seen in previous years, procedural disagreements overshadowed substantive decision-making. For instance, within the Just Transition negotiation track, debates focused on terms of reference (ToR) for the review of the Work Programme, neglecting the substantive issues on the floor. As to the Work Programme on Climate Finance (WPCF), States disagreed on what the focus and scope of the work of the WPCF should be, delaying much-needed discussions on the fulfilment of the obligations deriving from Article 9.1 of the Paris Agreement. Consequently, much-needed results for the protection of vulnerable communities facing the adverse effects of the climate emergency were postponed, and questions were left unresolved.

While these missed opportunities need to be analysed and overcome, there is still sufficient time leading up to the Baku Climate Week in early September as well as COP31. However, climate diplomacy is in need of an important turning point ahead of the negotiations in Antalya. SB64 demonstrated the inevitable gap between the climate emergency and the pace of political response. Delays through procedural rather than substantive negotiations hinder effective responses as well as effective implementation. The COP31 strives to be a COP of implementation; thus, procedural time sinks need to be left behind.

II. Just Transition after SB64: From Political Commitment to Effective Implementation

After the big win of civil society last year with the commitment of parties to establish and operationalise a mechanism, there was a lot of hope for the Just Transition negotiations this SB.

The negotiations surrounded three main points: (a) the ToR for the renewal of the United Arab Emirates Just Transition Work Programme (JTWP), (b) the outcomes and key findings of the sixth dialogue on just transition on the food and agriculture sector and (c) the operationalisation of the mechanism.

(A) ToR

Under decision 3/CMA.5, para. 3 that established the Work Programme, a review of the effectiveness and efficiency of the work programme must be undertaken, ahead of the consideration of its continuation this year at CMA8. However, the lengthy discussion of the Terms of Reference over procedural questions and formalities to undertake the review became a barrier to substantive and thorough discussion on the remaining points on the agenda. Parties debated, for instance, what to include as the objectives and elements of the review, whether modalities should be reviewed and whether to consider the [mapping of relevant instruments, initiatives and processes on just transition](#) in the review. Although these are in effect relevant questions to be addressed, these procedural and formal issues are generally undertaken following UNFCCC precedent; thus, the detailed discussions and the political friction generated on these points could have well been avoided, allowing for discussions on substantive issues to carry on. The agreement reached on the ToR is included in the [Annex to the Draft conclusions proposed by the Chairs](#).

(B) Key Findings from the 5th Dialogue

Fifteen key messages or principles deriving from the 5th dialogue held under the JTWP were included in [the informal note of the negotiations](#), referring to inter alia coastal communities, gender-responsiveness, the informal work sector as well as traditional and indigenous knowledge

sharing systems. Although there was initial debate on the key messages or principles during the negotiations, due to the ToR becoming central during the debate, the key findings included in the informal notes circulated by the Chairs remained the same over the course of the SBs and will potentially be further discussed during COP31.

There are significant gaps in the messages included thus far in the informal note, particularly on gender-differentiated impacts in food systems—including calls to redistribute and recognise care work, guarantee rural women's meaningful participation in decision-making, and protect rural women from exposure to agrochemicals and other hazardous substances. Additionally, it would be critical to address intellectual property rights, which were likewise absent from the key messages, despite their direct relevance for just transition pathways in agriculture and food systems. It is necessary to balance IP frameworks with States' human rights obligations, safeguarding Indigenous Peoples' and local communities' authority over their knowledge and innovations, and preventing the expansion of IP regimes over seeds and plant varieties from undermining food sovereignty.

(C) Operationalisation of the BAM

Paragraph 24 of Decision 2/CMA.7 includes the mandate to develop and operationalise a mechanism at CMA8 in November. During the negotiations, parties firstly shared their individual priorities, touching on issues related to means of implementation and ranging from enhanced dialogues to financing and cooperation. The different contact groups held showed support for the mechanism to go beyond the existing mandate of the JTWP, by not only allowing knowledge sharing but also strengthening existing initiatives, encouraging technology transfer, supporting policy-making and implementation at the national level. By focusing on implementation, this new scope would go beyond a merely consultative forum. The provided capacities would especially benefit those States that have limited institutional and financial capacity to begin their just transitions. The ambition to operationalise was questioned by some States that argued the mechanism should be limited to function as a platform to exchange information, despite that being the focus of the JTWP as an SBSTA/SBI guided forum.

Discussion on the mechanism allowed for parties to deliver initial statements with a proposed vision for the mechanism, but could not reach a level of detail capable of delivering text on the structure and functions for the mechanism. The informal notes circulated during the SBs and the final version reflect the depth of the debate, including the

vision for the mechanism, consisting of a skeleton on a potential proposal, but failing to operationalise that vision into the text.

After the ToR ended up taking up a significant part of the time of discussions held, it was clear that much more time was needed to hold further debate on the mechanism capable of leading to a detailed text to establish the mechanism in Antalya. Parties came up with a potential window for those debates: a late addition to the draft conclusions in paragraph 10 created the possibility of intersessional work to be done before COP31. This opens a critical window for further technical and political work on the new mechanism. That window must be used to ensure the mechanism can support implementation at the national level, strengthen international cooperation, enable technology transfer and guarantee meaningful participation by the people and communities most affected by climate and energy decisions.

The operationalisation of the mechanism must put people at the centre: a truly just transition needs to promote social justice and human rights, including the rights of women, children and people with disabilities. It must protect workers and align with international labour law to guarantee that the transformation of our societies towards sustainability does not leave workers behind. The mechanism needs to reduce existing and often intersecting inequalities, while at the same time creating sustainable and inclusive opportunities. The established mechanism should provide practical support, while further allowing for the promotion of international cooperation. Without these crucial elements, the commitment to a Just Transition risks remaining an aspiration rather than becoming a reality.

III. Climate Finance: Closing the Gap Between Commitments and Delivery

Climate finance remained one of the most contentious topics at SB64. Although Article 9.1 recognises climate finance as a central pillar of the Paris Agreement, Bonn demonstrated that important differences among developed and developing States remain regarding both the scale of funding and the mechanisms through which it should be delivered.

(A) Veredas Dialogue on Article 2(1)(c)

The Veredas Dialogue, established after COP30, was one of the few agenda items on climate finance. One central aspect was the implementation of Article 2(1)(c) of the PA in order to align financial flows with low-emission and climate resilient development as well as other obligations constituted under the PA, such as Article 9. The Veredas Dialogue thereby underlines the necessity of not only addressing financial transfers but rather considering the structural sphere and how international financial systems operate within our multilateral world. In the Veredas Dialogue, discussions addressed Article 2(1)(c) of the Paris Agreement, which calls for finance flows to be made consistent with low-emission and climate-resilient development, and its relationship with Article 9, which addresses developed countries' climate finance obligations. In that context, the work in Bonn centred on the national and international dimensions of the implementation of Article 2(1)(c) with presentations from States and technical experts and break-out discussions in small groups of participants. Although much of the discussion revolved around private mobilisation, the topic of tax policies was brought up in the room (mostly by Civil Society and like-minded States) and should be included in the upcoming report from the co-facilitators to be presented at the Xingu Finance Talks, parallel to the Annual Meetings of the World Bank and the IMF to be held in Bangkok, Thailand next October.

(B) Climate Finance Work Programme

The Work Programme on Climate Finance was established last year at COP30, through the Mutirão Decision. The Work Programme was established to analyse climate finance, including on Article 9, paragraph

1, of the Paris Agreement in the context of Article 9. The discussions in this space were bound to be contentious but also critical to address the climate finance gap, since Article 9.1 is the one that requires climate finance provision from developed to developing countries in line with the common but differentiated responsibilities principle. The Programme began its activities through the celebration of three interactive sessions, but deliberations remained in a relative stalemate due to limited political ambition and seemingly irreconcilable positions between the Global North (mostly represented by the EU and its allies) and the G77 + China. The attempt to deviate the scope of the Work Programme away from public finance provision (as enshrined in Art. 9.1 of the Paris Agreement) to contemplate alternative financing methods broke the dynamics and the possibility of consensus, further polarising positions between negotiating blocs. Ultimately, the proposal by the Brazilian presidency to include climate finance as part of the negotiating agenda at COP 31 ensures that discussions on the matter will continue in Antalya, notwithstanding limited and diverging expectations on their potential success.

The Bonn June Climate Meeting once again showed that progress on climate finance will require stronger political commitment from all Parties. While dialogue remains valuable, Parties must move beyond discussions and dialogue and deliver the urgently needed climate finance as an enabler of climate justice. Climate finance allows for the much-needed implementation of just and actionable climate policies and protects vulnerable members of society. To effectively guarantee its timely and sufficient deployment, States should consider within climate finance deliberations parallel multilateral negotiations with the potential of raising newly obtained public resources that can be allocated to adaptation, mitigation and loss and damage measures. A clear example of an ongoing platform which can meet those purposes is the UN Tax Convention, which has the potential of raising up to USD 492 billion per year currently lost to global tax abuse.

IV. The Road Ahead Towards Antalya

Although SB64 produced fewer concrete outcomes than hoped, it was able to identify the priorities that will shape negotiations leading to COP31 in Antalya. The limitations of contemporary international climate negotiations and multilateralism have once again become visible, underlining the indispensability of civil society engagement. At the same time, the Bonn June climate meetings made clear that significant technical and political work remains necessary before Parties can reach an agreement on burning questions such as the operationalisation of the BAM or climate finance. Consequently, the period between SB64 and COP31 will be decisive for determining whether the momentum created in Belém can be translated into meaningful institutional progress and implementation.

While State parties highlighted the party-driven nature of the UNFCCC negotiations, the importance of continued engagement by civil society, feminist organisations and other stakeholders should not be disregarded. Throughout the negotiations, civil society and constituencies contributed legal expertise, policy proposals, local and indigenous knowledge and coordinated advocacy aiming at strengthening human rights protection, gender equality and meaningful participation within climate governance. The international climate regime must extend beyond State parties as it benefits from diverse perspectives and knowledge capable of improving both the legitimacy and effectiveness of negotiated outcomes.

Strategic procedural disputes, differing national priorities and diverging interests all slowed down the progress required to tackle the urgent climate emergency. More efficient and actionable formats that go beyond simple dialogue are needed. While exchange of best practices and knowledge sharing is of utmost importance, what is necessary are tools that allow for country-specific transitions. In accordance with the COP31-presidencies' ambition, the negotiations in Antalya need to move from planning to implementation, hence operationalising the BAM as a full institutional framework allowing for enhanced international cooperation as well as technology transfer. Transition pathways need to be human-rights centred and gender just. The institutional architecture of the mechanism must allow for meaningful engagement of women

and gender-diverse people, workers, indigenous people and local communities, youth and children, as well as people with disabilities.

As for climate finance, notwithstanding limited political ambition, civil society engagement has already delivered impactful results which have shifted the conversation away from exclusively focusing on private mobilisation. While such an approach is still predominant, and albeit in a context of growing backlash against Official Development Assistance and other forms of allocation of public resources towards sustainable development goals, the fact that tax justice now plays an inevitable role in all climate finance conversations, quite differently from previous years, is testament to the success of bringing this perspective away from the sidelines of these negotiations. Examples of this include the follow-up to the Baku to Belem Roadmap, where tax was explicitly included as a means towards achieving effective public resource provision, and the Veredas Dialogue, where civil society and like-minded States raised fiscal cooperation as a vital alternative to meet the obligations set forth in Art 2(1)(c) of the PA. While much work remains to be done (specially in ensuring the discussion on tax justice is placed front and centre of the Work Programme on Article 9 of PA, particularly with regards to Art. 9.1), the evolution from the conversations during the establishment of the New Collective Quantified Goal (NCQG) on Climate Finance at COP 29 in Baku, where tax remained relatively absent, up to more recent guidelines arising from COP 31 (most notably, the Baku to Belém Roadmap) show that increased advocacy efforts from civil society and proactive engagement with negotiators can deliver tangible success. It is vital to continue this trajectory to increase the political feasibility of these reforms, enhancing expertise on fiscal matters across climate negotiators and facilitating the establishment of cross-regional alliances which can deliver the majorities needed to enact the transformative financing commitments that the climate emergency urgently demands.

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The Global Initiative for Economic, Social and Cultural Rights (GI-ESCR) is an international non-governmental organisation. Together with partners around the world, GI-ESCR works to end social, economic and gender injustice using a human rights approach.

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