1. **Together for survival of mother earth**: Since the Istanbul Plan of Action (IPOA) world is changing rapidly, there are two major causes in this regard, first one the climate change and the second one is recent time COVID-19 pandemic. This has again proved that, in one planet, we have to live together, if some one developed countries emit carbon, in LDC, we other are not safe. If someone is not vaccinated in LDC, others in developed countries are not safe. New or Doha Plan of Action will have to focus LDCs development should be for the survival of this mother earth too.

2. **Climate situation in LDC**: WB group study says that by the year 2030 climate change push more 130 million people below the extreme poverty line. Like Bangladesh they loss around 2 to 2.5% of GDP due to climate change and its related disasters. 69% of worldwide deaths caused by climate-related disasters in LDCs. IoM reports says that 143 million people could be displaced and migrated by 2050 in LDCs due to climate effect. 8 small island countries in threat to disappear due to climate change impact, and there 63.2 million people might be affected and displaced.

3. **Climate finance support is far short in LDCs from GCF**: Still developed countries yet to fulfill the 100 billion $ per year commitment to GCF (Green Climate Fund), still per year contribution is within single digit, all together so far it contributed around $ 30 billion in GCF. Most of the LDCs demand funding should be 50:50 both in mitigation and adaptation, but the disbursement trend seems bias toward mitigation. LDCs adaptation demand is per year 70-80 billion $, but they are getting less than 18% from GCF. For LDC the GCF process is complicated.

   So, we have following points to be considered in new PoA (i) GCF funding should be 50 : 50 for adaptation and mitigation, (ii) GCF funding access process should be more easier and easy accessible to LDCs, (iii) There should be a bar, e.g., minimum 50% of adaptation disbursement from GCF should go to LDCs especially to small island LDCs.

4. **Strengthen UN Adaptation and LDC Fund**: These two separate window but contribution in here is very minimal. There are no earmarking for LDCs in UN adaptation fund. On top of GCF, these two separate window could be a good source for LDCs. Compare to its age LDC fund has mobilize only 1.3 billion and disburse 1.26 billions, which is very negligible.

   So, considering the situation, there should be a discussion toward new PoA that how these two fund, especially LDC fund could be strengthened.

5. **Technology transfer and waiver regime for IPR (Intellectual Property Right) for LDCs**: LDC has WTO based IPR waiver until 1 July 2021 and pharmaceutical go up to 1st January 2033. Developed countries especially US has announce 2 trillion $ investment in infrastructure development toward employment creation with green technology. LDCs are committed for green technology and willing to zero carbon emission. But its require huge technology change, where it’s needed technology and know-how transfer from developed and advance developing countries. New or Doha PoA should have a perusal and declaration in this regard that on top of financial assistance.

6. **Toward a new international legal regime for climate displaced**: We have already discussed how much people will be displaced. Globally it is 1 person in per 7 people (IPCC report) and in
Bangladesh 1 in every 5 (BCSAP report). Although there were clause 11.4 in Cancun declaration but the issue has lost in Paris Agreement because of the resistance from developed countries especially from US. This is an issue of right to live and an human right issue. They are different from 1945 refugee convention, but in fact they have to take refuge not because of their cause, it is as because of historical emission of developed countries. So, developed countries have to take responsibilities, and it is require a political / legal regime and along with assistance. These should be a discussion point toward preparing new PoA.

7. **Loss & Damage should be a emphasized as a separate issue in new PoA.** If we consider only in Bangladesh, last year, ¼ area has submerged / inundated, around 6 million people have been impacted, around 54 people has died, 8911 people permanently displaced. In Sudan due to flood in August September 2020, 100 people died and half millions of people temporarily displaced. These sort of recurrent climate related occurrence happening in LDCs regularly. The arrangements in relation to Loss & Damage develop under UNFCCC and its Paris Agreements should be further enhanced and made operational. In particular clear and operational links to appropriate financial support mechanism. So, we urge there should be a discussion in this regard, new PoA has given a space to discuss and operationalize actions for support in relation to Loss and Damage from climate change impacts toward LDCs.

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