**1.** Paras 9, 12, new 28, new 31, new 39 and new 46: as it has been indicated on previous discussions, the terms "vulnerable communities" and "marginalized groups" are extensively mentioned in strategic documents from other UN agencies (for instance UNODC (1) (2), FAO (1) (2) and WFP (1) (2) (3)) that went through a governing body process with the involvement of all Member States, as well as in internationally-binding instruments, for instance the Paris Agreement (article 7.5).

In this regard, once again, we reiterate our position that multilaterally-agreed language on human rights **cannot** be backpedalled. Costa Rica is **not** in a position to support a Strategic Plan that **disregards** agreed language.

Moreover, we are appalled on the removal of the sentence on **para 12** that states "*By 2050, climate change may force up to 158 million more women and girls into extreme poverty, 16 million more than men and boys*". The Gender Snapshot findings are based on science and evidence, it is a technical report rigorously produced.

Further to this, the Beijing Declaration and Platform for Action recognizes the link between environmental degradation and women's empowerment, highlighting the need to address the gendered impacts of environmental issues (paras 246 to 258). The Convention on the Elimination of All Forms of Discrimination against Women's General Recommendation No. <u>37</u> on the gender-related dimensions of disaster risk reduction in the context of climate change, acknowledges the disproportionate impact of climate change on women and girls, including increased vulnerability to gender-based violence and economic insecurity.

Nevertheless, we welcome the addition, as a **complement**, of the sentence from NUA's OP 20.

**2.** On **new para 20**, while we prefer the original drafting, we can accept the deletions and additions.

3. On new para 35, we can accept the deletion, given the context.

**4.** On **para 52**, we prefer to use (last sentence) "fiscal policies" instead of "subsidies and incentives".