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IMO Intersessional Working Group on Greenhouse Gases (ISWG-GHG 21) Report

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20 – 24 April 2026

By

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About The Professional African Technical Network Advisory (PATNA) Initiative

The PATNA Initiative is a non-profit network of 100+ African experts, policymakers, researchers, and advocates formed to amplify Africa's voice in global energy transition and climate action. PATNA leverages evidence-based research to inform policies that balance economic growth with environmental protection.

Bringing together academics, technical experts, government professionals, and private-sector cohorts, we ensure that African perspectives are represented in global policy and climate matters. For more information, please visit www.thepatna.org.

About the IMO and the Intersessional Working Group on Greenhouse Gases (ISWG-GHG)

The International Maritime Organization (IMO) is the United Nations specialised agency responsible for regulating international shipping. Established in 1948, the IMO sets global standards for the safety, security, and environmental performance of shipping, with 176 Member States and three Associate Members.

In July 2023, the IMO adopted its Revised Strategy on Reduction of GHG Emissions from Ships, committing the sector to peak greenhouse gas emissions as soon as possible and to reach net-zero by or around 2050. This strategy introduced the IMO Net-Zero Framework (NZF), a comprehensive regulatory architecture comprising:

- The **Global Fuel Standard (GFS)**, which sets progressively tightening carbon intensity benchmarks for marine fuels on a well-to-wake basis.
- The **Greenhouse Gas Fuel Intensity (GFI) metric** is the measurement standard for fuel carbon intensity.
- The **Lifecycle Assessment (LCA) framework**, the technical system underpinning GFI calculations.
- The **Net-Zero Fund**, a financial mechanism generated by levies on non-compliant ships, rewards early adoption of zero- and near-zero-emission technologies and supports developing states through the transition.

The **Intersessional Working Group on Greenhouse Gases (ISWG-GHG)** is the technical body tasked with developing the detailed rules, methodologies, and institutional designs that will operationalise the Net-Zero Framework. ISWG-GHG meets between sessions of the Marine Environment Protection Committee (MEPC), the IMO's senior technical body on environmental matters, to advance draft texts for committee adoption.

ISWG-GHG 21, held from 20 to 24 April 2026 at IMO Headquarters in London, was the twenty-first session of this working group. It represented a pivotal juncture in the rulemaking cycle: the technical base of the

framework is stabilising, while the political contest over its scope, governance, and distributional consequences is intensifying. The session's outcomes will feed directly into MEPC 84, scheduled for the following week, where foundational decisions on the Net-Zero Framework's final shape will be taken.

EXECUTIVE SUMMARY

The twenty-first session of the Intersessional Working Group on Greenhouse Gases (ISWG-GHG 21) advanced the substantive architecture of the IMO Net-Zero Framework across three connected registers: the methodological foundations of the Global Fuel Standard (GFS) and its underlying lifecycle assessment (LCA) framework; the institutional and financial design of certification, registry, reward and fund mechanisms; and a growing set of sustainability and equity questions that test the outer boundaries of what the Framework should regulate.

Progress was uneven. A broad, cross-regional consensus crystallised around the methodological basis for onboard carbon capture and storage (OCCS), the merging of competing zero- or near-zero (ZNZ) technology proposals into a single modular drafting text, and the decision to expand the existing MEPC.348 (78) guidelines rather than create a new verification instrument. Draft definitions for ‘zero-emission energy sources’ and ‘shore power’ were accepted as a working basis with limited contention.

Several items, however, entered the week unresolved and left it in much the same condition. The proposed ‘energy multiplier’ drew strong opposition from a coalition spanning Norway, the United States, Brazil and Pacific small island states, with Iran its principal advocate. Ice class adjustments revealed an unusual fracture within the high-ambition bloc, with Finland and Sweden breaking from allied delegations to support the provision. The Working Group passed forward methane slip treatment, carbon capture and utilisation (CCU) accounting, and indirect land-use change (ILUC) guidance without reaching convergence. A proposal to establish a correspondence group on social and economic sustainability was blocked by Saudi Arabia, China, the United Arab Emirates and the Russian Federation, and the decision was deferred to MEPC 84.

An analytically significant pattern emerged across the session. A consistent blocking coalition, comprising Saudi Arabia, China, the Russian Federation, and the United Arab Emirates, aligned on several key issues, including Net Zero Fund governance, embodied emissions, and the social and economic correspondence group proposal. Their shared position is resistance to expanding the framework's scope or opening new workstreams. African Member States, with participation from the African Union and support from Angola, South Africa, Kenya, and the Democratic Republic of Congo, positioned themselves as the principal voice on equity in methodological choices, registry fee design, and fund governance. This report synthesises the week’s deliberations thematically, without differentiating by day, and identifies the items that will carry forward to MEPC 84.

1. INTRODUCTION

ISWG-GHG 21 sits at a pivotal juncture in the development of the IMO Net Zero Framework (NZF). The Global Fuel Standard, with its well-to-wake Greenhouse Gas Fuel Intensity (GFI) metric, will determine which fuels and technologies are advantaged or disadvantaged in the regulatory regime; the lifecycle assessment framework that underpins the metric will dictate the methodological defaults and accounting conventions; and the Net Zero Fund, generated through a levy on non-compliant ships, will establish the fiscal architecture for the transition. Choices at this stage are therefore not merely technical. They shape distributional outcomes across regions, fleets and fuel pathways for years to come.

This report presents a unified synthesis of the working group's deliberations. It is organised thematically rather than chronologically, grouping decisions and unresolved questions by workstream so that readers, whether academic, policy or diplomatic, can trace the state of play on each substantive question without reconstructing it from the daily record. Each section summarises the issue at stake, the principal positions taken, the outcome and its implications. Where divergences are strategically important, they are identified explicitly. The report closes with a consolidated note on hardening positions, delegations warranting close attention, and items carried forward to MEPC 84.

2. FOUNDATIONS OF THE GLOBAL FUEL STANDARD

2.1 Definitions, conversion factors and the scope of accounting

Draft definitions of 'zero emission energy sources' and 'shore power' contained in ISWG GHG 21/2/1 were accepted as the working basis with broad support. The African Union and Angola signalled at the outset that equity considerations must be embedded in the final framework, foreshadowing interventions that would recur throughout the week. Furthermore, the need to recognise hydroelectricity as a near-zero-emission energy source for e-fuel production was also highlighted, given its particular relevance in regions with high renewable resource potential, including many African countries.

On conversion factors, a consensus began to form around the use of standardised default values as an initial approach. South Africa, Angola and the Dominican Republic pressed for a hybrid model that would permit a transition to actual certified values over time as certification infrastructure matures. That framing and those methodological choices carry distributional consequences for the development of state fleets and became one of the recurring analytical threads of the session.

2.2 Onboard Carbon Capture and Storage (OCCS)

OCCS produced one of the clearest outcomes of the week. A broad coalition, spanning co-sponsors Saudi Arabia and Norway together with Cyprus, China, the Netherlands, Denmark, Japan, India, the United Kingdom, Bangladesh, Argentina, the Republic of Korea, the Russian Federation, Mexico, Singapore and two industry associations, supported developing the methodology on the basis of the Saudi Arabian and Norwegian proposals. Both will serve as the basis for further development within the GESAMP LCA Working Group.

A split verification structure attracted general support: the ship's flag state administration verifies emissions captured onboard, while the Sustainable Fuel Certification Scheme (SFCS) verifies the downstream handling of the captured CO_2. Saudi Arabia dissented from the split, arguing that the entire chain should sit with a single verification body. Permanently mineralised CO_2, in which captured carbon is converted into solid mineral form, was accepted in principle as within the LCA framework's scope, pending the development of certifiable permanence standards. Canada and the United Kingdom secured the retention of a dedicated correspondence group track alongside the GESAMP LCA WG, ensuring that methodological and accounting threads can progress in parallel.

The implication is that OCCS is now on a clear development pathway with cross-regional political support. What remains is the detailed verification architecture and the technical standards for permanence.

2.3 The energy multiplier, ice class adjustment and nuclear propulsion

The proposed 'energy multiplier', which would allow certain low-emission fuels or technologies to count for more than their direct emissions reduction implies, drew broad opposition. The coalition against it spanned Norway, the United States, Brazil and Pacific Small Island Developing States and cut across regional and development groupings. Iran was the principal advocate. A small number of delegations indicated conditional acceptance of a time-limited multiplier should the Net Zero Fund prove insufficient, but this remains a minority position.

Ice class adjustments produced the week's most notable coalition shift. Finland and Sweden, ordinarily aligned with the high-ambition bloc, supported the adjustment provision on the strength of a sunset clause, while other high-ambition delegations argued that structural exemptions erode the integrity of the GFI regardless of the framing. The fracture illustrates that domestic fleet composition can override coalition solidarity on provisions with direct commercial consequences for a member's shipping sector.

Nuclear propulsion generated a predictable divide. The United Kingdom, the United States, and Argentina were broadly supportive of inclusion; Pacific Island nations raised concerns regarding

safety, nuclear liability, and obligations under the Treaty of Rarotonga, which establishes the South Pacific Nuclear Free Zone. The outcome was to retain nuclear propulsion within scope for principal-level discussion while deferring technical implementation to broader IMO safety work.

2.4 Verification, SEEMP and shore power

On verification, delegates aligned on merging the new procedures into the existing MEPC.348(78) guidelines framework rather than creating a parallel instrument, a decision that reduces administrative burden and preserves institutional coherence. There was wide alignment on the importance of verifying Fuel Lifecycle Labels (FLL) and on shore power verification, although the choice of architecture, whether a central database or a chain of custody model, remains under development.

Saudi Arabia's proposal to extend SEEMP Part IV to include detailed GFS planning provisions met reservations on scope and sequencing. Discussion shifted toward a progressive, step-by-step introduction of planning requirements rather than a single, expansive revision.

2.5 Wind propulsion and onboard zero-emission technologies

There was clear support for Annex 4 of ISWG GHG 21/2/1 as the foundation for monitoring wind-assisted propulsion. China's proposals for supplementary reporting tiers attracted more resistance. A 'Tier 0' mechanism that would award credits based on installed wind capacity regardless of actual use was criticised for potentially rewarding idle equipment, while a more detailed 'Tier 3' mechanism was accepted as a legitimate area for further technical development.

3. INSTITUTIONAL AND FINANCIAL ARCHITECTURE

3.1 Sustainable Fuel Certification Schemes (SFCS)

Recognition of fuel certification schemes by the IMO is the procedural gateway to the GFS. The central question was whether schemes should apply directly to the IMO or whether Member State involvement should be a prerequisite. Advocates of direct application, including Norway and the EU bloc, emphasised administrative efficiency and the independence of certification bodies from political interference. Advocates of Member State involvement, including China, the Russian Federation and several African nations, emphasised accountability and alignment with the flag state responsibility model that characterises IMO instruments.

A middle path emerged: schemes may apply directly but must provide a supporting letter from at least one member state without granting that state a formal veto. The compromise was not agreed upon but represents the most viable negotiating basis going forward. On data sensitivity, the group

aligned on aggregated rather than vessel-specific reporting to the IMO, provided that aggregation does not compromise the technical work of certification bodies.

3.2 IMO GFI Registry

The registry will require sustained funding for development, maintenance and cybersecurity. A majority of delegations supported a tiered fee structure tied to vessel gross tonnage, on the grounds that larger vessels place greater demands on the system and possess greater financial capacity. Iran and Nigeria raised concerns regarding the impact on smaller and older fleets, and a maximum fee cap was discussed as a potential safeguard. Canada and China advanced the case for a flat rate, arguing that administrative costs do not scale proportionally with ship size. The secretariat was invited to continue technical work with explicit attention to cybersecurity and interoperability with the existing IMO Data Collection System.

3.3 Zero or Near Zero (ZNZ) technologies and the reward mechanism

Multiple competing drafts of ZNZ technologies were consolidated into a single modular drafting text, a procedural step that preserves options while reducing the burden of parallel-text drafting. Saudi Arabia formally dissented from the inclusion of certain baseline elements in the merged document, but the consolidation proceeded. Strong support emerged for a technology-neutral definition of ZNZ eligibility, grounded in well-to-wake performance, in line with the LCA guidelines.

Regarding the reward mechanism, an IMO-determined reward, in which a fixed reward per unit of ZNZ fuel is centrally set, is the clear frontrunner for the initial phase. A reverse auction alternative, in which fuel providers bid competitively to supply ZNZ fuels, remains an active parallel option, retained at the insistence of the Marshall Islands and several high-ambition delegations, who regard it as a more cost-effective instrument. The choice will materially affect how much ZNZ uptake the Fund can procure with a given revenue envelope and whether the primary beneficiaries will be established large-scale producers or smaller, price-competitive entrants.

3.4 The IMO Net Zero Fund

The Fund will be financed by a levy on ships that fail to meet the GFS carbon intensity requirements. Two questions dominated the discussion: the governance structure and the scope of eligible disbursements. Kenya and the Democratic Republic of the Congo led a push for a governing board with balanced geographic representation and explicit influence for small island developing states (SIDS), least developed countries (LDCs), and African nations. The framing reflects a widely held concern among developing-state delegations that, in the absence of structural safeguards, Fund resources will flow disproportionately to large industrial states.

Proposed disbursement categories ranged from large-scale industrial decarbonisation projects to port infrastructure adaptation and coastal community support, reflecting competing visions of whether the Fund is primarily a shipping decarbonisation instrument or also a development finance mechanism.

A procedural line of resistance ran through the discussion. The United States, the Russian Federation, Liberia, and the United Arab Emirates argued that the working group was moving beyond its mandate in designing the governance architecture and that such decisions belong to the full committee. The 'deferral camp' does not necessarily oppose the Fund, but its procedural argument has the practical effect of slowing the development of a governance model that developing state delegations regard as foundational.

4. LIFECYCLE ASSESSMENT: METHODOLOGICAL QUESTIONS

4.1 Well -to-Tank: avoided emissions, embodied emissions and cargo as fuel

The proposal by CLIA and co-sponsors to recognise 'avoided emissions' within the LCA framework, through the existing ef_{ecu} parameter, was referred to the GESAMP LCA Working Group for a technical compatibility assessment. An underlying methodological question, whether the framework should follow an attributional or a consequential approach to LCA, was flagged by Cyprus, Singapore, the Netherlands and environmental NGOs as requiring resolution before the proposal could be properly evaluated. The United Kingdom proposed a safeguard borrowed from ICAO's CORSIA framework to prevent credits from being claimed where emissions would merely shift elsewhere. Japan suggested a dedicated new parameter for avoided emissions rather than folding them into ef_{ecu} Tuvalu alone opposed the substantive concept on the grounds that it was incompatible with the attributional methodology currently embedded in the framework.

On embodied emissions, defined as the greenhouse gases generated in the manufacture of hardware used to produce or consume a fuel, a clear majority, including China, India, the Russian Federation, Japan, Cyprus and Singapore, opposed a mandatory reporting requirement at this stage. The Russian Federation went further, contending that the question falls outside the IMO's mandate. Brazil supported inclusion on the grounds of alignment with ISO. The outcome is that embodied emissions will remain voluntary rather than required. The Chair recorded a structural concern that this decision creates an uneven playing field: direct energy onboard sources such as wind-assisted propulsion and solar power have near-zero operational emissions but non-trivial manufacturing emissions, and are compared against fuels whose production-side emissions are already captured. The concern was noted rather than acted upon.

On vessels that consume part of their cargo as fuel, principally LNG and LPG tankers, Norway's proposal of correction factors and RINA's alternative adjustment to different methodological parameters were both referred to the GESAMP LCA WG without the Chair endorsing either. Tanker Industry associations SIGTTO and InterTanko, together with SGMF, the Methanol Institute and several flag states, supported Norway's approach. Pacific Environment opposed it on the grounds that it confers preferential treatment on one sector. The Netherlands flagged a risk of double-counting in the proposed correction factors. The Chair invited the WG to consider all approaches, including any further options it may develop.

4.2 Tank-to-Wake: methane slip and carbon capture and utilisation

Methane slip, the release of unburned methane from LNG engines, remains contested. Three treatment options are divided in the room. Tuvalu, Pacific Environment, the Environmental Defense Fund and the Cook Islands supported retaining the existing approach on precautionary grounds. EUROMOT, Singapore, Norway, and Canada favoured a reference gas correction that simplifies administration. SGMF supported a modified intermediate position, and Finland indicated it could accept either. Cyprus raised a separate definitional concern regarding how 'C slip' is defined in existing IMO resolutions. The Chair recorded the division and passed the question to the MEPC 84 APEE working group, meaning that it will be taken up at the full committee level. How methane slip is eventually accounted for will materially shape whether LNG is classified as a transitional fuel or a long-term solution.

Carbon capture and utilisation, which refers to the conversion of captured CO_2 into useful products such as synthetic fuels, has led to many interventions but no clear direction. Saudi Arabia highlighted a methodological asymmetry between the current treatment of CO_2 from direct air capture or biomass, which receives a credit value of 1, and the unresolved treatment of fossil origin captured CO_2. Environmental-leaning delegations raised concerns about verification and leakage. IPIECA called for alignment with CORSIA, while Belgium and Germany favoured IPCC accounting rules as the guiding reference. The Chair invited the GESAMP LCA WG to continue working in line with IPCC guidelines.

5. SUSTAINABILITY: ENVIRONMENTAL, SOCIAL AND ECONOMIC THEMES

5.1 Direct Land Use Change (DLUC)

The GESAMP LCA WG's recommendation to update the DLUC metric was supported by a large majority in Indonesia, the United States, Brazil, Argentina, Saudi Arabia, Angola, the United Kingdom, the Netherlands, India, Denmark, Ghana, Poland, and China. Norway was the only delegation in the high-ambition bloc to oppose, preferring to forward two complementary

submissions from Pacific Environment to GESAMP first. Pacific Environment, the Clean Shipping Coalition, and the Environmental Defense Fund also opposed the change, arguing that the existing text is more rigorous than the Working Group recommended. The update will proceed with these concerns in view.

5.2 Sustainability criteria and the Fuel Lifecycle Label

China proposed replacing the framework's prescriptive sustainability indicators with a simpler approach that defers to whether a fuel complies with applicable national regulations. A substantial majority, including Cyprus, Mexico, Vanuatu, the Marshall Islands, the United Kingdom, the Netherlands, Belgium, Denmark, Canada, Germany and several NGOs, opposed the change on the grounds that it would weaken the framework's environmental safeguards. Indonesia, Iran, Saudi Arabia, Angola, Bangladesh, India, Malaysia, Poland and Ghana were supportive of the Chinese approach. A related sub-question, whether to delete the carbon source indicator from the Fuel Lifecycle Label, was supported by Saudi Arabia, Qatar, the Russian Federation, and China and opposed by the Netherlands, Belgium, Denmark, and Germany. It was not resolved.

5.3. Indirect Land Use Change (ILUC)

ILUC, the displacement of existing agricultural activity onto previously uncultivated land caused by biofuel production, remains a genuine impasse. Three distinct approaches were preserved in the forwarded material without convergence. A global quantitative framework with standardised risk factors was supported by Cyprus, Pacific Environment, the Clean Shipping Coalition, Vanuatu, the Marshall Islands, the Environmental Defense Fund, Belgium and the United Kingdom. A project- or national-data approach, in which each case is assessed individually, was advanced by Brazil, Angola, Indonesia, Thailand, and Malaysia. A region-based classification model proposed by the United States at ISWG on 21/3/21 received support from the Netherlands. Argentina was not prepared to support forwarding an ILUC classification.

5.4 Social and economic sustainability

A proposal to establish a correspondence group on the social and economic impacts of the energy transition on shipping-dependent communities and workers, particularly in developing nations, was supported by Brazil, Pacific Environment, Cyprus, Mexico, the Marshall Islands, Vanuatu and Ghana. Canada proposed broadening the scope to encompass all sustainability themes. Saudi Arabia led the opposition, arguing that the LCA framework is a technical emissions accounting tool and that global social and economic criteria lie outside its appropriate scope. China contended that a single theme would be sufficient. The Marshall Islands directly challenged the Chair's framing of the discussion, arguing that support was stronger than the Chair's conclusion implied. The Chair concluded that opposition from Saudi Arabia, China, the United Arab Emirates, and the Russia

Federation was sufficient to prevent the establishment of the group and deferred the decision to MEPC 84. The unresolved status of this question reflects a broader structural debate about what the LCA framework is ultimately for. Brazil also opposed proposals to channel funds through the Global Alliance Against Hunger and Poverty.

6. POSITIONS AND COALITION DYNAMICS

6.1 Common ground and dividing lines

The interventions, positions, and coalition dynamics reveal a striking asymmetry: on some questions, delegations converged with near unanimity; on others, opposition was organised and deep. Figure 1 maps explicit interventions across seven decision points where positions were sufficiently crystallised to count.

Onboard carbon capture and storage attracted seventeen expressions of support and zero opposition, a level of convergence rare in IMO climate negotiations and indicative of a settled political foundation. The country-of-origin note and ISO standards for actual emission factors show similarly lopsided support, with China isolated in opposition on both. By contrast, the energy multiplier and embodied emissions mandatory inclusion display the inverse profile: broad, organised resistance with only single-delegation support. Ice-class adjustments and the social and economic sustainability correspondence group sit in the middle, contested but with meaningful support on both sides. This distribution is not merely descriptive; it predicts which items will require heavy political lifting at MEPC 84 and which may advance on technical momentum alone.

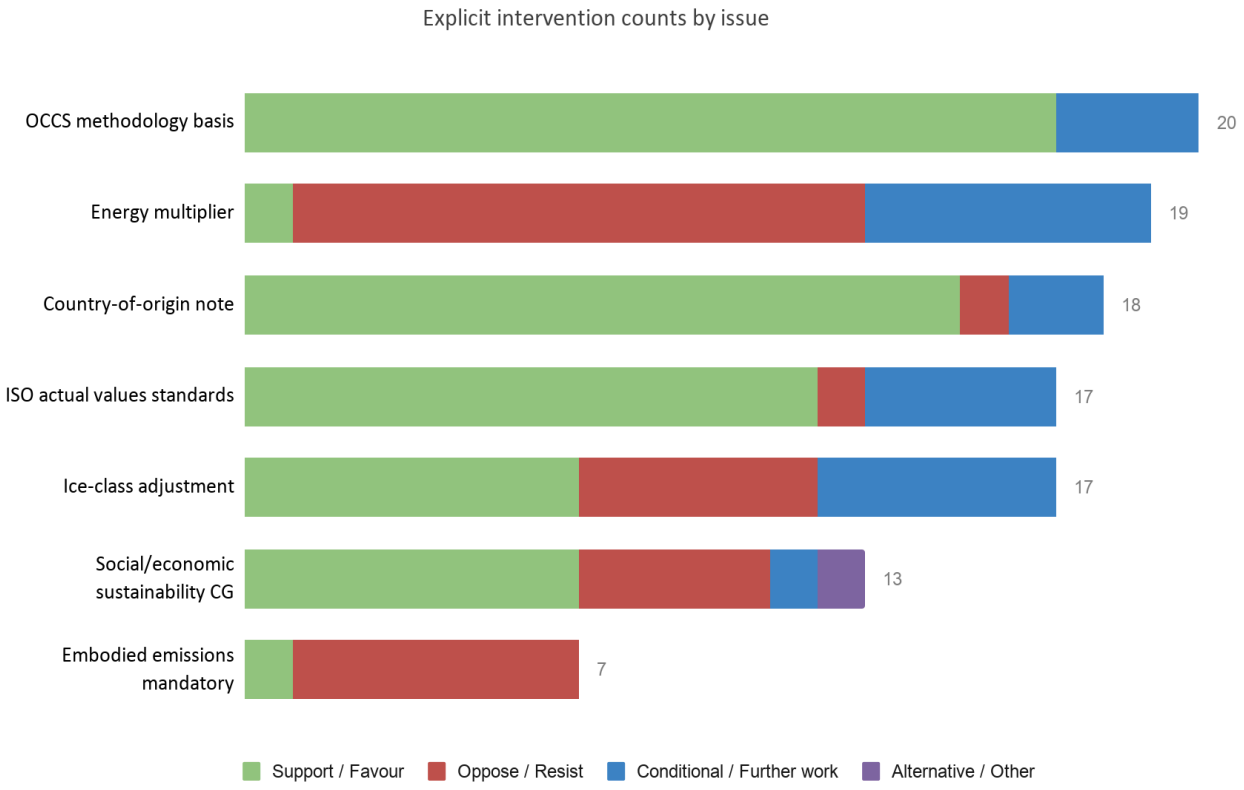

Figure 1: Direction of explicit interventions on selected decision points

The conditional and alternative interventions, shown in blue and purple, cluster around the energy multiplier and ice-class adjustment, suggesting that for these issues, delegations have not closed the door but have attached specific conditions that will become the raw material for compromise drafting. The near-absence of conditional positions on OCCS and ISO standards indicates that these issues have moved past the bargaining phase into implementation design.

6.2. The blocking coalition and the equity coalition

Several structural patterns deserve particular notice. Table 1 shows that a consistent blocking coalition has emerged across Fund governance, timing, embodied emissions, and the social and economic correspondence group: Saudi Arabia, China, the Russian Federation, and the United Arab Emirates have repeatedly aligned to resist any expansion of the framework's scope. This pattern will shape the strategic context for MEPC 84.

Table 1: structural patterns shaping the strategic context

Area (Topic)	**Description**
Opposition to the energy multiplier	Now broad and well-organised, spanning regional groups, high-income and developing states, and NGOs, making its inclusion in the final framework increasingly difficult to sustain politically.
Ship-level OCCS accounting	Sufficiently well supported that the question has shifted from whether OCCS will feature to how it integrates with the full LCA framework.
High-ambition bloc	The Finnish and Swedish positions on ice class adjustments were divided, a reminder that domestic fleet interests can override coalition solidarity on provisions with direct commercial consequences.
Embodied emissions	For the moment, off the mandatory agenda. The issue will likely return as onboard renewable energy technologies mature and as concerns about level playing field comparisons sharpen.
ILUC	Remains a structural impasse with no path to convergence in immediate view.
Coalition opposing specific themes	Has emerged across fund governance, timing, embodied emissions, and the social and economic correspondence group: Saudi Arabia, China, the Russian Federation, and the United Arab Emirates aligned repeatedly in resisting any expansion of the framework's scope. This pattern will shape the strategic context for MEPC 84.

7. PRINCIPAL ACTORS AND ALIGNMENTS

Saudi Arabia operated the broadest and most substantively varied agenda of any single delegation, co-sponsoring the lead OCCS document, arguing for quantified ILUC default factors in a position that aligned it methodologically with environmental NGOs, opposing split OCCS verification, and leading the block on the social and economic correspondence group. Its positions were cross-cutting rather than simply obstructionist.

African Member States, through the African Union, including Angola, South Africa, Kenya, Ghana, Togo, and the Democratic Republic of the Congo, served as the principal voice on equity in methodological choices, registry fee design, and Fund governance. The framing that methodology carries distributional consequences will recur.

The Marshall Islands intervened twice to defend procedural integrity, first to preserve the reverse auction option in the ZNZ reward mechanism and second to contest the Chair's framing of support for the social and economic correspondence group. Both interventions came from a delegation with a strong interest in the framework's ambition.

Pacific Environment maintained presence across every substantive discussion block and the most consistent positional set of the week, anchoring the environmental NGO perspective throughout.

Norway remained broadly aligned with the high-ambition coalition but diverged on the DLUC metric change, preferring to route Pacific Environment's submissions to GESAMP first. Brazil split its position on sustainability criteria, supporting the environmental direction while opposing the merger of environmental and social themes, a nuanced stance reflecting domestic complexity.

Liberia and the United States served as procedural brakes on Net Zero Fund governance, questioning whether the working group has the mandate to decide foundational design questions. Liberia carries significant weight in registry and flag state matters and warrants attention to SFCS governance as well. The United Arab Emirates aligned with Saudi Arabia across all the main divisive questions, the most complete bilateral alignment observed in the session. Canada intervened primarily on procedural aspects, securing the correspondence group track for OCCS and proposing a broader scope for the sustainability correspondence group.

8. ITEMS CARRIED FORWARD TO MEPC 84

The following items require further consideration:

- Avoided emissions: referred to GESAMP LCA WG with the United Kingdom's cap at zero safeguard and Japan's new parameter proposal attached.
- Embodied emissions: excluded from required submissions, with the Chair's level-playing-field concern on the record.
- Cargo as fuel accounting: referred to GESAMP LCA WG with Norway's correction factors, RINA's alternative adjustment and any further options open for consideration.
- OCCS: advances on a dual-track structure, with GESAMP LCA WG addressing system boundaries and the correspondence group handling accounting. Onboard verification by the flag state administration is confirmed; downstream verification remains unresolved.
- Methane slip (C slip): forwarded to the MEPC 84 APE working group with the three-way split recorded.
- CCU accounting: referred to GESAMP LCA WG with the IPCC framework alignment as the guiding principle.
- DLUC metric change: proceeds with majority support, and Pacific Environment's concerns noted.
- China's sustainability criteria proposal (ISWG 21/3/11): no consensus; broad opposition to removing environmental criteria is on the record; the carbon source indicator question remains open.
- ILUC classification: referred to GESAMP LCA WG with all three approaches (global quantitative, project-level and region-based) preserved.
- Social and economic sustainability correspondence group: decision deferred to MEPC 84, with opposition from Saudi Arabia, China, the United Arab Emirates and the Russian Federation recorded, alongside the Marshall Islands' procedural challenge.
- SFCS recognition procedures: further development anticipated, with the Option 2 plus supporting letter compromise as the primary negotiating basis.
- Registry development: moves toward a tiered fee structure with a potential cap; cybersecurity and DCS interoperability work continues.

- ZNZ technologies: merged modular text advances with the IMO-determined reward as the primary mechanism, while retaining the reverse auction as an alternative.
- Net Zero Fund governance: the African-anchored representation package remains the primary reference point, while the working group's mandate remains contested.

9. CONCLUDING OBSERVATIONS

ISWG GHG 21 illustrates the characteristic pattern of IMO climate negotiations at this stage of the rulemaking cycle: methodological foundations advance where cross-regional coalitions can be built around technical necessity, while distributional and scope questions remain unresolved where they implicate the core interests of major producer states, flag state registries or small island states. The clarity of progress on OCCS contrasts sharply with the unresolved state of methane slip, ILUC and the social and economic correspondence group. The session demonstrates that the framework's centre of gravity is shifting: the technical base is stabilising, while the political contest over what the framework is for, principally whether it is narrowly an emissions accounting regime or a broader instrument of transition governance, is intensifying.

The carry-forward agenda for MEPC 84 is therefore substantial and politically loaded. The outcomes of the committee session will determine not only the technical details of the Net Zero Framework but also the larger question of whose interests the framework is ultimately designed to serve. Close attention to the coalition dynamics surfaced at ISWG GHG 21, particularly the alignment of Saudi Arabia, China, the Russian Federation and the United Arab Emirates on scope restriction and the coordinated equity framing advanced by African Member States and several small island states, will be essential to reading the direction of travel.

ANNEX I: Evidence Log of Key Decisions

Issue	Position bucket	Count used	Named delegations/organisations counted	Evidence phrase/source anchor	Caution
Energy multiplier	Support	1	Iran	Day 1 extraction: “strongly advocate for inclusion of an energy multiplier”	Not a vote; only explicit intervention counted.
Energy multiplier	Oppose	12	Norway; Mexico; Argentina; Türkiye; IPIECA; Brazil; United States; Marshall Islands; Pacific Environment; Angola; Indonesia; Fiji	Day 1 extraction and draft report: broad opposition; several stated “does not support” or equivalent	Some delegations framed as caution but with clear preference not to include.
Energy multiplier	Conditional / further work	6	Cyprus; Singapore; China; Netherlands; Denmark; Cook Islands	Day 1 extraction: time-limited/supplementary/multiplier only if reward mechanism insufficient	Not counted as support because conditions were material.
Ice-class adjustment	Support	7	Finland; Cyprus; Antigua and Barbuda; Sweden; Brazil; Vanuatu; Netherlands	Day 1 extraction; draft report notes Finland and Sweden support and broader split	Some support tied to sunset clause.
Ice-class adjustment	Oppose	5	Norway; NEMO; Marshall Islands; Pacific Environment; Fiji	Day 1 extraction: opposition based on GFI integrity / safety forum arguments	Some high-ambition opposition captured as group narrative, not all named.
OCCS methodology basis	Support	17	Saudi Arabia; Norway; Cyprus; China; Netherlands; Denmark; Japan; India; United Kingdom; Bangladesh; Argentina; Republic of Korea; Russian Federation; Mexico; Singapore; two industry associations	Draft report names broad coalition supporting Saudi/Norway basis for GESAMP-LCA WG	The verification architecture remains unresolved, so this is methodology-basis support, not full design support.
Embodied emissions mandatory inclusion	Support	1	Brazil	Draft report: Brazil supported inclusion on ISO alignment grounds	Only mandatory inclusion counted. Voluntary submission not treated as support for mandatory requirement.
Embodied emissions mandatory inclusion	Oppose	6	China; India; Russian Federation; Japan; Cyprus; Singapore	Draft report: clear majority opposed requiring embodied emissions in submissions	Other unnamed/collective opposition not counted.
Country of origin note	Support	15	Türkiye; Cyprus; SGMF; Brazil; Singapore; INTERTANKO; Pacific Environment; EDF; Netherlands; Norway; Denmark; India; Finland; Republic of Korea; Sweden	Draft report lists all as supporting addition of country-of-origin note	Pacific Environment and Korea had caveats; also reflected in conditional count.
Country of origin note	Oppose	1	China	Draft report: China sole opposition	None.

ISO standards for actual emission factors	Support	12	South Africa; Cyprus; SGMF; Japan; Senegal; CLIA; Angola; Italy; Methanol Institute; Mexico; Türkiye; Republic of Korea	Draft report lists supportive delegations/organisations	Some support was subject to GESAMP scrutiny.
ISO standards for actual emission factors	Oppose	1	China	Draft report: China opposed due to alignment concerns	None.
Social/economic sustainability CG	Support	7	Brazil; Pacific Environment; Cyprus; Mexico; Marshall Islands; Vanuatu; Ghana	Draft report: supported establishment of correspondence group	Marshall Islands procedural challenge not double-counted.
Social/economic sustainability CG	Oppose/block	4	Saudi Arabia; China; United Arab Emirates; Russian Federation	Draft report: Chair concluded opposition from these delegations prevented establishment	UAE/Russia noted in report as sufficient opposition; treated as recorded position.
ILUC classification	Global quantitative option	8	Cyprus; Pacific Environment; CSC; Vanuatu; Marshall Islands; EDF; Belgium; United Kingdom	Draft report: supported global quantitative framework	Multi-option issue, not support/oppose.
ILUC classification	Project/national approach	5	Brazil; Angola; Indonesia; Thailand; Malaysia	Draft report: advanced project-level/national-data approach	Multi-option issue.
ILUC classification	Region-based classification	2	United States; Netherlands	Draft report: US proposal supported by Netherlands	Multi-option issue.
ILUC classification	Not prepared to forward	1	Argentina	Draft report: not prepared to support forwarding ILUC classification	Multi-option issue.
PPAs/EACs	Principle support	10	SGMF; Singapore; CLIA; Methanol Institute; Argentina; RINA; IPIECA; EDF; Norway; Brazil	Draft report: principle broadly supported by these actors subject to safeguards	Overlaps with additionality bucket; do not sum across PPA columns as mutually exclusive.
PPAs/EACs	Additionality-first	3	Norway; Germany; EDF	Draft report: argued sustainability theme 3 must be operationalised with explicit additionality requirement	These actors also supported principle in some cases.
PPAs/EACs	Pragmatic/flexibility	3	Iran; Bangladesh; Brazil	Draft report: warned against overly stringent criteria / supported hierarchy or flexibility	These are qualifications, not outright opposition.