



## ISO INPUT: BELEM MISSION TO 1.5

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The International Organization for Standardization (ISO) is an international non-governmental organization developing standards to make lives easier, safer, and better. We are a member-based organization of National Standards Bodies that represent 176 countries and their governments. Through collaborative engagement with its members, ISO brings together all relevant stakeholders, including business and subject matter experts, to share knowledge and develop voluntary, consensus-based international standards that hold market relevance across various industry sectors.

ISO welcomes the Call for Inputs for the Belém Mission to 1.5. Achieving Nationally Determined Contributions (NDCs) and National Adaptation Plans (NAPs) require not only policy commitments, but also practical mechanisms for implementation. International standards moved from background infrastructure to explicit implementation tools. As such, **the Action Agenda identified standards as one of the 11 critical levers for unlocking progress**, signaling a shift in how standards are perceived within the wider climate delivery ecosystem.

Delivering on NDCs requires a shared technical language and credible accountability frameworks that enable governments, industry and finance to act in a consistent and scalable way. Supported by the broader national Quality Infrastructure – including standardization, metrology, accreditation and conformity assessment – International Standards can provide this **implementation layer** support. They support effective climate action by enabling interoperability across jurisdictions, strengthening market confidence and facilitating international trade.

ISO's global network of 176 National Standards Bodies and the wider National Quality Infrastructure can be operationalized at scale and speed to support NDC implementation. International standards can:

- Translate NDC commitments into clear, reproducible and auditable requirements, particularly for the private sector
- Enable informed decision-making and action on net-zero and energy transition pathways for organizations
- Support mobilization of public and private climate finance
- Enable alignment across regulatory and voluntary systems
- Strengthen credibility and comparability of GHG emissions.

As an input to this call, ISO wishes to highlight **the ISO-GHG Protocol partnership's goal to create a common global language for GHG accounting as an ambitious effort to strengthen international cooperation, reduce fragmentation and support decarbonization.**

### Global carbon accounting harmonization under the ISO-GHG Protocol Partnership

#### Overall context

NDC implementation depends not only on policies, but also on the enabling infrastructure that allows those policies to work across markets, sectors and borders.

Carbon accounting has become part of that infrastructure. It underpins industrial decarbonization, carbon markets, climate disclosure, sustainable finance, public procurement, product standards and emerging trade measures. As these policy areas become increasingly interconnected, countries require emissions data that is consistent, comparable and interoperable.

### **Fragmented carbon accounting as a barrier to climate action**

Today, businesses and governments operate within a fragmented landscape of carbon accounting approaches. This fragmentation increases costs and complexity and undermines comparability across markets and jurisdictions.

The challenge facing markets is therefore not a lack of accounting frameworks, nor a need to develop additional methodologies for well-established accounting needs. It is ensuring that the frameworks used by policymakers, businesses and investors produce comparable, trusted information that supports informed decision-making through greater convergence, interoperability and implementation of existing internationally recognized approaches.

### **The solution: strengthening international cooperation**

The ISO–GHG Protocol partnership is advancing the most ambitious global pathway for carbon accounting harmonization to date. Moving beyond alignment, **the partnership is jointly co-developing harmonized corporate, product and project carbon accounting standards.**

#### **Progress to date:**

- **Global reach and participation:** The partnership combines ISO's network of national standards bodies across more than 170 countries with the GHG Protocol's market adoption by 97% of S&P 500 companies. Technical experts from both organizations are now actively developing the harmonized standards.
- **Technical development underway:** ISO and GHG Protocol experts have been successfully onboarded into the relevant working groups, and working drafts are under active development for corporate, project and product accounting standards.
- **Governance in operation:** A Joint Coordination Group has been established and is actively overseeing cross-cutting alignment, including terminology, coordination between workstreams, and management of technical interdependencies across corporate, product and project accounting.