

**International Civil Aviation Organization (ICAO) Carbon Offsetting and Reduction
Scheme for International Aviation (CORSA)**

**Application Form for Emissions Unit Programmes
seeking eligibility to supply units to
the CORSA 2027 – 2029 compliance period**

(Version 2, January 2026)

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SECTION I: ABOUT THE ASSESSMENT OF APPLICATIONS

Background

ICAO Member States and the aviation industry are implementing the Carbon Offsetting and Reduction Scheme for International Aviation (CORSA). Together with other mitigation measures, CORSA will help achieve international aviation's aspirational goal of carbon neutral growth from the year 2020. Aeroplane operators will meet their offsetting requirements under CORSA by purchasing and cancelling CORSA eligible emissions units. The ICAO Council determines CORSA eligible emissions units upon recommendations by its Technical Advisory Body (TAB) and consistent with the CORSA Emissions Unit Eligibility Criteria (EUC).

In March 2019, the ICAO Council unanimously approved the ICAO Document *CORSA Emissions Unit Eligibility Criteria* for use by TAB in undertaking its tasks¹. TAB's assessment of emissions unit programmes is undertaken annually². The results of ICAO Council decisions that take account of these recommendations are contained in the ICAO Document *CORSA Eligible Emissions Units*³. At present, eight Emissions Unit Programmes are eligible to supply CORSA-eligible Emissions Units for the 2024-2026 compliance period (the CORSA 'first phase') and four programmes are eligible to supply CORSA-eligible Emissions Units for the 2027-2029 compliance period (part of CORSA 'second phase'). The latter programmes are eligible to certify CORSA Eligible Emissions Units for the 2024-2026 compliance period and were approved by the ICAO Council to do so for the 2027-2029 period based on TAB's 2025 reassessment and recommendations.

ICAO now invites emissions unit programmes⁴ to apply to TAB's 2026 assessment cycle, which will make recommendations on their eligibility to supply CORSA-Eligible Emissions Units for the **2027-2029 compliance period** (part of the CORSA 'second phase'). Any interested programme should provide the updated information requested through this application form and its Appendices, as well as supplementary materials and evidence as applicable. In undertaking this work, TAB may also ask programmes to provide specific examples illustrating how programme procedures or systems perform in practice.

This assessment will be conducted during TAB's 2026 annual assessment cycle, according to the TAB Terms of Reference, TAB Procedures, Work Programme and Timeline, which are available on the ICAO TAB website. .

About this form

¹ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

² Recommendations from 2019 TAB assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2019>

Recommendations from 2020 TAB assessment cycle: <https://www.icao.int/icao-corsia-tab2020>

Recommendations from 2021 assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2021>

Recommendations from 2022 assessment cycle: <https://www.icao.int/CORSA/icao-corsia-tab2022>

Recommendations from 2023 assessment cycle: <https://www.icao.int/CORSA/TAB2023>

Recommendations from 2024 assessment cycle: <https://www.icao.int/CORSA/TAB2024>

³ Available on the ICAO CORSA website: <https://www.icao.int/environmental-protection/CORSA/Pages/CORSA-Emissions-Units.aspx>

⁴ "Emissions Unit Programme", for the purposes of TAB's assessment, refers to an organization that administers standards and procedures for developing activities that generate offsets, and for verifying and "issuing" offsets created by those activities. For more information, please review the TAB FAQs on the ICAO CORSA website: <https://www.icao.int/CORSA/icao-corsia-tab>

Programme responses to this application form will serve as the primary basis for the assessment. This form requests *evidence of programme procedures or programme elements*. The evidentiary documentation enables TAB to a) confirm that a given procedure or programme element is *in place*, b) more fully understand the programme’s summary responses, and c) archive the information as a reference for potential future assessments. TAB’s assessment may also involve, *e.g.*, a completeness check and initial screening of applications, written clarification questions, and/or live interview(s) with programmes.

This Application form is accompanied by, and refers to, [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#), containing the EUC and *Guidelines for Criteria Interpretation*. The ICAO Council, on recommendation of its Committee on Aviation Environmental Protection (CAEP), updated the *Guidelines for Criteria Interpretation* in March 2024. These EUC and updated Guidelines are provided to inform programmes’ completion of this Application form, in which they are cross-referenced by paragraph number.⁵

This form is also accompanied by [Appendix B “Programme Assessment Scope”](#), and [Appendix C “Programme Exclusions Scope”](#), which request all applicants to identify the programme elements⁶ they wish to submit for, or exclude from, TAB’s assessment.

CORSIA Eligible Emissions Unit Programmes must also complete [Appendix D](#) of this Application form, “*Emissions Unit Programme Registry Attestation*”⁷ in line with the instructions contained in that Appendix. Applicant organizations are strongly encouraged to submit this information by the deadline for submitting all other application materials for the current assessment cycle.

Translation: As was done previously, if the programme documents and information are not published in English, the programme should fully describe in English (*rather than summarize*) this information in the fields provided in this form, and in response to any additional questions. Where this form requests *evidence of programme procedures*, programmes are strongly encouraged to provide English translations of these documents, to facilitate a complete and accurate understanding. Where this is not possible due to time constraints or document length, the programme may provide such documents in their original language in a readily translatable format (*e.g.*, Microsoft Word). Those programmes that need to translate documents prior to submission may contact the ICAO Secretariat regarding accommodation.

Information provided in this form continues to be used following a decision by ICAO Council to approve an emissions unit programme for CORSIA eligibility. TAB’s recommendations on the extent and limits of a programme’s eligibility are developed on the basis of TAB’s assessment of the information that the programme provided in its application materials, as well as any updates or clarifications that the programme communicates to TAB during the course of its assessment. This information is used by Council to define the general and/or programme-specific eligibility parameters set out in the ICAO Document titled “CORSIA Eligible Emissions Units.” Eligible programmes agree to maintain consistency with the EUC in the manner described in the application form and in any communications with TAB. This includes maintaining, *e.g.*, any procedures; requirements; standards; specific methodologies and tools

⁵ For further information on how TAB interprets the EUC in light of the *Guidelines*, refer to the document Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports available on the ICAO TAB website https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

⁶ At the “activity type” level (*e.g.*, sector(s), sub-sector(s), and/or project “type(s)”)

⁷ See discussion regarding the Registry Attestation from Section 4.4.3 in *TAB Report – August 2025*—found on page 2 of the document *Clarifications of TAB’s Criteria Interpretations Contained in TAB Reports*: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/Clarifications_Nov-2025.pdf

(methodological, or for risk assessment, or for risk management); operating agreements; electronic tracking systems and their linkages (e.g., registries, data transfer arrangements, service agreements); governance procedures; organizational/legal documentation; or changes to eligibility scope such as programme-initiated unit invalidation and/or revocation that would alter the information described to and/or shared with TAB during the programme’s assessment.

Following the submission of an application form and during a TAB assessment cycle, applicants are requested to inform TAB of any developments that could alter the information provided in their initial application, including any updates that are in development or pending approval. This includes developments related to procedures or systems that could include but are not limited to the examples provided in the previous paragraph. Such developments should be summarized in an email to the ICAO secretariat, which will be circulated to TAB members. Following an eligibility determination by the ICAO Council, CORSIA eligible emissions unit programmes must disclose such developments using the Material Change Notification Form in accordance with TAB Procedures⁸ and applicable deadlines. Failure to provide accurate information during the initial assessment, or to inform of changes to that information in a timely manner, could give rise to an Eligibility Deviation⁹, including the possible revocation of any eligibility that was granted.

Disclaimer: The information contained in the Application form, and any supporting evidence or clarification provided by the programme including information designated as “business confidential” by the programme, will be provided to the members of the TAB to properly assess the programme and make recommendations to the ICAO Council. The application and such other evidence or clarification will be made publicly available on the ICAO CORSIA website for the public to provide comments, except for information which the applicant designates as “business confidential”. Public comments received during that period, including commenter names and organizations, are published following their review by TAB. In accordance with section 9.4 of the TAB Procedures, all comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website. The applicant shall bear all expenses related to the collection of information for the preparation of the application, preparation and submission of the application to the ICAO Secretariat and provision of any subsequent clarification sought by the Secretariat and/or the members of the TAB. Under no circumstances shall ICAO be responsible for the reimbursement of such or any other expenses borne by the applicant in this regard, or any loss or damages that the applicant may incur in relation to the assessment and outcome of this process.

⁸ See paragraph 7.3 and footnote 3, paragraphs 8.5-8.6, 8.10-8.11, and 10.6 of TAB Procedures: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf

⁹ See Section 10 of TAB Procedures: https://www.icao.int/sites/default/files/environmental-protection/CORSIA/Documents/TAB/TAB_Procedures_v7_Jan2025.pdf

SECTION II: INSTRUCTIONS

Submission and contacts

A programme is invited to complete and submit the Application form, including accompanying evidence and with required appendices, through the ICAO CORSIA website no later than close of business on **9 March 2026** via **TAB@icao.int**. Within seven business days of receiving this form, the Secretariat will notify the programme that its form was received.

If the programme has questions regarding the completion of this form, please contact ICAO Secretariat via email: **TAB@icao.int**. Programmes will be informed, in a timely manner, of clarifications provided by ICAO to any other programme.

Form basis and cross-references

Questions in this form are derived from the CORSIA emissions unit eligibility criteria (EUC) and the *Guidelines for Criteria Interpretation*. Each question includes the paragraph number for its corresponding criterion or guideline that can be found in [Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”](#). Compared to previous (Re-)application forms, TAB has adjusted the order and contents of the questions in light of the ICAO Council’s March 2024 decision to update the *Guidelines for Criteria Interpretation*.

Application Form completion

The programme is expected to respond to all questions in this application form at the time of submission. TAB cannot initiate its assessment unless this information is provided in full as requested. Failure to provide complete information may result in delays to the assessment process.

A “complete” response involves three components: 1) a written summary response, 2) supporting evidence, and 3) any planned programme revisions.

- 1) **Written summary responses**: The programme is encouraged to construct written summary responses in a manner that provides for general understanding of the given programme procedure, independent of supporting evidence. TAB will confirm each response in the supplementary evidence provided by the programme. Please note that written summary responses should be provided in all cases—supporting evidence (described in 2 below) should not be considered as an alternative to a complete summary response.
- 2) **Supporting evidence**: Most questions in this form request *evidence of programme procedures or programme elements*. Such evidence may be found in excerpts or quotations of programme standards, requirements, or guidance documents; templates; programme website or registry contents; or in some cases, in specific methodologies. To help manage file size, the programme should limit supporting documentation to that which directly substantiates the programme’s statements in this form.

Programmes are expected to provide such evidence, along with the written summary response, in the following ways:

- a) copying/pasting the relevant excerpts or quotations of programme documentation directly into this form (no character limits);
- b) web links to the sources of these excerpts or quotations and any supporting documentation, with instructions for finding the relevant information within the linked source (i.e. identifying the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question);
- c) if needed, attaching supporting documentation to this form at the time of submission, with instructions for finding the relevant information within the attached document(s);

EXAMPLE of preferred approach to providing supporting evidence that could meet expectations for complete responses to a question:

“The Programme ensures its consistency with this requirement by requiring / undertaking / etc. the following:

[*Summary response:* Paragraph(s) introducing and summarizing specific programme procedures that are relevant to the question]

[*Evidence:* Quotes/excerpts of the relevant provisions in the programme’s procedures, with citations]

The full contents of these procedures can be found in [Document title, page X, Section X, paragraphs X-X]. This document is publicly available at this weblink: [weblink].”

3) Planned programme revisions: Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, please provide the following information in response to any and all relevant form question(s):

- a) Planned revision(s);
- b) Process and expected timeline to develop and implement the proposed revision(s);
- c) Process and timeline for external communication and implementation of the revision(s).

Scope of application

The programme may elect to submit for TAB assessment all, *or only a subset*, of the activities supported by the programme. The programme is requested to identify, in the following Appendices, the activities that it wishes to submit for, or exclude from, TAB’s assessment:

In [Appendix B “Programme Assessment Scope”](#), the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), elements that the programme **is submitting for TAB’s assessment** of CORSIA eligibility; as well as the specific

methodologies, protocols, and/or framework(s) associated with these programme elements; which *are* described in this form.

In [Appendix C “Programme Exclusions Scope”](#), the programme should clearly identify, at the “activity type” level (e.g., sector(s), sub-sector(s), and/or programme/project “type(s)”), any elements the programme *is not submitting for TAB’s assessment* of CORSIA eligibility, which *are not* described in this form; as well as the specific methodologies, protocols, and/or framework(s) associated with these programme elements.

In [Appendix D “Emissions Unit Programme Registry Attestation”](#), the programme should update and re-submit the *Registry Attestation*, if any information therein has changed since it last submitted the Registry Attestation. If no information has changed, the programme may elect to re-submit its previous Registry Attestation form.

Treatment of EUC-relevant programme procedures at the methodology level

Programmes that identify with the following explanations are encouraged to summarize and provide evidence of both their overarching *programme-level* procedure(s) and *methodology-level* procedure(s) wherever relevant:

The CORSIA EUC and TAB assessments typically apply to *programme-level* procedures rather than to individual methodologies or projects. Most programmes’ overarching guidance documents contain a mix of *general/guiding* requirements and *technical* ones. However, some programmes set out general requirements in overarching guidance documents, while reflecting key technical procedures in programme methodologies¹⁰. **Such methodologies may be relevant to TAB’s assessment.** This could be the case where, e.g., the methodologies are developed directly by the programme (staff or contractors); the programme must refer to a methodology’s requirements when describing its alignment with the EUC; and/or the programme’s general requirements alone are too high-level/non-specific for TAB to assess them as stand-alone procedures.

EXAMPLE: Programme A’s project standard contains its *programme-level* general requirements. The standard requires all activities to pass a programme-approved additionality test. However, Programme A sets out a unique list of approved tests in each of its methodologies—rather than providing a single list or menu in its programme-level standard. These lists vary across different activity types or category(ies). Thus, TAB may ultimately need to assess Programme A’s programme- *and* methodology-level requirements in order to confirm its use of the specific additionality tests called for under the *Must be Additional* criterion.

“Linked” certification schemes

This application form should be completed and submitted exclusively on behalf of the programme that is described in Part I of this form.

Some programmes may supplement their standards by collaborating with other schemes that certify, e.g., the social or ecological “co-benefits” of mitigation. The programme can reflect a linked scheme’s

¹⁰ Note that any applicant may use different terminology. For example, a programme may refer to a “methodology” as a protocol or framework.

procedures in responses to this form, where this is seen as enhancing—i.e., going “above and beyond”—the programme’s own procedures. For example, the programme may describe how a linked scheme audits sustainable development outcomes; but is not expected to report the linked scheme’s board members or staff persons. Programmes should clearly identify any information provided in this form that pertains to a linked certification scheme and/or only applies when a linked certification scheme is used.

Disclosure of programme application forms and public comments

Application materials, including information submitted in Appendices B, C, and D, as well as other information submitted by applicants will be publicly available on the ICAO CORSIA website, except for materials which the applicants designate as ‘business confidential’.

The public will be invited to submit comments on the information submitted, including regarding consistency with the emissions unit criteria (EUC), through the ICAO CORSIA website, for consideration by the TAB in its assessment. All public comments that meet the submission guidelines are published as received and Programme responses to public comments are not published on the ICAO website.

SECTION III: APPLICATION FORM

General information

A. Programme Information

Programme name: Global Carbon Council (GCC)

Administering Organization¹¹: Gulf Organisation for Research & Development (GORD)

Official mailing address: Qatar Science and Technology Park (QSTP), Tech 1, Level 2, Al Gharaffa, Doha – Qatar

Telephone #: +974 4141 5000

Official web address: www.globalcarboncouncil.com

B. Programme Administrator Information

Full name and title: Dr. Yousef Al Horr, Founding Chairman

Employer / Company (*if not programme*): Gulf Organisation for Research & Development (GORD)

E-mail address: alhorr@globalcarboncouncil.com Telephone #: +974 4141 5000

C. Programme Representative Information (if different from Programme Administrator)

Full name and title: Kishor Rajhansa, Chief Operations Officer

Employer / Company (*if not Programme*): Global Carbon Council

E-mail address: k.rajhansa@globalcarboncouncil.com Telephone #: +974 4141 5070

D. Programme Senior Staff / Leadership (e.g., President / CEO, board members)

List the names and titles of programme’s senior staff / leadership, including board members:

GCC Operations Team:

Dr. Yousef Al Horr, Founding Chairman, GCC and Chairman of GCC Advisory Board

Mr. Kishor Rajhansa, Chief Operations Officer and Coordinator of GCC Advisory Board

Mr. Amit Thusu, Senior Director-Climate Action and Facilitator of GCC Advisory Board

Mr. Hemant Nandanpawar, Senior Director- Climate Action and Stakeholder Engagement

Mr. Subhendu Biswas, Director-Climate Action and Regulations, Coordinator of GCC Regulatory Committee, Facilitator of GCC Steering Committee

Mr. Joseph Prakash, Director-Climate Action and Coordinator GCC Steering Committee

Mr. Sanjeev Kumar, Associate Director- Methodology Development and Facilitator of GCC Steering Committee

Dr. Massamba Thioye, Principal Advisor – Strategy

¹¹ Name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme, *if different from “Programme Name”*.

Ms. Shalini Singhi, Senior Manager- Climate Action and Registry
Ms. Victoria Novikova, Senior Manager-Methodologies
Dr. Wojciech Galinski, Senior Advisor-Nature-based Solutions
Dr. Sue Kyoung Lee, Associate Director-Nature Based Solutions
Mr. Mayank Kumar Jain, Manager- Regulations and Program Accreditations

Refer to CVs of GCC's senior staff submitted as **Annex 1** to this Application.

GCC Advisory Board comprises of the following Members:

Dr. Yousef Mohammed Alhorr, Advisory Board Chairman
Mr. Eric Solheim
Dr. Gonzalo Castro de la Mata
Dr. Jauad El Kharraz
Dr. John Kilani
Mr. Justin Mundy
Prof. Mariam Al-Maadeed
Dr. Massamba Thioye
Dr. Ovais Sarmad
Mr. Saurabh Kumar
Mr. Simon Henry

CVs of GCC Advisory Board members are available on the GCC website:

<https://www.globalcarboncouncil.com/wp-content/uploads/2024/03/gcc-advisory-board.pdf>

GCC Steering Committee comprises of the following Members:

Mr. Amjad Abdulla
Mr. Ambachew F. Admassie
Ms. Anastasia Northland
Mr. Anil Jauhri
Mr. Braulio Pikman
Dr. Felix Dayo
Dr. Hyun Jung Park
Ms. Lucy Naydenova
Dr. Ricardo Esparta

CVs of GCC Steering Committee Members are available on the GCC website:

<https://www.globalcarboncouncil.com/wp-content/uploads/2024/03/gcc-steering-committee.pdf>

GCC Regulatory Committee comprises of the following Members:

Mr. Abhishek Goyal
Mr. Ambachew Admassie
Dr. Amr Osama Abdel-Aziz
Dr. Ayşe Frey
Mr. Braulio Pikman
Mr. Daniel Perczyk
Mr. Jean-Jacques Becker
Mr. Jiajing Zhao
Mr. Thomas Bosse
Mr. Vinay Deodhar
Mr. Werner Betzenbichler

CVs of GCC Regulatory Committee Members are available on the GCC website:

<https://www.globalcarboncouncil.com/wp-content/uploads/2024/03/gcc-regulatory-committee.pdf>

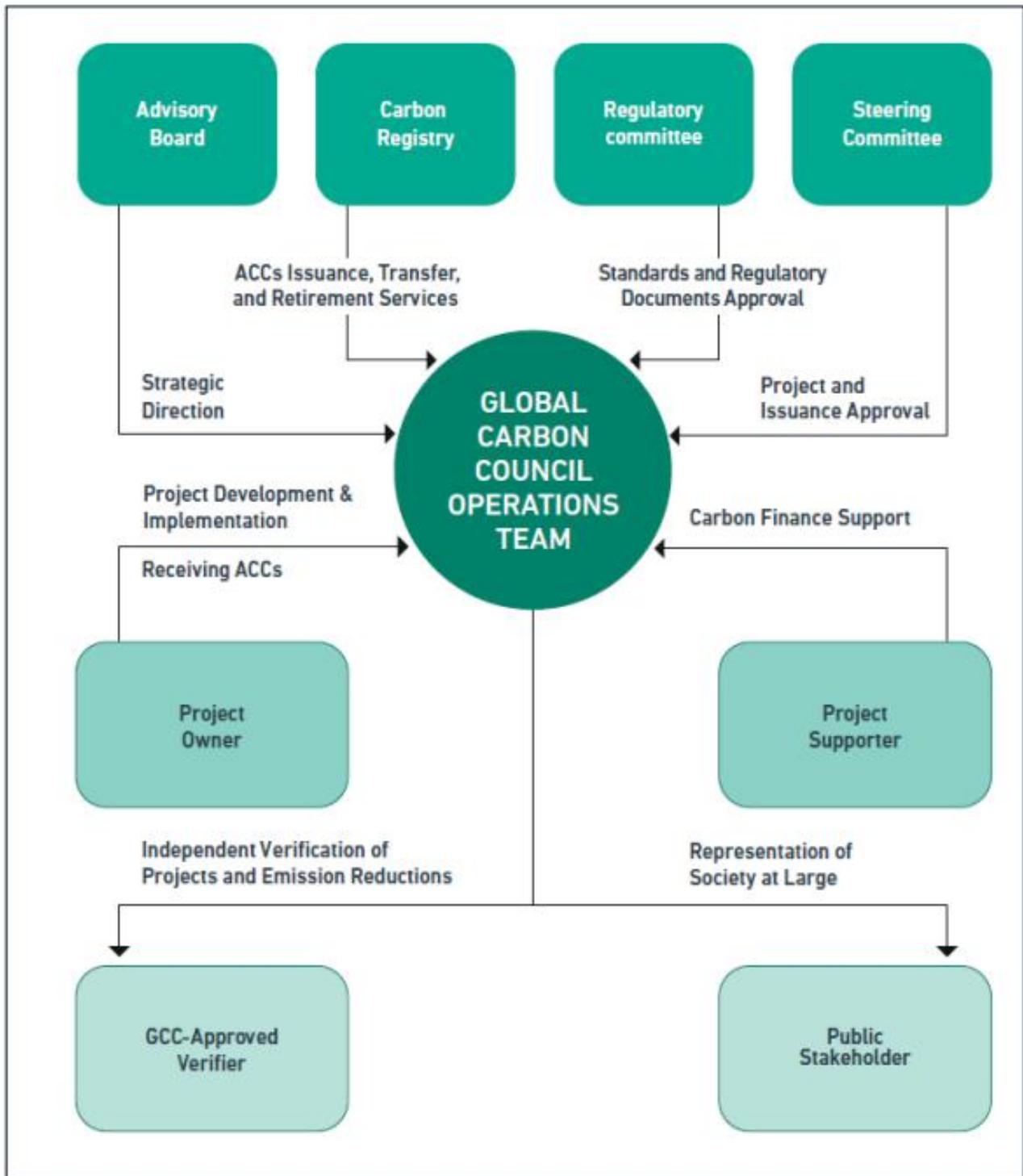
Provide an organization chart (in the space below or as an attachment) that illustrates, or otherwise describes, the functional relationship a) between the individuals listed in D; and b) between those individuals and programme staff / employees; and c) the functions of each organizational unit and interlinkages with other units.

Organizational chart describing functional relationship between senior staff is attached as **Annex 2**.

- a) Organizational chart describing functional relationship between GCC senior staff and employees is attached as **Annex 2**.
- b) **Figure 1** below presents the institutional and functional setup of the GCC Program. The Advisory Board provides strategic direction for the development of the GCC Program. The Regulatory Committee delivers technical guidance and approves all regulatory documents. The Steering Committee is responsible for approving project registrations and the issuance of carbon credits. The GCC Operations Team manages day-to-day operations and strategic implementation of the GCC Program, providing essential support to the Advisory Board, Steering Committee, and Regulatory Committee. In addition, it oversees registry functioning and is responsible for the approval and performance monitoring of validation and verification bodies (VVBs).

Full information on the functions of each organization unit are described in GCC [Program Framework \(V4.0\)](#), Section 5, pages 21 to 35.

Figure 1: Institutional and Functional Setup of GCC



Questionnaire

Note—where “evidence” is requested in *Part 1* through *Part 5*, the programme is expected to provide quotes/excerpts and web links to documentation and to identify the specific text, paragraph(s), or section(s) where TAB can find evidence of the programme procedure(s) in question. If that is not possible, then the programme may provide evidence of programme procedures directly in the text boxes provided (by copying/pasting the relevant provisions in full) and/or by attached supporting documentation, as recommended in “SECTION II: INSTRUCTIONS—**Form Completion: Supporting Evidence**”.

Note—“*Paragraph X.X*” in this form refers to corresponding paragraph(s) in Appendix A “Supplementary Information for Assessment of Emissions Unit Programmes”.

Note—Where the programme has any plans to revise the programme (e.g., its policies, procedures, measures, tracking systems, governance or legal arrangements), including to enhance consistency with a given criterion or guideline, provide the following information in response to any and all relevant form question(s):

- Proposed revision(s);
- Process and proposed timeline to develop and implement the proposed revision(s);
- Process and timeline for external communication and implementation of the revision(s).

PART 1: Governance and Safeguards: Sustainable Development Criteria; Do no net harm; Safeguards System; Transparency and Public Participation Provisions; Governance; Legal Nature and Transfer of Units

Criterion: Legal nature and transfer of units

Q1: Does the Program... (<i>Paragraph 2.5</i>)	
(a) ...define and ensure the underlying attributes of a unit?	<input checked="" type="checkbox"/> YES
(b) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES
(c) ...define and ensure the property aspects of a unit?	<input checked="" type="checkbox"/> YES
(d) ... and publicly disclose process by which it does so?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the processes, policies, and/or procedures referred to in a) and d), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program establishes and safeguards the core attributes and ownership aspects of the carbon credits units it issues, known as Approved Carbon Credits (ACCs). In particular, the foundational qualities of ACCs are guided by the principles outlined in Section 4 of the GCC [Project Standard \(Version 6.2\)](#). These principles require that each ACC is real, quantifiable, permanent, additional, independently verified, free from double counting, and transparent. These criteria are enforced through the latest GCC’s standards and certification processes, including:

- A) [Project Standard \(Version 6.2\)](#)
- B) [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#)

- C) [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#)
- D) [Validation and Verification Standard \(V5.2\)](#)
- E) [Standard for Development of Methodologies \(V4.2\)](#)
- F) [Program Processes \(V5.2\)](#)

In addition to the core attributes stated above, CORSIA eligible ACCs units shall also demonstrate the environmental and social no-harm and contribute to a minimum of 3 United Nations Sustainable Development Goals (SDGs). These ACC attributes are ensured as per the following latest standards:

- A) [Environment and Social Safeguard Standard \(V4.1\)](#)
- B) [Project Sustainability Standard \(V4.0\)](#)

The property aspects of ACCs are defined in the GCC [Program Definitions \(V5.1\)](#), paragraph 22, page 4: “Approved Carbon Credits or ACCs are the carbon credits issued by the GCC, following a positive verification report by a GCC Verifier and approval by the Steering Committee. ACCs are held in the GCC Carbon Registry. An ACC represents the right of an accountholder, in whose account the unit is recorded, to claim the achievement of a GHG emission reduction or removal in an amount of one (1) metric tonne of CO2 equivalent, which has been verified by a GCC Verifier in accordance with GCC rules. The recording of ACCs in the account of the holder in the GCC Registry is prima facie evidence of that holder’s entitlement to the ACCs”.

The GCC [Program Portal](#) records all projects (listed, registered, and issuances) and the [GCC S&P registry](#) holds records of ACCs issued, transferred, retired, and cancelled under the GCC Program and enables public access of the information on all projects and ACCs. The functionalities and operational process of GCC Program Portal and registry are outlined in the GCC [Program Framework \(4.0\)](#), Sections 10.1-10.2, page 50-57. In addition, terms and conditions for the registry use and user rights are defined in the following documents:

- A) [Registry Terms and Conditions \(V1.0\)](#)
- B) [Registry User Guide \(V1.0\)](#)

Please also refer to ‘Appendix_D: Emissions Unit Programme Registry Attestation’, attached with this application, which provides additional and specific registry related information.

Please also refer to ‘Re-assessment_Application_Form_Appendix_D_Emissions Unit Programme Registry IHSM’, attached with this application, which provides “Emissions Unit Programme Registry Attestation” and provides specific registry related information.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criterion: Programme governance

Q2. Does the programme publicly disclose... (<i>Paragraph 2.7</i>)	
a) ...who is responsible for the administration of the programme?	<input checked="" type="checkbox"/> YES
b) ...how decisions are made?	<input checked="" type="checkbox"/> YES

Provide evidence that this information is available to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

GCC publicly discloses who is responsible for the administration of the GCC Program and how decisions are made. The GCC Program is administered by Global Carbon Council LLC, an independent organization incorporated and licensed in Qatar. The GCC Program is governed by the Advisory Board, Steering Committee, and Regulatory Committee, each comprising independent and distinguished international experts with leadership experience in sustainability, climate change, and the industrial sectors. Collectively, these governing boards assume fiduciary responsibility for the GCC Program and ensure that the organization operates according to robust bylaws, as defined in the publicly available GCC [Program Framework \(V4.0\)](#), Section 5, pages 18-26.

Specifically, the Advisory Board also provides strategic direction for the Program's development, while the Regulatory Committee offers technical guidance and approval on all regulatory documents. The Steering Committee is responsible for approving project registrations and the issuance of carbon credits. Full information on the responsibilities, functioning, and current members of the Advisory Board and Regulatory and Steering Committee can be found in the following resources:

1. Sections 5.1, 5.2, and 5.3 of the GCC [Program Framework \(V4.0\)](#)
2. Terms of References of the [Advisory Board](#), and [Regulatory Committee](#), and [Steering Committee](#).
3. Current members of the GCC Advisory Board, Regulatory Committee, and Steering Committee: <https://www.globalcarboncouncil.com/how-gcc-works/governance/>

The decision-making processes for various aspects of the GCC Program — including setting standards, developing and revising methodologies, approving project registrations and ACC issuances, accrediting VVBs, managing registry transactions, and addressing grievances — are set out in the GCC [Program Processes \(V5.2\)](#). All decisions regarding the approval of GCC Standards, methodologies, and other regulatory documents are made by the Regulatory Committee (refer Section 5.3, paragraph 22 of the GCC [Program Framework \(V4.0\)](#)). Decisions related to the approval of project registrations and the issuance of ACCs are made by the Steering Committee (Section 5.2, paragraph 27 of the GCC [Program Framework \(V4.0\)](#)).

Lastly, the **GCC Operations Team** serves as the administrative arm of the GCC Program, acting as its Secretariat. It provides substantive and organizational support to the Advisory Board, Steering Committee, and Regulatory Committee, facilitating their operations and decision-making. It maintains a strictly impartial position — it does not develop projects, provide validation, verification, or consulting services. Its core functions, as defined in Section 5.9 of the GCC [Program Framework \(V4.0\)](#), includes:

- 1. Regulatory Coordination** — Provides logistical and substantive support to all three governance committees, organizes meetings (virtual or physical), prepares agendas, documentation, meeting reports, and drafts decisions.
- 2. Standards, Procedures and Methodologies Development** — Initiates and oversees the development of GCC standards, methodologies, tools, procedures, and guidelines, in accordance with applicable version of the [Procedure for Development, Revision and Clarification of Methodologies and Methodological Tools](#).
- 3. Approval and Assessment of VVBs** — Evaluates applicant Validation and Verification Bodies (VVBs) at various stages (approval, witnessing, surveillance, re-approval) for compliance with the applicable version of GCC [Procedure for Approval of VVBs](#). Provides feedback to VVBs where performance improvements are needed.
- 4. Project Assessment** — Reviews and analyzes project registration and ACC issuance requests for compliance with GCC standards, and makes recommendations to the Steering Committee, in accordance with the applicable version of the GCC [Program Processes](#).
- 5. GCC Registry** — Designs and operates the GCC Carbon Registry (maintained by S&P Global), overseeing issuance, transfers, retirements, and cancellations of ACCs.

6. Stakeholder Management — Manages outreach to VVBs, Project Owners, and other stakeholders; conducts capacity building and training.

7. IT Development & Support — Maintains digital platforms including the GCC website, GCC Projects Portal, and other digitization infrastructure.

8. Legal, Financial & HR — Handles internal financial planning, legal functions, and human resources management.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q3. If the programme is not directly and currently administered by a public agency, can the programme demonstrate up-to-date professional liability insurance policy of at least USD\$5M? (<i>Paragraph 2.7.4</i>)	<input checked="" type="checkbox"/> YES
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Provide evidence of such coverage:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has a valid professional liability insurance policy covering liability of 5 Million USD. A copy of GCC’s 2025-2026 professional liability insurance is submitted confidentially as [Annex 3](#) to this application.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q4. Can the programme demonstrate that it has been... (<i>Paragraph 2.7.2</i>)	
a) ...continuously governed for at least the last two years?	<input checked="" type="checkbox"/> YES
b) ...continuously operational ¹² for at least the last two years?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has been continuously governed and operational since 2016 when it was first established in Qatar. As part of this application, we are submitting the following resources to demonstrate that the organization has been operational for the last two years:

- 1) The initial version of the GCC Standard (comprising of a set of documents), was launched in 2016, implying more than two years of operational history. The [initial versions](#) of the documents and [subsequent revised and new documents](#), including for the last 2 years, are also publicly available on the [GCC website](#).
- 2) The first project was registered in the GCC Program on 23rd Mar 2016. As of 5th March 2026, 200 projects are registered in the GCC Program. The project registration dates and other relevant projects information on the [GCC Portal](#) clearly establishes continual operations of the GCC Program since 2016.

¹² Note: For further explanation of the meaning of ‘operational’ for the purposes of the EUC and TAB’s assessments, please note para. 2.7.2.1 of Appendix A of this Application form, as well as the Initial screening questions in section 7.12 of the TAB Procedures.

- 3) The first issuance of ACCs in the GCC Program happened on 07th Oct 2021. As of 5th March 2026, more than 13 million ACCs are issued in the GCC Program. ACCs issuance dates and other relevant information (e.g. vintage, monitoring periods) on the [GCC Registry](#) clearly establishes continual operations of the GCC Program since 2016.
- 4) The GCC and CDM methodologies approved for use in the GCC Program are in place and available for use on the [GCC website](#) and [CDM website](#). Methodologies approved under Article 6.4 are also eligible under the GCC program. Please refer GCC [Program Framework \(V4.0\)](#), paragraph 75(c), page 38.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q5. Does the programme have in place... (Paragraph 2.7.2)	
a) ...a plan for the long-term administration of multi-decadal programme elements?	<input checked="" type="checkbox"/> YES
b) ...a plan for possible responses to the dissolution of the programme in its current form?	<input checked="" type="checkbox"/> YES

Provide evidence of the activities, policies, and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program was established in 2016 with a long-term [vision](#) of “Building a global carbon market that promotes ambitious efforts to mitigate climate change while supporting sustainable development”. With particular focus on the relatively under-penetrated Middle East and North Africa (MENA) region, the GCC has the following elements for long-term administration of its climate mitigation program:

- (a) **Institutional and financial sustainability:** The GCC is supported by a well-established parent organization, [Gulf Organization for Research and Development \(GORD\)](#), with nearly 15 years of proven track record in sustainability and a strong financial health, ensuring the program’s sustainability over multiple decades. GORD is the subsidiary of [Qatari Diar Real Estate Company \(QD\)](#) which itself is owned by [Qatar Investment Authority](#)- a sovereign wealth fund of the State of Qatar. As of 2024, Qatari Diar manages a diversified global portfolio with [substantial capital reserves](#) and a presence in over 20 countries. This robust support from legacy organizations gives the GCC with enduring financial strength and institutional stability to run a multi-decadal climate change program.
- (b) **Robust governance structure:** The GCC Program is underpinned by a robust governance structure designed to ensure transparency, accountability, and long-term credibility. The program is overseen by [three key bodies](#): the Advisory Board, Steering Committee, and Regulatory Committee. Each of these governing bodies comprises independent and distinguished international experts with extensive leadership experience in sustainability, climate change, and relevant industrial sectors. Collectively, these boards assume fiduciary responsibility for the GCC Program, ensuring that all operations adhere to rigorous bylaws and ethical standards, as detailed in the publicly available GCC [Program Framework \(V4.0\)](#), Section 5 (pages 18–26). This multi-tiered governance model not only safeguards the integrity of the program but also ensures that strategic decisions are informed by the latest scientific, regulatory, and industry developments.
- (c) **High integrity standards:** Advancing its objective of developing a high-integrity and future-ready carbon market, the GCC Program has [strengthened its rules and procedures](#) to align with the requirements of international programs such as CORSIA (Second Phase) and ICVCM’s Core Carbon Principles.

- (d) **Future-ready digital infrastructure:** The GCC has recently launched a host of digitisation initiatives which are a critical component of its long-term administration strategy, designed to ensure the program’s resilience, transparency, adaptability, and scalability over multiple decades. These initiatives include a) deployment of an integrated [digital platform](#) that streamlines project registration, validation, credit issuance, and transfer processes, providing real-time access and transparency for stakeholders, b) advanced digital Monitoring, Reporting, and Verification (dMRV) systems that utilize remote sensing, IoT, and automated data collection to enhance accuracy and reduce manual errors and processing time in issuance of carbon credits, c) a [registry](#) to improve user experience and ensure secure, immutable tracking of carbon credits, preventing double counting and fraud, and enabling secure connection with leading carbon market exchanges for carbon trading, d) real-time connections with platforms like [Climate Action Data Trust \(CADT\)](#) to prevent double counting and frauds. Full information on GCC Program’s digitization initiatives can be found in GCC [Program Framework \(V4.0\)](#), Section 10 (pages 48–59).

Responses to the dissolution of the GCC Program:

Although dissolution of GCC Program is extremely unlikely, the GCC has the following measures in place to avoid any unforeseen dissolution of the Program.

- a) The GCC Program is financially supported by [Gulf Organization for Research and Development \(GORD\)](#), a shareholder in the GCC. GORD itself is supported by [Qatari Diar Real Estate Company \(QD\)](#), which is a subsidiary of [Qatar Investment Authority](#)- a sovereign wealth fund of the State of Qatar. The audited financial statement of GCC for the year 2025 has been submitted confidentially as [Annex 4](#) to this application.
- b) More recently, the GCC aims to achieve positive cash flow and anticipates sustained profitability supported by its projections to issue 100 million carbon credits over the next 2-3 years and 1 billion carbon credits over the next 5-10 years. In this regard, please refer to the ‘*Letter of Undertaking from GORD*’ as contained in GCC Annual Report 2025 (available on GCC website under ‘[Information Documents](#)’).
- c) The GCC Program maintains a valid professional liability insurance policy covering liability of more than 5 Million USD. This insurance is aimed at covering liabilities that may arise due to any unforeseen dissolution events. A copy of GCC’s 2025-2026 professional liability insurance is submitted confidentially as [Annex 3](#) to this application. Separately, the GCC Validators and Verifiers are required to have professional liability insurance to cover potential liabilities, including those related to over issuance of carbon credits in the GCC Program. Full information on these requirements can be found in GCC [Program Framework \(V4.0\)](#), paragraphs 179-180, 188-189.

In the event of the unavoidable dissolution of the GCC Program, although unlikely, a structured and transparent sequence of actions will be undertaken to ensure all outstanding liabilities are settled and the interests of Project Owners are protected:

- a) There will not be any impact on the status of projects already registered. These projects will be available in the GCC S&P registry and can be accessed by the accountholders/project owners as long as they continue to pay the annual registry maintenance fee.
- b) The ACCs already issued will continue to have value and will be available in the GCC S&P registry and can be accessed by the accountholders/project owners as long as they continue to pay the annual registry maintenance fee.
- c) Section 10 of the GCC [Program Processes \(V5.2\)](#) allows project owners to withdraw projects from the GCC Program. Project Owners can register these projects in other GHG Programs. Following the withdrawal of the project, the ACCs which have not been issued for the remaining crediting period, may be issued in another GHG Program if project owners opt for this and requests cancellation certificate.
- d) A “cooling-off period” will be instituted during which GCC will seek to transfer the administration of the Program-including the registry, project records, and ongoing obligations-to another reputable and

recognized entity capable of managing existing and new projects, as well as issuing ACCs. During this transition, GCC will retain sufficient staff and resources to ensure an orderly handover and continued support for stakeholders.

Although dissolution of GCC Program is extremely unlikely, due to various reasons explained above, the occurrence of such an unforeseen event will be classified as ‘force majeure’ as it is beyond the control of GCC Program and is common risk for all entities or organisations anywhere in the world. Having said that, GCC Program has high level of confidence on the positive course of action that is based on firm footing of continuation and growth of registration and issuances to support the mitigation of climate change.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criteria: Multiple (re: Conflicts of interest)

Q6. Are policies and robust procedures in place ¹³ to... (<i>Paragraph 2.7.3</i>)	
a) ... prevent the programme administrators, staff, board members, and management from having financial, commercial or fiduciary conflicts of interest in the governance or provision of programme services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program requires its staff, governance body members (consisting of the Advisory Board, Steering Committee and Regulatory Committee), and VVBs to confirm that they do not have financial, commercial, or fiduciary conflicts of interest in the governance of the GCC Program or the provision of registry services. Please refer GCC [Program Framework \(V4.0\)](#), Section 14.1, pages 64-65.

As per paragraph 173(a) of the GCC [Program Framework \(V4.0\)](#), the GCC Advisory Board, Steering Committee and Regulatory Committee members are required to declare any conflict of interest before every meeting and with respect to every project or methodology or any other document they handle as required in the Terms of References of the [Advisory Board](#), and [Regulatory Committee](#), and [Steering Committee](#) available on GCC website. The GCC Advisory Board provides strategic directions to the GCC Program and is not engaged in the projects developed under the GCC Program.

As per paragraph 173(b) of GCC [Program Framework \(V4.0\)](#), the GCC Steering Committee members shall not be among GCC project owners, GCC project consultants, GCC carbon credit buyers, or GCC VVBs. The [Terms of Reference \(ToRs\) for the GCC Steering Committee](#) include additional provisions on avoiding conflict of interest in activities assigned to them. GCC’s Steering Committee members will be required to declare their conflict of interest before every meeting and with respect to every project they handle. Furthermore, the GCC Steering Committee are required to declare conflict of interest on every request for registration of a project and every request for issuance of ACCs they decide upon. As per the [ToR of the GCC Steering Committee](#), every member is obliged to declare

¹³ Note: For programmes staffed solely by government officials and employees who are subject to domestic laws and regulations governing conflicts of interest, the programme may refer to these laws and regulations in responding to this question.

he/she is not involved in the investment, development, or implementation of any GCC project; not involved in project validation and verification of any GCC project, in any capacity; and not a direct or indirect buyer of ACCs; also they are obliged to maintain highest integrity and diligence in contribution to decisions on approval of GHG reduction projects, issuance of Approved Carbon Credits (ACCs), and verifier accreditation matters.

The GCC Regulatory Committee members will be required to declare their lack of conflict of interest on every methodology and/or regulatory document which is submitted for their consideration and approval. As per the approved [ToR for the GCC Regulatory Committee](#) each member must declare no-conflict of interest for the standard he/she is assigned to, and the conflict of interest may be related to any external role in GCC methodology development or related project development or verification or buying of GCC carbon credits.

As per paragraph 173(d) of GCC [Program Framework \(V4.0\)](#), all GCC employees, the management staff, and external experts are required to sign a confidentiality agreement and a long-term contract with the organization that prevents them from entering any corrupt practices or breach integrity. In case external experts (contractors) are assigned the task of project assessment they require to confirm that they do not have any conflict of interest with respect to the project entrusted to them for review. Further, as per paragraph 173(e) of GCC [Program Framework \(V4.0\)](#), the GCC Program also requires all its employees to provide information regarding any conflicts of interest as an element of annual performance evaluations and/or appraisals.

How COIs are dealt with as they arise

The GCC is an affiliate of the [Gulf Organisation for Research and Development \(GORD\)](#) and all GCC employees adhere to GORD’s *Conflict of Interest (COI) Policy*. As per COI Policy Procedure CGV-RR 5.0, in case of COI situation, the GCC employees declare a conflict using the COI Declaration Form and HR department reviews the declaration and conduct appropriate research to evaluate the case. The COI cases are dealt with as per procedures (CGV-RR 5.11.1 to 5.11.8) of the COI Policy. Broadly, if a COI is identified at the project or methodology level by any GCC staff, Steering Committee or Regulatory Committee members, or external experts, the concerned individual shall not participate in the review of the relevant project, methodological, and regulatory documents.

A copy of the ‘*Conflict of Interest (COI) Policy*’ is submitted confidentially as [Annex 5](#) to this application.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q7. Are policies and robust procedures in place ¹¹ to... (<i>Paragraph 2.4.6</i>)	
a) ...prevent the programme registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services?	<input checked="" type="checkbox"/> YES
b) ...ensure that, where such conflicts arise, they are appropriately declared, and addressed and isolated?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has policies and robust procedures in place to prevent the program registry administrators from having financial, commercial or fiduciary conflicts of interest in the governance or provision of registry services, and ensure that, where such conflicts arise, they are appropriately declared and addressed and isolated.

As per paragraph 109 of GCC [Program Framework \(V4.0\)](#), the GCC S&P registry, operated by GCC Operations, is responsible for approving issuance, subsequent to decision by GCC Seering Committee, transfers, retirement, and cancellations of carbon credits. Meanwhile, S&P Global provides services in relation to registry technology, hosting, and maintenance, for seamless transaction of ACCs. S&P Global conducts these registry services and transactions according to an established and publicly available [governance and code of conduct](#), as outlined in paragraph 112 of GCC [Program Framework \(V4.0\)](#). Furthermore, in accordance with Section 22 of the GCC [Registry Terms and Conditions\(V1.0\)](#), all requests by account holders for the transfer, retirement, or cancellation of GCC attributes/mitigation outcomes (ACCs) are subject to mandatory review by GCC's internal operations team. GCC shall serve as the first-level approver of such requests. No transfer, retirement, or cancellation shall be executed without GCC’s formal approval.

The GCC Operations Team comprises of staff responsible for functioning of the GCC Program, including GCC S&P Registry. The GCC Program requires its staff to confirm that they do not have financial, commercial, or fiduciary conflicts of interest in the governance of the GCC Program or the provision of registry services. Please refer GCC [Program Framework \(V4.0\)](#), Section 14.1, pages 64-65. Further, as per paragraph 173(d) of GCC [Program Framework \(V4.0\)](#), all GCC employees and the management staff are required to sign a confidentiality agreement and a long-term contract with the organization that prevents them from entering any corrupt practices or breach integrity. Moreover, as per paragraph 173(e) of GCC [Program Framework \(V4.0\)](#), the GCC Program also requires all its employees to provide information regarding any conflicts of interest as an element of annual performance evaluations and/or appraisals.

A copy of the ‘*Conflict of Interest (COI) Policy*’ is submitted confidentially as **Annex 5** to this application.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q8. Are provisions in place to ensure the independence of accredited third-party entities performing validation and/or verification procedures, including... (<i>Paragraph 3.3.3</i>)	
a) ...requiring accredited third-party(ies) to disclose whether they or any of their family members are dealing in, promoting, or otherwise have a fiduciary relationship with anyone promoting or dealing in, the offset credits being evaluated?	<input checked="" type="checkbox"/> YES
b) ...to manage and/or prevent conflicts of interest between accredited third-party(ies) and the programme and the activities it supports?	<input checked="" type="checkbox"/> YES
c) ...to address and isolate such conflicts, should they arise?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The following provisions are in place in the GCC Program to manage and/or prevent conflicts of interest between accredited third-party validation and verification bodies (VVBs) approved by GCC, the GCC Program and the project activities/owners:

- a) The GCC Program that require VVBs must be accredited to ISO 17029 (ISO 14065) by an approved International Accreditation Forum (IAF) member or accredited under the CDM or Article 6.4 Accreditation Standard and further approved by GCC. These standards set out requirements for VVBs to have policies and procedures in place to assess impartiality and conflict of interest in undertaking validation and verification activities for the GCC Program, and isolate and address conflict of interest if they arise. These policies and procedures are assessed during accreditation by the IAF member (national/international accreditation bodies), CDM/Article 6.4, and where relevant by GCC. For more information, please refer [Procedure for Approval of VVBs \(V4.0\)](#), Section 7.2 and Table 1.
- b) The GCC [‘Procedure for Approval of VVBs \(V4.0\)’](#) outlines requirements on eligibility, assessment, approval, and performance assessment of VVBs under the GCC Program. The Procedures also set impartiality and conflict of interest requirements for the validation and verification of projects by the Approved VVBs, including that the VVBs shall act impartially and avoid any conflict of interest that may compromise its ability to make impartial decisions. The GCC Operations Team assesses the impartiality and conflict of interest risk for both the Applicant and Approved VVBs by reviewing the relevant information submitted in the [‘GCC VVB Application Form \(MOU Track and ISO Track\)’](#) and confirming implementation through relevant evidence and site-visits.
- c) Further, the applicant VVBs are approved by the GCC sign the [‘GCC VVB Agreement’](#) prior to taking any validation or verification project activities. The [GCC VVB Agreement](#) require approved VVBs to transparently assess the conflict of interest in the projects they evaluate. In case of any conflict of interest, the organization or person cannot be deployed to perform the validation/verification. In addition, as per section 7.3.3 of the GCC [‘Program Framework \(Version 4.0\)’](#), the GCC continuously monitors the performance of VVBs, including their impartiality and potential conflicts of interest. Any observed non-compliance with GCC requirements may trigger a spot-check, leading to further investigation. If necessary, GCC may escalate the issue by submitting a complaint to the CDM Executive Board, the Article 6.4 Supervisory Body under the Paris Agreement, the relevant National Accreditation Body (NAB), or other competent authorities. Additionally, GCC reserves the right to suspend or revoke a VVB’s approval to uphold the program’s integrity and credibility.
- d) At the Program-level, GCC does not contractually engage with project developers for project registration or carbon credit issuance. All projects undergo independent assessment by third-party VVBs approved by GCC. The project recommendations from VVBs are then reviewed by the GCC Operations Team, which submits them to the GCC Steering Committee for further evaluation. The GCC Steering Committee, an independent body with full decision-making authority, assesses these recommendations and determines project registration and issuance outcomes. It has the discretion to accept or reject the recommendations made by the GCC Operations Team, ensuring a transparent and unbiased process. This structured approach eliminates any conflict-of-interest risk of the GCC Program with the Project Developers and VVBs. See Figure 10 of the GCC [Program Framework \(Version 4.0\)](#) for information on Project Registration and Issuance Process.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criterion: Transparency and public participation provisions

Q9. Does the programme publicly disclose what information is captured and made available to different stakeholders? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Transparency is one of the foundational principles of the GCC Program and is defined as the principle of disclosing sufficient and appropriate information to allow intended users to make decisions with reasonable confidence. This means that all relevant data, methodologies, assumptions, and procedures used in the quantification and reporting of GHG emissions and removals must be made available and accessible, ensuring that stakeholders can understand and trust the reported outcomes, as stated in the GCC [Program Framework \(Version 4.0\)](#), paragraph 93(i), page 45-46.

Section 11.4 of the GCC [Program Framework \(Version 4.0\)](#) requires that the publicly disclosed information related to the GCC Program’s projects, standards, procedures, and methodologies includes the following:

- a) The entire GCC documentation framework, including framework documents, procedural documents, requirement documents, information documents, forms, and templates;
- b) Baseline and Monitoring Methodologies approved by the GCC Program;
- c) Project documents, calculations and all relevant non-confidential documents submitted by Project Owners;
- d) All GCC decisions on projects and issuances and approval of methodologies and regulatory documents shall be made public on GCC website;
- e) Project Validation Reports submitted by GCC-approved VVBs;
- f) Details regarding all registered Project Activities, including their expected emission reductions/removals, environmental and social safeguards, and contributions to UN SDGs;
- g) Monitoring reports submitted by Project Owners for each monitoring period of every registered Project Activity;
- h) Records of all ACCs issued to Project Activities for each monitoring period as well as sustainability ratings and environmental/social safeguard ratings and certification labels awarded to ACCs issued to Project Activities;
- i) The details of projects for which registration requests have been rejected by the GCC Program; and
- j) Records detailing all ACC transfers, retired, and cancelled ACCs

The abovementioned information is publicly available on the following resources:

- a) All project-related information including on registration and issuances: [GCC Project Portal](#)
- b) All program documents including standards, procedures, tools, templates: [GCC Website](#)
- c) All approved GCC methodologies: [Methodology page on the GCC website](#)
- d) Comments of the global stakeholders on project activities: [GSC on the GCC Project Portal](#)
- e) Comments of the global stakeholders on program documents including standards, procedures, methodologies, and tools prior to their approval by the Regulatory Committee: [Public Consultation on the GCC Website](#)
- f) In addition, the GCC Program allows CDM and Article 6.4 methodologies and methodological tools, and these are available on the respective [CDM](#) and [Article 6.4](#) platforms.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q10. Does the programme publicly disclose its local stakeholder consultation requirements (if applicable)? (<i>Paragraph 2.8</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

As per Paragraph 164 of the GCC '[Program Framework \(4.0\)](#)', Local Stakeholder Consultation (LSC) is a prerequisite for preparing project registration submissions, without which further processing of submissions, including global stakeholder consultation and third-party verification, is not allowed. Comments received on projects during LSC are required to be duly captured and addressed in the PSF by the Project Owners and validated by the VVBs. Detailed LSC related requirements are publicly disclosed in the following GCC Standards:

- a) [Project Standard \(Version 6.2\)](#), Section 9.14
- b) [Environment and Social Safeguard Standard \(Version 4.1\)](#), Sections 8.2 and 9.2
- c) [Project Sustainability Standard \(Version 4.0\)](#), Sections 7.2 and 8.3

Paragraph 88 and 93 of the GCC [Project Standard \(V4.0\)](#), outlines the requirements on project information to be made available to the local stakeholders in a manner that allows them to understand the project activity, and that invitation for the stakeholder consultation meeting to local stakeholders must be made using the local vernacular. Similarly, paragraphs 34-35 of [Environment and Social Safeguard Standard \(V4.1\)](#) and paragraph 54 of the [Project Sustainability Standard \(V4.0\)](#) require timely access to the relevant data and information on the Project Activity in the local language(s).

Requirements on the process to include stakeholder comments in the project design documents and monitoring report are outlined in Sections 9.14.7 to 9.14.10 of the GCC [Project Standard \(Version 6.2\)](#). Project Owners must prepare a summary report of local stakeholder comments and must consider and address stakeholder feedback in the project design documents (e.g. PSF) and provide justification for any unaddressed comments. A grievance mechanism must be established to record and resolve stakeholder concerns throughout the project's lifetime, with grievances and resolutions reported in each monitoring period. If complaints by local stakeholders submitted to national or local authorities are forwarded to Project Owners, they must consider these concerns and revise the PSF accordingly before project validation. Additionally, if significant changes occur after the initial stakeholder consultation, a new consultation must be conducted with relevant stakeholders. Further, requirements on the process of conducting stakeholder consultation(s) during project design (validation) are publicly disclosed in the following GCC documents:

- a) [Project Standard \(Version 6.2\)](#), Section 9.14, particularly Section 9.14.6
- b) [Environment and Social Safeguard Standard \(V4.1\)](#), Sections 8.2 and 9.2
- c) [Project Sustainability Standard \(Version 4.0\)](#), Sections 7.2 and 8.3

Lastly, validation and reporting requirements for VVBs on ensuring compliance with the local stakeholder consultation requirements, including on continual stakeholder engagement during project lifetime and addressing grievances, are publicly disclosed in the following GCC Standards:

- a) [Validation and Verification Standard \(V5.1\)](#), paragraphs 51(f)(xiv), 70(i).
- b) [Environment and Social Safeguard Standard \(V4.1\)](#), Section 11, paragraphs 72, 73, 85.
- c) [Project Sustainability Standard \(Version 4.0\)](#), Section 10, paragraphs 84-85, 97-99

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q11. Does the programme.... (<i>Paragraph 2.8</i>)	
a) ... conduct public comment periods for the following (<i>select all that apply</i>)? <input checked="" type="checkbox"/> methodologies, protocols, or frameworks under development <input checked="" type="checkbox"/> activities seeking registration or approval <input checked="" type="checkbox"/> operational activities (e.g., ongoing stakeholder feedback) <input checked="" type="checkbox"/> additions or revisions to programme procedures or rulesets	<input checked="" type="checkbox"/> YES
b) ... disclose its public comments provisions and requirements?	<input checked="" type="checkbox"/> YES
c) ... disclose how public comments are considered (<i>if applicable</i>)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in items a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has comprehensive public comments provisions for new and revised regulatory documents, methodologies and methodological tools, project design documents, monitoring reports, and ongoing operational activities. These provisions are outlined in the publicly available GCC documents as follows:

a) Global stakeholder consultation (GSC) of new and revised regulatory documents, methodologies and methodological tools:

As per Paragraph 166 of the GCC [Program Framework \(V4.0\)](#), draft new regulatory documents developed or revised by the GCC Operations Team are initially considered by the GCC Regulatory Committee are made available for global stakeholder consultation for 30 calendar days, unless Regulatory Committee decides otherwise, via a public call on the GCC website. All received comments will be considered by the GCC Operations Team and submitted for final consideration by the GCC Regulatory Committee.

All new and revised methodologies and methodological tools are made available for GSC for 30 calendar days via a public call on the GCC website. After this period, the GCC Operations Team shall make the comments received publicly available on the GCC website. All relevant comments received will be considered by the GCC Operations Team before the methodology is forwarded to an appointed GCC Regulatory Committee member for their consideration and approval. Full information on these provisions can be found in GCC [Program Framework \(V4.0\)](#), paragraph 165, and [Procedure for Development, Revision and Clarification of Methodologies and Methodological Tools \(V2.0\)](#), Section 4.1, 4.2, and 4.3 (paragraphs 26-28, 40, 52). The list of regulatory documents, methodologies, and methodological tools published for GSC, and public comments received on these, are publicly available on the [GCC website](#).

b) Global stakeholder consultation (GSC) on project design documents (during project registration) and monitoring reports (during ACC issuances):

As per paragraph 167 of the GCC [Program Framework \(V4.0\)](#) and Sections 5.2 and 6.5 of the GCC [Program Processes\(V5.2\)](#), all project documents are made publicly available for a 30-day Global Stakeholder Consultation (GSC) period - once before the start of validation and again before the start of verification of the first request for issuance of ACCs. Any comments received during the GSC shall be appropriately addressed by the Project Owners and subsequently verified by VVBs. For all verifications after the first monitoring period, the documents will be made available on the GCC public website but no provisions for public commenting will be available. However, stakeholders can submit project-related grievances to GCC anytime during projects crediting period, as per GCC [Grievance and Appeal Procedure \(VI.3\)](#), particularly paragraphs 13 and 17.

Further, paragraphs 37, 51(xiv), 70(i), and 77(b) of the GCC [Validation and Verification Standard \(V5.1\)](#) require VVBs to assess GSC comments and confirm the validation/verification reports that these are appropriately addressed in the project documents.

c) Ongoing stakeholder feedback:

In addition to considering public comments received during local and global stakeholder consultations of projects, project owners are required to establish a grievance mechanism to record and resolve stakeholder concerns throughout the project’s lifetime, with grievances and resolutions reported in each monitoring period. If complaints by local stakeholders submitted to national or local authorities are forwarded to Project Owners, they must consider these concerns and revise the PSF accordingly before project validation. These requirements are outlined in the following GCC standards:

- a) [Project Standard \(V6.2\)](#), Section 9.14, paragraphs 98 and 93(d)
- b) [Environment and Social Safeguard Standard \(V4.1\)](#), paragraphs 36-38, 56-58, 71, 73, 81, 85
- c) [Project Sustainability Standard \(Version 4.0\)](#), paragraphs 51, 55, 69, 70, 84, 97, 98

Further, as per Section 15 of the GCC [Program Framework \(V4.0\)](#), the GCC has established a clear and transparent [Grievance and Appeal Procedure \(VI.3\)](#) to address grievances of the relevant stakeholders on ongoing basis. This Procedure provides a process for submission of a grievance or an appeal, process for consideration of grievances and appeals by an independent panel, and final decision-making by GCC.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criteria: Safeguards system and Do no net harm

Q12. Does the Programme <u>have in place</u> dedicated safeguards to address... (Paragraph 2.9)	
a) ...environmental risks?	<input checked="" type="checkbox"/> YES
b) ...social risks?	<input checked="" type="checkbox"/> YES
c) Are these safeguards publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the safeguards referred to in a) and c), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has the following safeguards to address environmental and social risks from project activities:

a) Ensuring no harm to the environment and society during project lifetime

The GCC Program mandates that all GCC project activities shall ensure that project construction, operations, and closure do not cause any harm to the environment and society, in accordance with paragraphs 8(b) and 8(c) of the GCC [Project Standard \(V6.2\)](#). The demonstration of no environmental and social harm from project activity shall be done in accordance with the requirements in the GCC [Environment and Social Safeguard Standard \(V4.1\)](#), as stated in paragraphs 8(b), 8(c), 243, 284 of the GCC [Project Standard \(V6.2\)](#).

As per paragraphs 9 and 10 of the GCC [Environment and Social Safeguard Standard \(V4.1\)](#) the use of this Standard is mandatory for all proposed GCC project activities seeking ACCs with CORSIA market label, and all project activities shall apply this Environment and Social Safeguard Standard ex-ante in the PSF to demonstrate no-harm to the environment and society and also ex-post during the monitoring periods.

The process of do no-harm environment and social assessment ex-ante during project registration and ex-post during monitoring periods is described in Section 8.4 and Section 9.4 of the [Environment and Social Safeguard Standard \(V4.1\)](#). In summary, do no-harm environment and social assessment require Project Owners to identify significant environmental and social hazards that may directly or indirectly occur during construction, operation, and decommissioning (closure) of the Project Activity, within and outside the Project Boundary, over which the Project Owners have control. At a minimum, Project Owners shall identify and assess all significant hazards that are required to be complied with as per host Country legal/regulatory requirements and mandatory environmental and social hazards for specific Project Activities specified in Appendix 01 of the Standards. The Projects Owners shall then propose and apply appropriate mitigation measures to eliminate and or reduce the severity of impacts within acceptable limits to ensure that project activity does not cause any harm to environment and society.

b) Ensuring compliance with environmental and social laws, regulations, and rights

It is mandatory for all project activities to comply with the applicable environmental and social laws and regulations in the host Country and demonstrate no-harm to the environmental aspects and social rights defined in Appendix 1 of [Environment and Social Safeguard Standard \(V4.1\)](#). Further note, legal requirements includes international instruments to which the host Country is bound, as clearly stated in the definition of ‘legal requirements’ under Section 6-Definitions of [Environment and Social Safeguard Standard \(V4.1\)](#). The same Section also defines ‘international instruments’. In case of non-compliance with the legal/regulatory environment and social requirements and mandatory aspects in Appendix 1 of the Standards, the GCC Program will reject the project registration and issuances of ACCs. Please refer to paragraphs 22, 42(d), 42(k), 49, and 50 of [Environment and Social Safeguard Standard \(V4.1\)](#).

c) Have procedures for continual stakeholder engagement and grievance addressal

The GCC Program requires continual feedback from relevant stakeholders on the environmental, social, and other impacts of project activities to avoid or minimize environmental and social risks. Section 8.2 and 9.2 of the GCC [Environment and Social Safeguard Standard \(V4.1\)](#) require Project Owners to establish procedures for active and continual engagement with all the stakeholders affected, or likely to be affected, by the Project Activity, and inform stakeholders how their environmental and social concerns and priorities are addressed in the design, implementation, and operation of the Project Activity. In addition, Project Owners shall also establish a responsive grievance resolution mechanism that enables all stakeholders to easily register their concerns and complaints on the Project Activity and obtain timely resolutions to their concerns and complaints throughout the Project life. Lastly, the Project Owners are required to document and uphold records of all activities related to stakeholder engagement and grievance resolution for compliance assessment by VVBs during project registration and monitoring periods.

The [Environment and Social Safeguard Standard \(V4.1\)](#) is publicly available on the [GCC website](#) (See under Requirement Documents).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q13. Please describe, and provide evidence of, how the safeguards system in Question 12 above is used to ensure that environmental and social risks are identified, assessed and managed: (*Paragraph 3.8*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program requires project activities to comply with the applicable environmental and social laws and regulations in the host Country and comply with the environmental and social rights defined in Appendix 1 of [Environment and Social Safeguard Standard \(V4.1\)](#). In case of non-compliance with the legal/regulatory environment and social requirements and mandatory requirements in Appendix 1 of the Standards, the GCC Program will reject the project registration and issuances of ACCs. Please refer to paragraphs 22, 42(d), 42(k), 49, and 50 of [Environment and Social Safeguard Standard \(V4.1\)](#).

The rules and process of identifying, assessing, and managing environmental and social risks ex-ante during project registration and ex-post during monitoring periods is described in Section 8.4 and Section 9.4 of the GCC [Environment and Social Safeguard Standard \(V4.1\)](#). The detailed requirements on this matter are outlined below:

- a) Paragraphs 28, 42(a), and 60 of the [Environment and Social Safeguard Standard \(V4.1\)](#) mandates project activities to identify significant environmental and social hazards that may directly or indirectly occur during construction, operation, and decommissioning (closure) of the Project Activity, within and outside the Project Boundary, over which the Project Owners have control. At a minimum, Project Owners shall identify and assess all significant hazards that are required to be complied with as per host Country legal/regulatory requirements and mandatory environmental and social hazards for specific Project Activities specified in Appendix 01 of the Standard.
- b) Paragraphs 42(b to k) and 60 of the [Environment and Social Safeguard Standard \(V4.1\)](#) outlines rules and process for assessment of environmental and social hazards, identification of mitigation measures, and implementation and monitoring of risks and mitigation measures.
- c) Paragraphs 29 of the [Environment and Social Safeguard Standard \(V4.1\)](#) mandates project activities to ensure that the breadth and depth of analysis undertaken as part of the environmental and social risk and impact assessment, including the mitigation measures and monitoring plan, shall be commensurate with the nature, scale, and location of the Project Activity, applicable laws, and regulations governing the project type in the host country, applicable international best practices in the technology/sector, and significance of the environmental and social risks and impacts that could result from the Project Activity.
- d) Paragraphs 18, 25, and 44 of the [Environment and Social Safeguard Standard \(V4.1\)](#) mandates project activities to submit to GCC the applicable and duly filled *Environmental and Social Safeguard Assessment Form* along with the completed Project Submission Form (PSF) during registration and Project Monitoring Report (PMR) during monitoring periods. The *Environmental and Social Safeguard Assessment Forms* for different sectoral scopes (1-15, and 16) are available on the [GCC website \(Templates and Forms\)](#).
- e) Section 11 of the [Environment and Social Safeguard Standard \(V4.1\)](#) outlines requirements on validation and verification of environmental and social risks and no-harm assessment during project registration and during monitoring periods.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q14. Does the programme have in place... (Paragraph 3.8)	
a) ... institutions, processes, and procedures to implement, monitor, and enforce the environmental and social safeguards?	<input checked="" type="checkbox"/> YES
b) Are these institutions, processes, and procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the institutions, processes and procedures referred to in a) above, including their public disclosure:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program publicly discloses the institutions, processes, and procedures that are used to implement, monitor, and enforce environmental and social safeguards. The relevant policies related to environmental and social safeguards are publicly available in the documents:

- a) [Project Standard \(V6.2\)](#), paragraphs 8(b), 8(c), 255, and 298.
- b) [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), paragraphs 59(g) and 70(g).
- c) [Environment and Social Safeguard Standard \(V4.1\)](#)

The institutions, processes, and procedures that are used to implement and enforce environmental and social safeguards are covered under the board framework of the validation and verification processes and approval of projects at GCC. Information about the requirements and procedures for validation and verification are publicly available in the following documents:

- a) [Validation and Verification Standard \(V4.0\)](#), particularly paragraphs 17(d-e), 56, 68, 90, and Section 11.2
- b) [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Sections 8.1.2 and 8.2.2.
- c) [Environment and Social Safeguard Standard \(V4.1\)](#)

Rules and process on assessment and approval of projects submitted to GCC for registration and issuance of carbon credits are outlined in the [GCC Program Processes \(V5.2\)](#). In summary, all requests for project registration and issuance of carbon credits submitted by VVBs are assessed by GCC Operations Team and approved by the independent GCC Steering Committee. This additional layer of project assessment and independent approval by Steering Committee ensures that appropriate environmental and social safeguards are implemented, monitored, and managed in each GCC project activity. Lastly, the results of all GCC project validations and verifications- in form of validation report, verification report, and duly filled environmental and social safeguards form- are available publicly on the GCC [Project Portal](#), ensuring transparency of the process and opportunities for public to ascertain the enforcement of environmental and social safeguards. Please refer to the procedure on continual stakeholder engagement and grievance procedure described in response to Q12 above.

Please also refer to GCCs response to Q12 and Q13 to understand the environmental and social safeguards in place in the GCC Program, and how environmental and social are risk are assessed, monitored, and managed in the GCC Program.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q15. Are procedures in place to ensure that offset projects do not violate local, state/provincial, national or international regulations or obligations? (Paragraph 3.8)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Ensuring compliance with the applicable legal requirements, including environmental and social laws and regulations, of the host Country is mandatory for GCC project activities and is also one of the foundational principles of the GCC Program. See paragraphs 6(d) and 8 (b-c) of the GCC [Project Standard \(V6.2\)](#),

The legal requirements are further outlined in the [Environment and Social Safeguard Standard \(V4.1\)](#) (refer to paragraphs 22, 42(d), 42(k), 49, and 50), wherein it is clearly stated that all project activities shall comply with the applicable environmental and social laws and regulations in the host Country and comply with the environmental and social aspects defined in Appendix 1 of *Environment and Social Safeguard Standard*. Further note, legal requirements includes international instruments to which the host Country is bound, as clearly stated in the definition of ‘legal requirements’ under Section 6-Definitions of [Environment and Social Safeguard Standard \(V4.1\)](#). The same Section also defines ‘international instruments’. In case of non-compliance with the legal/regulatory environment and social requirements and mandatory requirements in Appendix 1 of the *Environment and Social Safeguard Standard*, the GCC Program will reject the project registration and issuances of ACCs.

Further, in absence of national laws and regulations, [Environment and Social Safeguard Standard \(V4.1\)](#) (refer paragraph 42e-f), require project owners to assess, monitor, and manage environmental and social risks as per the international best practices or more stringent voluntary corporate requirements. The mandatory social safeguards/rights applicable to all project activities are outlined in Appendix 1 of [Environment and Social Safeguard Standard \(V4.1\)](#), and include the following:

- a) Promotion of gender equality;
- b) No discrimination, abuse, and sexual harassment at work,
- c) Equal pay for equal work
- d) Protection of property, cultural, and other rights of Indigenous people and local communities;
- e) Prevention of threatened livelihood and forced displacement of local stakeholders;
- f) Prevention of accidents and fatalities at work;
- g) No use of child and forced labour at work.

All project activities shall identify and demonstrate compliance with the applicable legal requirements and best international practices in the duly filled *Environmental and Social Safeguard Assessment Forms* submitted along with the completed Project Submission Form (PSF) during registration and Project Monitoring Report (PMR) during monitoring periods. VVBs are required to ensure compliance with the applicable legal requirements and international best practices. [Environment and Social Safeguard Standard \(V4.1\)](#), paragraphs 18, 25, 44, 42e-f, 65, 67, 75,

The *Environmental and Social Safeguard Assessment Forms* for different sectoral scopes (1-15, and 16) are available on the [GCC website \(Templates and Forms\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criterion: Sustainable development criteria

Q16. Does the programme use sustainable development criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Project activities seeking CORSIA-labelled ACCs under the GCC Program are required to objectively demonstrate how the project contributes to achieving the United Nation Sustainable Development Goals and sustainable

development priorities of the host Country and those of affected stakeholders, as per the rules and procedures defined in the GCC [Project Sustainability Standard \(V4.0\)](#). Project activities seeking CORSIA labelled ACCs are required to demonstrate contribution to at least 3 SDGs during each monitoring period. These core requirements are outlined in the GCC [Project Standard \(V6.2\)](#), paragraphs 8(d), 10, 163, and Table 1 & Table 3, and GCC [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), paragraphs 59(h) and 70(h).

The criteria for establishing, validation, monitoring, reporting, and verification of projects contribution to SDGs and sustainable development priorities of the host Country and affected stakeholders are outlined in the GCC [Project Sustainability Standard \(V4.0\)](#) as follows:

- a) Paragraphs 15(a), 45, 53 and 58(e) of the GCC [Project Sustainability Standard \(V4.0\)](#) require project owners to identify and describe how the identified sustainable development impact is consistent with the national/sub-national sustainable development priorities of the host Country and priorities of the affected stakeholders.
- b) Paragraphs 16, 17, 18, 34, 60, and 61 of the [Project Sustainability Standard \(V4.0\)](#) require Project Owners to use the [SDG Impact Assessment Form](#) to document and demonstrate SDG impacts of the Project Activity and submit the completed [SDG Impact Assessment Form](#) to GCC for project registration and issuance of ACCs.
- c) Section 6.1 of the [Project Sustainability Standard \(V4.0\)](#) outlines the principles for qualifying a project’s impact as a valid SDG contribution, while Sections 7 and 8 detail the procedure for quantitatively assessing positive SDG contributions during both registration and monitoring periods and addressing sustainable development priorities of local stakeholders. For sectoral scopes 14 to 16, specific requirements are provided in Sections 11 and 12.
- d) Section 6.4 establishes the criteria for awarding the SDG+ label (Silver or higher), conditional on the number of SDGs impacted by project activity, and minimum of ‘Silver’ label to be achieved for CORSIA eligible ACCs.
- e) Section 11 of the [Project Sustainability Standard \(V4.0\)](#) provides requirements for VVBs to confirm, in the [SDG Impact Assessment Form](#), validation report, and verification report, that the claimed UN SDGs impacts and SDG+ label during registration and monitoring periods comply with the requirements specified in the [Project Sustainability Standard \(V4.0\)](#). The validation and verification report templates, containing requirements and instructions for VVBs for reporting on SDGs contribution of project activities, are available on the [GCC website \(under Templates and Forms\)](#).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

<p>Q17. Does the programme have in place and publicly disclose procedures that identify a list or menu or potential sustainable development indicators that may, for example, enumerate relevant sustainable development goals (SDG) and, as appropriate, additionally include indicators that are publicly specified by a host country? (Paragraph 2.10.2)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The publicly available GCC [Project Sustainability Standard \(V4.0\)](#) outlines procedures for projects to identify indicator(s) for monitoring sustainable development impacts claimed by project activities. As per paragraph 58(f) of the GCC [Project Sustainability Standard \(V4.0\)](#), the project owners are required to identify and describe the project-level indicators to track a Project Activity’s contribution to specific UN SDGs against a baseline scenario. The project-level indicators can be the [official UN SDG indicators](#), or Project Owners can propose indicators (from host Country’s sustainable development strategy/frameworks or other indicators) that align with the relevant UN SDG targets and or indicators.

Further, paragraph 58(j) of the GCC [Project Sustainability Standard \(V4.0\)](#) require projects owners to identify and describe the measurement and monitoring approach for the project-level indicators in the baseline and project scenario, and paragraphs 63 and 72 mandates monitoring and reporting of all project-level indicators identified in the [SDG Impact Assessment Form](#) to conclude on the sustainable development contributions of the Project Activity during each monitoring period.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q18. Do the Program’s procedures clearly state that only units that have been or will be issued to activities that report their sustainable development contributions or co-benefits according to criteria above, can be identified as CORSIA Eligible Emissions Units? (<i>Paragraph 2.10.2</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Paragraph 70(h) of [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#) require project owners to demonstrate how the Project Activity has contributed to achieving at least three SDGs and achieved Silver or higher SDG certification label (SDG+) for issuance of CORSIA-eligible ACCs eligible under CORSIA Second Phase (2027-2029 compliance period). Further, Table 01 of the GCC [Project Sustainability Standard \(V4.0\)](#) categorically states that project activities shall demonstrate contribution to at least 3 SDGs for achieve CORSIA label.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q19. Does the programme publicly disclose any provisions for monitoring, reporting and verification in relation to these criteria? (<i>Paragraph 2.10</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Section 9 of the [Project Sustainability Standard \(V4.0\)](#) outlines the provisions on monitoring and reporting of the sustainable development contributions of project activities, in particular paragraphs 60 to 67 as reiterated below:

- a) All Project Activities that apply the Project Sustainability Standard for obtaining the SDG+ label shall submit to GCC a duly filled [SDG Impact Assessment Form](#) along with the completed Project Monitoring Report (PMR) for each request for issuance of ACCs during each monitoring period.

- b) During each monitoring period, Project Owners shall update the registered [SDG Impact Assessment Form](#) with the actual monitored data to demonstrate that the Project Activity positively contributes to the UN SDGs for obtaining the relevant SDG+ label.
- c) Monitoring of all project-level indicators (identified in the registered SDG Assessment Form) is mandatory to conclude on the sustainable development contributions of the Project Activity during each monitoring period.
- d) Non-compliance, or failing to demonstrate compliance, with any applicable legal requirements of the host Country with respect to environmental and societal obligations of the Project Activity will result in a denial of the SDG+ label to the Project Activity for that monitoring period. The environmental and social risks are assessed as per the Environment and Social Safeguard Standards, as explained in response to Questions 12 to 15 above.

Monitoring details to be reported for each project-level SDG indicator during each monitoring period are outlined in paragraphs 58(j) and 72 of the [Project Sustainability Standard \(V4.0\)](#).

Further, Section 11.2 of the [Project Sustainability Standard \(V4.0\)](#) provides requirements for VVBs to confirm, in the [SDG Impact Assessment Form](#) and verification report, the following:

- a) UN SDGs and SDG+ label claimed during the monitoring period are in compliance with the requirements laid out in the applied Project Sustainability Standard, Environment and Social Safeguards Standard, Project Standard, Validation and Verification Standard, and other applicable regulatory documents.
- b) The actual monitoring practices followed/implemented in the Project Activity are in line with the registered SDG assessment Form, registered PSF, and requirements of the Sustainability Standard.
- c) The contribution to SDG impacts claimed during each monitoring report are ‘significant’ and are not due to one-off or sporadic events.
- d) Active and continual stakeholder engagement during each monitoring period, and that sustainable development related concerns and priorities of the affected stakeholders are appropriately considered and addressed during the operation of the Project Activity.
- e) Effectiveness and efficiency of the grievance redressal procedure put in place by the Project Owner and assess how the stakeholder concerns are received, treated, and resolved in a fair and justified manner during the monitoring period.
- f) The sustainable development contributions during monitoring periods, including the environmental, social, economic, and other benefits, claimed under the SDG+ label in the Project Activity are not claimed under any other GHG or non-GHG Programs for voluntary or compliance purposes.

The *verification report templates (for scope 1-13, 14-15 (NBS), 16 (CCS) and [SDG Impact Assessment Form](#)* has relevant provisioning for reporting against the abovementioned requirements. These templates and form are available on the [GCC website \(under Templates and Forms\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

PART 2: *Quantification and tracking*: Validation and Verification procedures; Quantification and MRV; Offset Credit Issuance and Retirement Procedures; Identification and Tracking; Clear and transparent chain of custody

Criterion: Are quantified, monitored, reported, and verified

Q1. Are procedures in place to ensure... (<i>Paragraph 3.3</i>)	
a) ...that emissions units are based on accurate measurements and valid quantification methods/protocols?	<input checked="" type="checkbox"/> YES
b) ...that emission reductions are measured, calculated and reported in a transparent manner?	<input checked="" type="checkbox"/> YES
c) ...that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at <i>specified intervals</i> throughout the duration of the crediting period?	<input checked="" type="checkbox"/> YES
d) ...that mitigation is measured and verified by an accredited and independent third-party verification entity?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) The following procedures in place to ensure that emissions units are based on accurate measurements and valid quantification methods/protocols:

All GCC projects from sectoral scopes 1-13, 15-17 that are submitted for registration, and renewal of crediting period, are required to apply the latest version of methodology(ies) approved by the GCC Program or CDM or Article 6.4. During registration (ex-ante) and during each monitoring period (ex-post) project activities shall determine the baseline scenario, baseline emissions, project emissions, and leakage in accordance with the applied methodology(ies). These requirements are outlined in the GCC [Project Standard \(V6.2\)](#), paragraphs 30, 70, 74, 182, and 183. Note, CDM methodology AM001 is not eligible under the GCC Program.

All GCC NBS projects from sectoral scopes 14-15 that are submitted for registration, and renewal of crediting period, are required to apply the latest version of GCC NBS methodology(ies) or Article 6.4 methodologies. During registration (ex-ante) and during each monitoring period (Ex-post) project activities shall determine the baseline scenario, baseline emissions, project emissions, and leakage in accordance with the applied methodology(ies). These requirements are outlined in the GCC [Project Standard \(V6.2\)](#), paragraphs 211-216. Note, CDM methodologies for Afforestation & reforestation projects are not eligible under the GCC Program.

The requirements and procedures for determining the baseline scenario, baseline emissions, project emissions, leakage, net emission reductions or removals, and monitoring and measurement of the relevant data and parameters are determined in the applied methodologies.

Specific requirements for development of methodologies, including on GHG sectoral scopes, applicability of methodologies, project boundary, baseline scenario, additionality, emission reductions/removals (including baseline emissions, project emissions, and leakage), and monitoring are described in the [Standard for Development of Methodologies \(Version 4.2\)](#).

Lastly, the GCC requirements for quantification of GHG emissions or removals are based on requirements and guidance set out in ISO 14064-2, ISO 14064-3, and ISO 14065 and applicable methodologies to deliver accurate GHG accounting in project activities. Please refer to paragraphs 6, 7, and 23 of the GCC [Project Standard \(V6.2\)](#),

b) The following procedures in place to ensure that emission reductions are measured, calculated and reported in a transparent manner:

The methodologies (GCC, CDM, Article 6.4) eligible in the GCC Program shall describe the monitoring method, management structure for monitoring, the parameters to be monitored (parameters used for calculating baseline, project and leakage emissions as well as emission reductions and removals for proposed projects), data monitoring procedures (measurement, collection, aggregation, quality control, reporting format) and other important monitoring requirements for quantification of emission reductions and removals. Please refer to the GCC [Standard for Development of Methodologies \(Version 4.2\)](#), Section 4.8.

Further, as confirmed in point (a) above, all GCC projects shall apply the eligible methodologies for different sectoral scopes for monitoring and calculation of emission reductions and removals.

In addition, reporting on all aspects of project monitoring plan and calculation of emission reductions and removals is required in the GCC Project Submission Form (PSF) and Project Monitoring Report (PMR) templates. These templates, along with instructions for filling these templates, are available on the [GCC website \(under Templates and Forms\)](#). Project activities can present emission reduction and removal calculation in the PSF and PMR or can submit separate spreadsheets. Full information on these requirements is available in paragraph 77, Section 12.2, and Section 12.3 of the GCC [Project Standard \(V6.2\)](#).

Transparency of information related to project emission reductions and removals is ensured by making all project documents (PSF, PMR, and all non-confidential documents) publicly available on the GCC [Project Portal](#), as per GCC [Program Processes \(V5.2\)](#), paragraphs 18, 19, 27, 29, 46, 58, 85, 92, 100, and Sections 14.1-14.2.

c) The following procedures are in place to ensure that monitoring, measuring, and reporting of both activities and the resulting mitigation is conducted at *specified intervals* throughout the duration of the crediting period:

The GCC Program require project owners to monitor, measure, and report activities and the resulting GHG emission reductions or removals during the crediting period as per the procedures outlined in point (b) above.

The choice of the length of a ‘monitoring period’ lies with the project owners as this is subject to a number of factors, inter alia, scale of projects, nature of activities (e.g. renewable energy or NBS), verification cost, carbon credit delivery conditions in emission reduction purchase agreements etc. As per paragraph 144 of the GCC [Program Definitions \(V5.1\)](#), “*a monitoring period is the time period for which a set of GHG emission reductions or removal generated by a Project Activity are monitored by the Project Owner(s) and verified by a GCC Verifier.*”

The frequency of ‘measuring’ the activity data and/or GHG emissions and calibration of measuring devices are specified within individual methodologies, and these must be abided by project owners during each monitoring period. Please refer to the GCC [Standard for Development of Methodologies \(Version 4.2\)](#) paragraph 42 and the GCC [Project Standard \(V6.2\)](#), paragraph 170.

Further, for ACCs eligible under CORSIA second phase (2027-2029 compliance period), every subsequent request for issuance of ACCs shall be submitted by project owners not later than five years from the date of issuance of ACCs for the previous monitoring period. In case of non-compliance with this requirement, request for issuance of ACCs submitted beyond the permitted five-year period between the verification events, shall require re-validation

of the project as per the latest version of the applicable methodology and requirements outlined in the [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), paragraphs 76-78.

Lastly, for NBS projects, as per paragraph 249 of [Project Standard \(V6.2\)](#), if Emission Reduction or Removal verification or Periodic Project Monitoring during the permanence period is not performed within five years following the end date of the previous monitoring period or submission date of previous Periodic Project Monitoring Report then the GCC Program shall deem that an avoidable reversal event has occurred in the project activity and apply the guidance carbon reversal event contained in paragraph 246 of [Project Standard \(V6.2\)](#) shall apply.

d) The following procedures are in place to ensure that mitigation is measured and verified by an accredited and independent third-party verification entity:

In the GCC Program, independent validation and verification by an accredited third-party Validation and Verification Body (VVB) is mandatory for all project activities seeking registration, for post-registration changes, and prior to the issuance of emission reductions and removals, as outlined in the GCC [Program Framework \(V4.0\)](#), Section 5.4. Further, the validation and verification processes must be conducted by an approved VVB in an impartial and objective manner, ensuring compliance with international standards (ISO 14064-2 and ISO 14064-3) as well as specific GCC Program requirements outlined in the [‘Procedure for Approval of VVBs \(Version 4.0\)’](#), Section 8, GCC [Validation and Verification Standard \(V5.1\)](#), paragraph 10, 19 and Section 11.4, and [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Section 8.2.2.

Prior to undertaking validation and verification in the GCC Program, the applicant VVBs are required to be approved by the GCC under one of the following approval tracks, as outlined in the GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#), Section 7.2:

- 1) **UNFCCC-Track (CDM/ Article 6.4):** Organizations accredited as Designated Operational Entities (DOEs) under the CDM/Article 6.4 for Validation or Verification within specific sectoral scopes may apply under this track. Applications are reviewed for suitability, and qualified applicants are approved as GCC VVBs for corresponding sectoral scopes. Accreditation is managed by the CDM Executive Board or the Supervisory Body under Article 6.4. Applicants must also demonstrate understanding of GCC-specific requirements beyond CDM/Article 6.4, including among others, eligibility for environmental, social, and SDG impact assessments.
- 2) **Verification under ISO-Track:** Organizations accredited by National or International Accreditation Bodies having Mutual Recognition Arrangement (MRA) with International Accreditation Forum (IAF) and accredited to ISO/IEC 17029 (ISO 14065, ISO 14066 and ISO14064-3) may apply under this track. If found suitable, they are approved as GCC VVBs for specified sectoral scopes, subject to compliance with additional GCC requirements. The accreditation process is managed by the respective Accreditation Bodies, and the GCC reviews the application and accreditation status. Additional assessments may be required to ensure alignment with GCC requirements and labels such as on environmental, social, and SDG impact assessments.
- 3) **Verification under MoU-Track:** The GCC may partner with an Accreditation Body through an MoU to provide accreditation services in line with GCC requirements. The Accreditation Body must demonstrate competence during GCC assessments prior to sign an MOU with GCC. VVBs may apply directly to such Accreditation Bodies for accreditation to ISO/IEC 17029 (ISO 14065, ISO 14066 and ISO14064-3). Once the VVB receives accreditation certificate, it applies to GCC for GCC approval using GCC Verifier Application Form – MOU Track. Such VVBs may be considered approved for the accredited GCC scopes and duration specified on the accreditation certificate.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criterion: Validation and verification procedures

Q2. Does the Programme have in place requirements and procedures for... (Paragraph 2.6)	
a) ...the accreditation of validators?	<input checked="" type="checkbox"/> YES
b) ...the accreditation of verifiers?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has requirements and procedures in place for accreditation and approval of validation and verification bodies (VVBs). The applicant VVBs can seek approval under the GCC Program through one of the following approval tracks, as outlined in the GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#), Section 7.2:

- 1) **UNFCCC-Track (CDM/ Article 6.4):** Organizations accredited as Designated Operational Entities (DOEs) under the CDM/Article 6.4 for Validation or Verification within specific sectoral scopes may apply under this track. Applications are reviewed for suitability, and qualified applicants are approved as GCC VVBs for corresponding sectoral scopes. Note that CDM Executive Board or the Supervisory Body under Article 6.4. are responsible for accreditation of the DOEs. Applicants must also demonstrate understanding of GCC-specific requirements beyond CDM/Article 6.4, including among others, CORSIA eligible units and eligibility for environmental, social, and SDG impact assessments.
- 2) **Verification under ISO-Track:** Organizations accredited by National or International Accreditation Bodies having Mutual Recognition Arrangement (MRA) with International Accreditation Forum (IAF) and accredited to ISO/IEC 17029 (ISO 14065, ISO 14066 and ISO14064-3) may apply under this track. If found suitable, they are approved as GCC VVBs for specified sectoral scopes, subject to compliance with additional GCC requirements. The accreditation process is managed by the respective Accreditation Bodies, and the GCC reviews the application and accreditation status. Additional assessments may be required to ensure alignment with GCC requirements and labels such as on CORSIA eligible units and environmental, social, and SDG impact assessments.
- 3) **Verification under MoU-Track:** The GCC may partner with an Accreditation Body through an MoU to provide accreditation services in line with GCC requirements. The Accreditation Body must demonstrate competence during GCC assessments prior to signing an MoU with GCC. VVBs may apply directly to such Accreditation Bodies for accreditation to ISO/IEC 17029 (ISO 14065, ISO 14066 and ISO14064-3). Once the VVB receives accreditation certificate, it applies to GCC for GCC approval using GCC Verifier Application Form – MOU Track. Such VVBs may be considered approved for the accredited GCC scopes and duration specified on the accreditation.

The approval process of the applicant VVBs is undertaken as per Section 7.3 of the GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#). This includes, among others, assessment of experience of VVB and its team, competence, sufficiency of manpower, financial independence, organization structure, impartiality, and previous track records, through desk and on-site assessments. After the positive conclusion of the assessment process, the applicant VVB is approved for Validation and or Verification functions in the GCC scopes (e.g. GHG, environment and social no-harm, SDG assessment, CORSIA assessment) and GHG sectoral scopes and technical areas in which the applicant VVB has demonstrated its competence to perform Validation and Verification functions. The GCC scopes and GHG sectoral scopes are as defined in the GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#), Annex 1. Upon payment of the assessment fees by the approved VVB, the ‘GCC VVB Agreement’ is signed and the VVB is approved to undertake the relevant validation and or verification functions for a period of 3 years or the validity period of accreditation for GHG (UNFCCC or NAB), whichever is less.

Only VVBs approved by GCC are eligible to conduct validation and verification of projects under the GCC Program for the scopes for which they are approved. VVBs are required to evaluate whether they are eligible to conduct validation or verification for a specific project by reviewing both the applicable GHG sectoral scope and technical area under the applied methodology, as well as the GHG sectoral scopes and technical areas for which they are approved by the GCC Program, as per Section 7.1 of the GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#)

List of approved GCC VVBs, Approval Certificate stating validity, GCC scope, sectoral scopes and technical areas, and contact information of GCC VVBs is available on the [GCC Website](#).

The GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#) and other GCC approval related documents such as the VVB Application Form ([MOU Track](#) and [ISO Track](#)), [GCC VVB Agreement](#), are publicly available on the [GCC Website](#) (see under Templates and Forms).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q3. Does the Programme have in place standards and procedures for... (<i>Paragraph 2.6</i>)	
a) ...the validation of activities?	<input checked="" type="checkbox"/> YES
b) ...the verification of emissions reductions and/or removals?	<input checked="" type="checkbox"/> YES
c) Are these standards, procedures and requirements publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the standards, requirements, and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has standards and procedures in place for validation of activities and verification of emissions reductions and/or removals.

Specific rules for validation of project activities and verification of emissions reductions and/or removals are outlined in the GCC [Validation and Verification Standard \(V5.1\)](#). These rules require all project activities to undergo validation by an independent validation body that is approved by GCC to undertake validation activities in the GCC Program. The validation functions include validation of project design prior to registration, renewal of crediting period, and post-registration changes under prior-approval track. Similarly, verification of emission reductions and/or removals for each monitoring period is mandatory for registered activities requesting issuance of

approved carbon credits in the GCC Program. Verification functions include verification of monitoring reports requesting issuance of ACCs, verification of corresponding adjustments to ensure avoidance of double counting of ACCs, and post-registration changes under issuance track. Full requirements on validation and verification scopes are outlined in Section 5.1 of the GCC [Validation and Verification Standard \(V5.1\)](#).

Further, Appendix 2 of the GCC [Validation and Verification Standard \(V5.1\)](#), states pre-requisites for approved VVBs to accept validation and verification of project activities. These include, among others, that VVBs evaluate whether they are eligible to conduct validation or verification for a specific project by reviewing both the applicable GHG sectoral scope and technical area under the applied methodology, as well as the GHG sectoral scopes and technical areas for which they are approved by the GCC Program.

All validation and verification activities must be carried out in conformance with ISO 14064-3 and validation and verification specific requirements defined in the GCC [Validation and Verification Standard \(V5.1\)](#), Sections 5 to 11.

As clearly stated in Section 11 of the GCC [Validation and Verification Standard \(V5.1\)](#), the specific validation and verification requirements for CORSIA second phase (2027-2029), application of corresponding adjustment by host Countries, environmental and social no-harm, and SDG contributions are defined in the following standards and shall be complied with during validation and verification by VVBs:

- a) [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Sections 8.1.2 and 8.2.2.
- b) [Environment and Social Safeguard Standard \(V4.1\)](#), Section 10
- c) [Project Sustainability Standard \(Version 4.0\)](#), Section 10

All validation and verification standard and procedures are publicly available on the [GCC website](#) (under Requirement Documents).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q4. Are procedures in place to ensure...	
a) ...that validation occurs prior to or in tandem with verification? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
b) ...that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme? (<i>Paragraph 3.3.2</i>)	<input checked="" type="checkbox"/> YES
c) ...that the results of validation and verification are made publicly available? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) The following procedures are in place in the GCC Program to ensure that validation occurs prior to or in tandem with verification:

Sections 5 and 6 of the GCC [Program Processes \(Version 5.2\)](#) requires all project activities to undergo a two-step process for issuance of Approved Carbon Credits (ACCs) in the GCC Program. Step 1 is the ex-ante validation (Project and Certification Label Registration Process) and step 2 is the ex-post verification for each monitoring period (ACC and Certification Label Issuance Process). This two-step process is also illustrated in Figure 2 & 3 of the GCC [Program Processes \(Version 5.2\)](#). Therefore, in the GCC Program, validation of all project activities occurs prior to verification of first monitoring period, and simultaneous validation and verification is not permitted.

b) The following procedures are in place to ensure that validation assesses and publicly documents the likely mitigation results from proposed activities supported by the programme:

Sections 4, 6, and 11 of the GCC [Validation and Verification Standard \(V5.1\)](#) outlines requirements and procedures for ex-ante validation of all GCC project activities prior to submission of request for registration by VVBs to the GCC Program. While Sections 8 and 9 states validation requirements for post-registration changes and renewal of crediting period.

As part of validation of project activities, VVBs are required to conduct desk-review of relevant documents, on-site assessment of project activity, expert interviews, and independent cross-checks to confirm that the information (including assumptions and claims) in the project design documents (e.g. PSF, investment analysis models, environmental and social impact forms) is the correct, accurate or reasonable, valid, and complies with the applicable methodological and GCC requirements, thus enabling intended users to make informed decisions with a reasonable level of confidence. Please refer to the GCC [Validation and Verification Standard \(V5.1\)](#), paragraph 12 and Sections 6.1.4 to 6.3.

Further, VVBs are required to evaluate how comments and grievances received from local stakeholders and global stakeholders in project activities are addressed by project owners. Please refer to the [Validation and Verification Standard \(V5.1\)](#), paragraphs 37 and 51(xiv)), [Environment and Social Safeguard Standard \(V4.1\)](#), paragraphs 72-73, and [Project Sustainability Standard \(Version 4.0\)](#), paragraphs 84-85.

Upon conclusion of the validation process, VVBs shall submit a validation report summarizing the entire validation process, including, the non-compliances raised, their resolution, and confirmation on compliance with the applicable requirements stated in the GCC [Project Standard \(V6.2\)](#), [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), and [Validation and Verification Standard \(V5.1\)](#). The validation report shall be prepared using the GCC Validation Report template and instructions therein to fill the template. Please refer to paragraphs 24, 26, 43, 49, 50, 55, and 56 of the GCC [Validation and Verification Standard \(V5.1\)](#).

All project design documents (e.g. PSF, investment analysis models, environmental and social impact forms) and validation report submitted by VVB are publicly available on the GCC [Project Portal](#), as per the GCC [Program Processes \(Version 5.2\)](#), paragraph 46.

c) The following procedures are in place to ensure that the results of validation and verification are made publicly available:

Upon conclusion of the validation process, VVBs shall submit a validation report summarizing the entire validation process, including, the non-compliances raised, their resolution, and confirmation on compliance with the applicable requirements stated in the GCC [Project Standard \(V6.2\)](#), [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), and [Validation and Verification Standard \(V5.1\)](#). The validation report shall be prepared using the GCC Validation Report template and instructions therein to fill the template. Please refer to paragraphs 24, 26, 43, 49, 50, 55, 56, and 165 of the GCC [Validation and Verification Standard \(V5.1\)](#).

Similarly, upon conclusion of the verification process for each monitoring period, VVBs shall submit a verification report summarizing the entire verification process, including, the non-compliances raised, their resolution, and confirmation on compliance with the applicable requirements stated in the GCC [Project Standard \(V6.2\)](#), [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), and [Validation and Verification Standard \(V5.1\)](#). The verification report shall be prepared using the GCC Verification Report template and instructions therein to fill the template. Please refer to paragraphs 25, 26, 82, 87, 88, and 166 of the GCC [Validation and Verification Standard \(V5.1\)](#).

The validation and verification reports are submitted by VVBs with request for registration of project activities and request for issuance of ACCs are published publicly on the GCC [Project Portal](#), as per the GCC [Program Processes \(Version 5.2\)](#), paragraphs 46(h) and 100(b).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q5. Does the Programme have procedures in place to...	
a) ...to ensure that <i>ex-post</i> verification of mitigation is required in advance of issuance of emissions units? (<i>Paragraph 3.3</i>)	<input checked="" type="checkbox"/> YES
b) ...or, to transparently identify units that are issued <i>ex ante</i> and thus ineligible for use in the CORSIA? (<i>Paragraph 3.3.5</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) The following procedures are in place to ensure that ex-post verification of mitigation is required in advance of issuance of emissions units:

Sections 5 and 6 of the GCC [Program Processes \(Version 5.2\)](#) requires all project activities to undergo a two-step process for issuance of Approved Carbon Credits (ACCs) in the GCC Program. Step 1 is the ex-ante validation (Project and Certification Label Registration Process) and step 2 is the ex-post verification for each monitoring period (ACC and Certification Label Issuance Process). This two-step process is also illustrated in Figure 2 & 3 of the GCC [Program Processes \(Version 5.2\)](#).

Further, Section 7.1 of the of the GCC [Validation and Verification Standard \(V5.1\)](#). requires that verification is conducted by VVBs prior to issuance of ACCs. Verification is ex-post periodic independent evaluation of monitored and reported GHG emission reductions and or removals from a registered project activity during specific monitoring periods. This requirement is also reiterated in the GCC [‘Procedure for Approval of VVBs \(Version 4.0\)’](#), paragraph 29.

These requirements are thoroughly enforced in the GCC Program as Verification Report and Verification Statement for issuance of ACCs submitted by a VVB is further evaluated by the GCC Operations Team and approved by the GCC Steering Committee, in accordance with the [Program Processes \(Version 5.2\)](#), Section 6.6-6.8 and Figure 1.

b) In the GCC Program, ACCs are not issued ex-ante. ACCs are only issued ex-post after Verifier and GCC Steering Committee have approved emission reductions/removals claims made in monitoring reports.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criterion: Offset credit issuance and retirement procedures

Q6. Does the Programme have procedures in place defining how offset credits are... (<i>Paragraph 2.3</i>)	
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a) ...issued?	<input checked="" type="checkbox"/> YES
b) ...retired / cancelled?	<input checked="" type="checkbox"/> YES
c) ...subject to discounting (<i>if any</i>)?	<input checked="" type="checkbox"/> YES
a) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Procedures for issuance of offset credits

The procedures for issuance of offset credits are outlined in the GCC [Program Processes \(Version 5.2\)](#), Section 6 and GCC [Program Framework\(V4.0\)](#), Section 10.2.3. Carbon credits units issued under the GCC Program are referred to as ‘Approved Carbon Credits’, as defined in the GCC [Program Definitions \(V5.1\)](#). The ACCs issuance process and key steps involved are briefly summarized below:

- The request for issuance process begins when the project owner, acting as the authorized focal point, submits through the GCC portal required issuance documentation to the GCC Operations. Issuance documentation for CORSIA-labelled ACCs includes, at a minimum, the following documents:
 - ✓ Monitoring report (including emission reduction/removal calculation sheets)
 - ✓ Environment and social no-harm assessment form
 - ✓ SDG impact assessment form etc.)
 - ✓ Verification report produced by a GCC VVB
 - ✓ Host Country Letter of Authorization (HCLOA)
 - ✓ Signed request for issuance of ACCs from the project owner(s).
 - ✓ Additional documentation based on the project type and specific circumstances.

- Once the documentation is received, the GCC VVB performs a completeness check to ensure that all required documents are present, up-to-date, and consistent. If the verifier identifies any deficiencies/inconsistency in the submission, the submission will be rejected, and the focal point will need to be resubmitted after addressing the issues raised during the approval process. If there are no pending issues or all issues identified are closed out the VVB will forward the submission to GCC Operations for completeness check.

- The GCC Operations assess the completeness of the submission and the consistency in information using a checklist and if any deficiencies/inconsistencies are found, the submission will be rejected, and the Project Owners will need to resubmit documents after addressing the issues raised. If there are no pending issues or all issues identified are closed, the GCC Operations shall forward the submission for the next steps.

- For a project’s first ACC issuance, the submitted documents are published for a 30-day global stakeholder consultation period. During this time, stakeholders can submit comments or concerns, which must be addressed by the project owner and the VVB during the verification process. Third-party verification can start after completion of the global stakeholder consultation period for the first monitoring period. Global stakeholder consultation of monitoring reports is not required from second monitoring period onwards.

- Upon positive outcome of the verification process, the GCC VVB uploads the final approved documents on the GCC Project Portal. The GCC Operations Team conduct detailed technical assessment(s) against the applicable GCC requirements using a request for issuance checklist. Project assessment outcomes are explained in a summary note by the GCC Operations, which is then submitted for the review and final decision of the Regulatory Committee along with all project documents. Steering Committee members submit all their recommendations on the GCC portal itself using a predefined response sheet. If the Steering Committee have no objections to the “request for issuance” then the recommendation for the issuance of credits is sent to the designated authority of the Host Country, if HCLOA or host Country regulations require approval by the host Country’ designated authority, informing them about the issuance and the need for application of corresponding adjustment as per the relevant CMA decisions and corresponding requirements set out in the GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), Section 7. The Host country can also send in any objection that they may have to the issuance of credits. In case of receipt of objections from the host Country, the issuance process would be put on “Hold” until all issues are resolved.
- Upon approval of request of issuance by the host Country and subject to payment of issuance fees, ACCs are issued into the registry account(s) of the entity indicated by the project owners.
- The information on the issued ACCs is publicly disclosed on the [GCC Projects Portal](#) and [GCC Registry](#).

b) Procedures for retirement/cancellation of offset credits

The procedures for retirement or cancellation of ACCs are outlined in the GCC [Program Processes \(Version 5.2\)](#), Section 12 and GCC [Program Framework\(V4.0\)](#), Sections 10.2.5 and 10.2.5. Under the GCC Program, ACCs can undergo either “retirement” or “cancellation,” each with a specific definition and purpose, as outlined in the GCC [Program Framework\(V4.0\)](#), Sections 10.2.5 and 10.2.5. Retirement means that an ACC is permanently taken out of circulation within the GCC Registry to signify that the owner has utilized it for a claim. Cancellation, on the other hand, refers to the permanent removal of an ACC from the registry for reasons other than retirement, such as when project owners choose to voluntarily cancel credits or to correct instances of excess ACC issuance.

The instructions for retirement/cancellation of ACCs are initiated by the ‘Account Holder’ holding the ACCs in their registry account. The Account Holder shall provide information on the ‘purpose’ of retirement/cancellation on the registry. Once the retirement/cancellation fees are paid by Account Holder and the retirement/cancellation transactions are approved by the GCC, the Account Holder can download the retirement/cancellation certificate from the registry. Please refer GCC [Program Framework\(V4.0\)](#), paragraphs 126 to 130 on retirement and paragraphs 133 to 138 on cancellation procedures.

The information on retired and cancelled ACCs will be publicly available on the GCC Projects Portal and GCC registry, as outlined in the GCC [Program Processes \(Version 5.2\)](#), Sections 15.4 to 15.5.

c)...subject to any discounting?

ACCs are not subject to any discounting in the GCC Program. However, if applicable, ACCs deductions shall be made towards the following:

- permanence buffer pool for nature-based and technology-based carbon removal activities, as per the requirements set out in GCC [Project Standard \(V6.2\)](#), Section 14.7.

- corresponding adjustment buffer pool if buffer approach is opted to avoid double claiming risk, as per the requirements set out in GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), Section 8.2.
- deductions as required in the host Country’s HCLOA, as per the requirements set out in [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Section 8.2.1, paragraph 70(f)
- voluntary cancellations requested by Project Owners.

d) Are these procedures publicly disclosed?

Yes, as explained above, the procedures for issuance, retirement, and cancellation are outlined in the GCC [Program Framework\(V4.0\)](#), [Program Processes \(Version 5.2\)](#), and other regulatory documents referred in responses above. All these documents are publicly available on the [GCC website](#).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Criteria: Identification and Tracking, Clear and transparent chain of custody

Q7. Does the programme utilize an electronic registry or registries? (<i>Paragraph 2.4.2</i>)	<input checked="" type="checkbox"/> YES
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Provide web link(s) to the programme registry(ies) and indicate whether the registry is administered by the programme or outsourced to a third party (*Paragraph 2.4.2*):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Transaction Registry is operated by GCC Operations Team and is designed and maintained by an internationally recognized third-party service provider, S&P Global. Please note that previously GCC Registry services were provided by IHS Markit which was acquired by S&P Global in year 2022-23 and henceforth S&P Global is currently providing services for operating GCC registry.

The GCC Transaction Registry performs several functions, including accounting and recording of certified ACCs, including display of corresponding certification and market eligibility labels, issued to GCC Project Activities. The Registry allows listing, issuance, holding, transfer, retiring, and cancellation of ACCs. The details of the GCC Transaction Registry are provided in Section 10.2 of the Programme Framework V4.0

As such, the GCC Program utilizes an [electronic registry system](#) which is developed and serviced by S&P Global and operated by GCC Operations, for issuance, transfer, retirement, and cancellation of ACCs. The [GCC Registry Terms and Conditions \(V1.0\)](#) sets out the terms by which GCC makes the registry available to a user. For full information on GCC registry, please refer GCC [Program Framework\(V4.0\)](#), *Section 10.2*.

Further, please note that the [GCC Projects Portal](#) is the central digital platform that manages the entire lifecycle of GCC projects, beginning with the submission of prior consideration forms and continuing through validation, registration, monitoring report submission, and the approval of ACCs issuance requests. It streamlines and brings transparency to the submission, tracking, and assessment of all project documentation, allowing project owners and VVBs to upload required documents such as design documents, monitoring reports, and validation and verification reports, and respond to clarification requests from GCC Operations. By automating workflow steps, the Portal ensures that each stage of the project cycle—including registration, validation, monitoring, verification, and issuance—is handled efficiently and in full alignment with GCC standards, reducing administrative burden,

minimizing errors, and accelerating project processing times to reinforce the integrity and credibility of the GCC’s carbon credit issuance process. Beyond document management, Portal also acts as a central communication hub, facilitating seamless interaction among project owners, VVBs, the GCC Steering Committee, and participating Parties, and is integrated with the [GCC Registry](#) to enable direct transfer of approved project data and ACCs approved for issuance details, supporting a unified and transparent system for carbon credit management. For full information on the GCC Projects Portal, please refer GCC [Program Framework\(V4.0\)](#), Section 10.1.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q8. Does the programme have procedures in place to ensure that the programme registry or registries...	
a) ...have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types ? (Paragraph 2.4.3)	<input checked="" type="checkbox"/> YES
b) ...clearly identify unit owners or holders? (Paragraph 2.4 (d))	<input checked="" type="checkbox"/> YES
c) ...identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement? (Paragraphs 2.4 (a) and (d) and 2.4.4)	<input checked="" type="checkbox"/> YES
d) ...identify unit status, including retirement / cancellation, and issuance status? (Paragraph 2.4.4)	<input checked="" type="checkbox"/> YES
e) ...assign unique serial numbers to issued units? (Paragraphs 2.4 (b) and 2.4.5)	<input checked="" type="checkbox"/> YES
f) ...identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date? (Paragraph 2.4.5)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the procedures referred to in a) through f):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme have procedures in place to ensure that the programme registry or registries have the capability to transparently identify emissions units that are deemed ICAO-eligible, in all account types?

The GCC Program has procedures in place to identify and tag ICAO-eligible units on the GCC S&P Registry and GCC Projects Portal. As per Section 8.3 (particularly paragraph 83) of the [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), if at issuance stage the project activity for the verified monitoring period has complied with the CORSIA-Second Phase (2027-2029 period) requirements, the GCC Verifier shall recommend Steering Committee to issue ACCs with actual CORSIA label (CORSIA C+ Label-Second Phase (2027-2029)) and after approval by Steering Committee, the GCC Program shall assign and tag CORSIA label (CORSIA C+ Label-Second Phase(2027-2029)) to the ACCs in the GCC Registry, operated by S&P Global, assuring that the project is eligible under CORSIA for Second Phase (compliance period 2027-2029) for ACCs vintages from 01 January 2021 to 31 December 2029. The ACCs with vintage on and after 01 January 2021 are eligible to be used by International Airlines for offsetting their emissions during second phase (compliance period 2027-2029) of CORSIA.

Further, Section 6.5 of the GCC [Program Framework\(V4.0\)](#) and [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#) provides information on the CORSIA labels available under the GCC Program and detailed eligibility criteria, while CORSIA labelling process is outlined in Section 6 of the GCC [Program Processes \(Version 5.2\)](#). GCC presently offers two CORSIA labels: CORSIA C+ Label– Pilot Phase, 2021-2023 and CORSIA C+

Label– First Phase, 2024-2026. CORSIA C+ Label- Second Phase (2027-2029) will be awarded to the ACCs eligible under CORSIA Second Phase (2027-2029 compliance period) once GCC is approved by ICAO for CORSIA Second Phase (compliance period 2027-29). The [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#) outlining CORSIA eligibility and labelling requirements for CORSIA Second Phase (2027-29) is submitted to ICAO for approval along with this application.

ACCs with vintages from 1 Jan 2021 to 31 Dec 2029 will get a ‘CORSIA C+ Label-Second Phase (2027-2029)’ only after GCC receives from project owners the Host Country Letter of Authorization and proof of corresponding adjustment by the Host Country. In absence of proof of corresponding adjustment by the Host Country during ACCs issuance, the GCC projects can use either the insurance approach or buffer approach to receive ACCs with CORSIA label under second phase (2027-2029 period) provided they meet with the relevant requirements outlined in Sections 7 and 8 of the GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

This functionality for CORSIA labelling of ACCs is already implemented in the GCC Registry to publicly indicate the ICAO eligibility status of particular ACCs. The field “Issued Market Eligibility” on the GCC [Registry](#) (all pages: Issuance, Holdings, Retired Credits, and Cancelled Credits) can confirm the ICAO eligibility of ACCs eligible under CORSIA second phase (2027-2029 period).

b) Does the programme have procedures in place to ensure that the programme registry or registries clearly identify unit owners or holders?

The GCC Program has procedures in place to clearly identify ACCs owners/holders in the registry. As per Section 10.2.2 of the GCC [Program Framework\(V4.0\)](#), project owners and carbon credit buyers including traders, retail aggregators, brokers and corporates may open their accounts at the registry. Each account holder needs to maintain a separate account for holding ACCs for one or multiple projects. Project Owner can open an account in the GCC registry by filling out an account opening form online on the registry. All account holders are required to comply with requisite Know-Your-Customer (KYC) checks and pay account opening and maintenance to use the accounts.

Further, Sections 15.2-15.5 of the GCC [Program Processes \(Version 5.2\)](#) specifies requirements on public disclosure of ACCs related information on the GCC registry, including on details of the account holder(s) with ownership of ACCs. The details of ACCs unit holders from issuance to cancellation/retirement is public displayed on the [GCC Registry](#).

c) Does the programme have procedures in place to ensure that the programme registry or registries identify, and facilitate tracking and transfer of, unit ownership/holding from issuance to cancellation/retirement?

The GCC Program has procedures in place to identify and facilitate tracking and transfer of unit ownership from issuance to cancellation/retirement. Sections 15.2-15.5 of the GCC [Program Processes \(Version 5.2\)](#) specifies requirements on public disclosure of ACCs related information on the GCC registry, including on details of the account holder(s) with ownership of ACCs from issuance to cancellation/retirement.

The details of ACCs ownership from issuance to cancellation/retirement is public displayed on the [GCC Registry](#).

d) Does the programme have procedures in place to ensure that the programme registry or registries identify unit status, including retirement / cancellation, and issuance status?

Sections 15.2-15.5 of the GCC [Program Processes \(Version 5.2\)](#) specifies requirements on public disclosure of ACCs related information on the GCC registry, including on details of the status of ACCs: from issuance to cancellation/retirement. The details of issued, holding, retired and cancelled units are available on the [GCC Registry](#) along with the Serial Numbers of units, CORSIA-eligibility, and all other relevant information.

e) Does the programme have procedures in place to ensure that the programme registry or registries assign unique serial numbers to issued units?

The ACCs issued under the GCC Program are assigned unique serial numbers which can be tracked from issuance through to transfer or use (cancellation or retirement). The [GCC Registry](#) assigns unique 47-digit serial numbers (e.g., Serial No: *GCC-ACC-IN-110200000000249-01012020-31122020-13555786-13648596-SPG*) to issued ACCs, which can be tracked in public view from issuance through to transfer or use (cancellation or retirement) and thereby maintaining a clear chain of custody in the Registry. Please refer paragraph 112 of the GCC [Program Framework\(V4.0\)](#).

Further, the Clause 5.3 in the [GCC Terms & Conditions \(V1.0\)](#) for Registry clearly identify the requirement for assigning unique serial numbers to issued ACCs: “Units will be listed with a unique serial number in the GCC Registry and recorded against the listing in the User’s account on the GCC Registry.”

The serial numbers of the issued ACCs for GCC project activities are available publicly and can be viewed on the [GCC Registry](#).

f) Does the programme have procedures in place to ensure that the programme registry or registries identify in serialization, or designate on a public platform, each unique unit’s country and sector of origin, vintage, and original (and, if relevant, revised) project registration date?

Sections 15.2-15.5 of the GCC [Program Processes \(Version 5.2\)](#) specifies requirements on public disclosure of ACCs related information on the GCC registry, including on the Host Country and Location, Acquiring Country, Project Type (Sector), Vintage, Project Registration Date, Issuance Date, among others. Information on all relevant fields for issued, hold, retired, and cancelled ACCs is publicly available on the [GCC Registry](#).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):

N/A

Q9. Are provisions in place for registry account screening, including...	
a) ...provisions ensuring the screening of requests for registry accounts? (<i>Paragraph 2.4.7</i>)	<input checked="" type="checkbox"/> YES
b) ...provisions restricting the programme registry (or registries) accounts to registered businesses and individuals? (<i>Paragraph 2.4.7</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are provisions in place for registry account screening, including provisions ensuring the screening of requests for registry accounts?

The GCC Program has comprehensive provisions in place for screening of registry accounts and requesting entities:

- As per paragraphs 114, 116, and 174 of the GCC [Program Framework\(V4.0\)](#), robust know-your-customer/counterparty (KYC) checks are conducted on all entities requesting opening of accounts in the GCC S&P Registry. Registry accounts—including those for project owners, governments or government-authorized entities, and carbon credit traders—are only activated upon the successful completion of these KYC checks.
- Further, the following KYC-related Clauses are outlined in the [GCC Terms & Conditions \(V1.0\)](#) for Registry:
 - ✓ Clause 4.3: The User has provided sufficient identification information, including satisfying any relevant Know-Your-Client (KYC) or other background check requirements;

- ✓ Clause 18.2: The User acknowledges that GCC may be required by law or in compliance with its Know-Your-Client (KYC) policy to conduct background checks on the User. The User agrees to use its best endeavours to assist GCC in carrying out any background check requirements;

b) Are provisions in place restricting the Program registries accounts to registered businesses and individuals?

The GCC Registry is limited to registered accountholders, which can be, incorporated businesses, non-profit organizations, and other institutions. As per Clause 4.6 of the [GCC Terms & Conditions \(V1.0\)](#), Accounts in the name of individuals (natural persons) are not permitted on the Registry, and Account Holders cannot hold Units on behalf of individuals in any type of account, whether primary or sub-account. In addition, the following Clauses are outlined in the [GCC Terms & Conditions \(V1.0\)](#) restrict Account opening and/or undertaking transaction on behalf of individuals in the GCC Registry:

- ✓ Clause 10.1(f): The User is not acting and will not act in any way as, or similar to, a broker for or engage in any transactions of Units for or on behalf of individuals (being natural persons) for investment purposes;
- ✓ Clause 10.1(n): The User will not hold Units for individuals in any of its accounts;
- ✓ Clause 10.1(o): In using the GCC Registry, the User is not acting and will not act in any way as a broker, or in a manner similar to a broker, for or engage in any Unit transactions for individuals.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q10. Does the programme have procedures in place...	
a) ...to ensure that the registry is secure (i.e. that robust security provisions are in place)? (Paragraph 2.4 (c))	<input checked="" type="checkbox"/> YES
b) ...ensuring the periodic audit or evaluation of registry compliance with these security provisions? (Paragraph 2.4.8)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the registry security provisions referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the programme have procedures in place to ensure that the registry is secure (i.e. that robust security provisions are in place)?

As per paragraphs 108 of the GCC [Program Framework\(V4.0\)](#), the GCC Program has appointed the international registry service provider S&P Global to perform functions related to secure and transparent, tracking and traceability of GCC credits on the registry. S&P Global, the GCC Registry software and service provider, has the following provisions in place to ensure that the registry is secure:

- The security of the GCC Registry is grounded in robust access controls and strict account management protocols. According to Clause 1.1 of the [S&P Environmental Registry Terms and Conditions](#), only legal persons (entities) can be Account Holders, and each must designate an Account Administrator responsible for managing access privileges and overseeing account activity. Authorized Users are defined as officers

or employees of the Account Holder who are granted permission to access and use the registry on the entity's behalf, ensuring that only vetted individuals can initiate or approve transactions within the system.

- Transaction security is further reinforced by the Registry's operational procedures. As outlined in Clause 3.2 of the [S&P Environmental Registry Terms and Conditions](#), the Registry functions as an electronic information system that records the issuance, transfer, retirement, and cancellation of units (carbon credits), with all actions traceable to specific accounts and users. The Registry Operator reserves the right to modify or enhance system functionalities, including security features, to address technical, operational, or market-based requirements as described in Clause 3.4 of the [S&P Environmental Registry Terms and Conditions](#). This flexibility allows the Registry to adapt to evolving security threats and regulatory standards.
- Confidentiality and data protection are explicitly addressed in Clause 1.1 (definition of Confidential Information) and Clause 22 of the [S&P Environmental Registry Terms and Conditions](#). All information provided by Account Holders, including transaction data, is treated as confidential and proprietary. The Registry Operator commits to safeguarding this information, disclosing it only under specific circumstances outlined in the Terms and Conditions or where required by law. Personal Data is also protected under the Data Protection Appendix (Clause 29.3 of the [S&P Environmental Registry Terms and Conditions](#)), ensuring compliance with applicable privacy regulations.
- As part of the registry platform, S&P Global maintains a secure entitlement framework around the management of the GCC Transaction Registry services, which in turn allows only approved users to access confidential data. Access to registry data via web interface is restricted to approved registered users that have registered and gone through know-your-customer ("KYC") checks.
- S&P Global Information Security and Data Privacy

b) Does the programme have procedures in place ensuring the periodic audit or evaluation of registry compliance with these security provisions?

The GCC Program has the following requirements and procedures on the internal oversight and audit of the S&P Registry:

- As per Clause 22.3 of the [GCC Terms & Conditions \(V1.0\)](#), the GCC maintains a comprehensive internal oversight framework to ensure the accuracy, integrity, and finality of all unit transaction-related activities conducted through the GCC Registry. Further, as per Clauses 22.4 and 22.5(a), to ensure robust internal oversight and uphold the integrity of unit transactions, the GCC has implemented a structured audit and approval process. All requests by account holders for the transfer, retirement, or cancellation of GCC attributes/mitigation outcomes (ACCs) are subject to mandatory review by GCC's internal operations team. GCC shall serve as the first-level approver of such requests. No transfer, retirement, or cancellation shall be executed without GCC's formal approval.
- As per Clauses 22.6 and 22.7 of the [GCC Terms & Conditions \(V1.0\)](#), the GCC reserves the right to audit the Account Holder's activities, records, and documentation relating to the use of the GCC Registry. The user agrees to participate in the Audit process as conducted by GCC from time to time. GCC, as a part of its internal process, conducts periodic internal audits to reconcile retired or cancelled GCC attributes/mitigation outcomes (ACCs) against corresponding issuance records and transaction logs. These audits are designed to ensure that all actions taken are secure and properly recorded, accurately reflected in the system, and consistent with GCC's operational protocols and transparency standards.
- Lastly, the monthly audit and reconciliation exercise at GCC ensures that there is an exact match of credits in circulation (**Active ACCs = Issued- (Retired + Cancelled)**). The GCC also reconciles records using

unique serial numbers ensuring the difference of the block start and block end is always equal to the number of ACCs issued.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q11. If the programme registry has the capability to directly transfer units to/from any other registries or equivalent tracking systems that are not operated by the programme, list any/all other registries to which the programme’s registry(ies) are linked and indicate where these linkages are publicly disclosed: (*Paragraph 2.4 (e)*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Not applicable. GCC Program Registry is not connected to any other registries or equivalent tracking systems.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q12. In respect of any registry linkages identified under **Q11** above, list any/all data exchange standards or systems to which the programme’s registry(ies) conform and indicate where this information is publicly disclosed: (*Paragraph 2.4 (f)*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Not applicable. GCC Program Registry is not connected to any other registries or equivalent tracking systems.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q13. Does the programme Registry publicly display information... (<i>Paragraph 2.3.1</i>)	
a) ...on each batch of cancelled units?	<input checked="" type="checkbox"/> YES
b) ...in a machine-readable format (e.g., XLS, CSV) that is searchable and downloadable?	<input checked="" type="checkbox"/> YES
c) ...at no cost?	<input checked="" type="checkbox"/> YES
d) ...with no login credentials required?	<input checked="" type="checkbox"/> YES

Provide evidence of the registry features referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

As per Section 9.2, paragraph 87 of [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), the GCC Registry shall record cancellation and retirements information as required by the CORSIA (SARPs Appendix 5, Table A5-713) through discrete, standardized fields in a downloadable and machine-readable format (e.g., XLS, CSV) which shall be available to public users at no cost and with no credentials required.

The GCC Registry publicly displays information on each ACC from issuance through to cancellation/retirement. The information on each batch of cancelled CORSIA-eligible ACCs is displayed publicly under the “Cancellations” and “Retirements” tab on the [GCC Registry](#).

Information on cancelled and retired ACCs can be downloaded from the Registry as either a CSV or Excel file by clicking the “Export (All)” button under the “Cancellations” and “Retirements” tab of the [GCC Registry](#).

This information is freely accessible on the [GCC Registry](#), without any login credentials.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

<p>Q14. Does the machine-readable information on cancelled units contain discrete fields for each of the following, in respect of each batch of units (<i>please select</i>)? (<i>Paragraph 2.3.1</i>)</p> <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Quantity of emission units cancelled <input checked="" type="checkbox"/> Start of serial numbers <input checked="" type="checkbox"/> End of serial numbers <input checked="" type="checkbox"/> Date of cancellation <input checked="" type="checkbox"/> Name of Programme (<i>if the Registry holds units from multiple Programmes</i>) <input checked="" type="checkbox"/> Unit type <input checked="" type="checkbox"/> Host country <input checked="" type="checkbox"/> Methodology¹⁴ <input checked="" type="checkbox"/> Start date of the activity’s first crediting period <input checked="" type="checkbox"/> Vintage year of the unit or batch of units <input checked="" type="checkbox"/> CORSIA compliance period(s) for which each batch of units is eligible <input checked="" type="checkbox"/> Unique identifier of the registry account where the batch was cancelled <input checked="" type="checkbox"/> Beneficiary in whose name the unit was cancelled <input checked="" type="checkbox"/> Unique identifier of the registry account from which the cancellation was initiated (<i>if applicable</i>) 	<input checked="" type="checkbox"/> YES
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Provide evidence of the registry features referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the [GCC Registry](#) provides machine-readable information on retired and cancelled ACCs. The equivalent discrete fields in the GCC S&P Registry are stated below:

CORSIA Requirement	Field Name in Retirements and Cancellations Tab of the GCC S&P Registry
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¹⁴ Methodology may also be described as a ‘protocol’ or ‘framework’.

Quantity of emission units cancelled	Retirement Quantity (ACCs) Cancelled Quantity (ACCs)
Start of serial numbers	Serial No: (Provided for each batch of retired and cancelled ACCs)
End of serial numbers	Serial No: (Provided for each batch of retired and cancelled ACCs)
Name of Programme (if the Registry holds units from multiple Programmes)	Not applicable. GCC has only one carbon mitigation programme.
Unit type	Issued Units (ACCs)
Host country	Location
Methodology	Applied Methodology
Start date of the activity's first crediting period	Start Date of Crediting Period (Available on the Project Page in GCC Project Portal (Registration Page) . Double clicking on each Registry transaction will take user to the underlying registered project activity)
Vintage year of the unit or batch of units	Vintage
CORSIA compliance period(s) for which each batch of units is eligible	Issued Market Eligibility
Unique identifier of the registry account where the batch was cancelled	Account Name (Account numbers are NOT displayed publicly due to security and safety reasons)
Beneficiary in whose name the unit was cancelled	"Cancelled on Behalf of" on Cancellations Tab "Beneficial Owner" on Retirements Tab
Unique identifier of the registry account from which the cancellation was initiated (if applicable)	Account Name (Retirement and Cancellation can only occur from the Account of the Unit Holder)

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

PART 3: *Methods and assumptions: Additionality; Realistic and credible baselines; Clear Methodologies, Protocols, and Development Process; Scope Considerations; Quantification and MRV; Offset Credit Issuance and Retirement Procedures*

Criterion: Clear methodologies and protocols, and their development process

Q1. Provide *evidence*¹⁵ that the programme’s qualification and quantification methodologies and protocols are *in place* and *available for use* (i.e., finalized and not in “draft” form), including where the programme’s existing methodologies and protocols are publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program establishes comprehensive requirements that all methodologies must fulfill to be approved for use under the GCC Program. Methodology developers are required to draft new or revised methodologies in strict accordance with these requirements, which are intended to ensure environmental integrity, transparency, and alignment with international best practices. The full set of methodology requirements is detailed in the GCC [Standard for Development of Methodologies \(V4.2\)](#), which sets out the mandatory sections and components that each methodology or methodological tool must contain, including greenhouse gas sectoral scope, applicability conditions, project boundary, baseline scenario, and demonstration of additionality.

The process and procedures for developing new methodologies and revising existing methodologies is described in the GCC [Procedure for Development, Revision, and Clarification of Methodologies and Methodological Tools \(V2.0\)](#). The Procedure provides a clear process for bottom-up (initiated by external stakeholders) and top-down (initiated by the GCC Program and its Governance Bodies) processes for the development, revision and clarification of methodologies and methodological tools.

All approved GCC methodologies and tools are publicly available on the [GCC Website](#).

The GCC Program permits the use of approved CDM methodologies and Article 6.4 methodologies. This is explicitly provided for in paragraphs 28(b) and 75 (c) of the GCC [Program Framework\(V4.0\)](#). All CDM methodologies and methodological tools eligible under the GCC Program are adopted by GCC Program and made available on the [GCC Website \(under Applicable CDM Methodologies & Tools\)](#). Further, all Article 6.4 PACM methodologies and methodological tools can be accessed from the [Article 6.4 PACM website](#). The adoption and revision of the CDM and Article 6.4 PACM methodologies and methodological tools in the GCC Program is managed as per the procedures set out in GCC [Procedure for Development, Revision, and Clarification of Methodologies and Methodological Tools \(V2.0\)](#), Section 5.

Further, methodology developers may propose revisions to the CDM and Article 6.4 methodologies and tools for use in their proposed project activities. These CDM and Article 6.4 revised methodologies and tools will be adopted as GCC Methodologies and Tools following successful completion of the due diligence and approval process, as outlined in the GCC [Procedure for Development, Revision, and Clarification of Methodologies and Methodological Tools \(V2.0\)](#), particularly Section 5 and paragraphs 62 and 68.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

¹⁵ For this and subsequent “evidence” requests, evidence should be provided in the text box (e.g., web links to documentation), and/or in attachments, as recommended in “SECTION II: INSTRUCTIONS—Form Completion”.

Q2. Summarize the programme's process for developing further methodologies and protocols, including the timing and process for revision of existing methodologies, and indicate where this process is publicly disclosed. (*Paragraph 2.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC [*Procedure for Development, Revision, and Clarification of Methodologies and Methodological Tools \(V2.0\)*](#), particularly Sections 4 and 5, outlines the processes and procedures for the development of new methodologies and tools and revision of existing methodologies and tools and is publicly available on the [GCC Website \(under Procedural Documents\)](#). Broadly following steps are involved in development or revision of methodologies and tools:

1. **Initiation:** The process can be initiated in two ways:
 - a) Bottom-up: when Project Owners or any other relevant stakeholder indicates the interest to the GCC Operations Team in new methodologies or tools or revisions to existing methodologies or tools;
 - b) Top-down: when the GCC Operations Team, in consultation with the GCC Regulatory Committee, identifies the need to develop new methodologies or tools or revise existing methodologies or tools
2. **Concept Note Preparation:** Methodology developer (e.g. Projects Owners or GCC) prepares Methodology Concept Note using the [Methodology Concept Note Template](#) publicly available on the GCC website (under Templates and Forms).
3. **Assessment of Concept Note:** The GCC Operations Team, in consultation with the GCC Regulatory Committee, conducts an initial assessment of the concept note within 30 days of its submission. After review and approval of the Concept Note by the GCC Regulatory Committee, the Methodology Developer proceeds to develop the methodology and submit to GCC for further review and approval. Independent review and no-conflict of interest is ensured in all methodology/tool assessment processes at the GCC.
4. **Review by the GCC Regulatory Committee:** The initial/revised version of methodologies/tools are submitted to the GCC Regulatory Committee for review. The final comments of the GCC Regulatory Committee are sent back to the Methodology Developer for making relevant updates and/or corrections in methodology/tool.
5. **Global Stakeholder Consultation (GSC):** Upon approval of the GCC Regulatory Committee, the revised version of methodologies/tools are published for GSC on the GCC website for a period of 30 days. After the GSC period, the GCC Operations Team shall make the comments received publicly available on the GCC website. All comments received during the global stakeholder consultation shall be addressed by the methodology developer in the draft proposed for the new GCC methodology.
6. **Approval/Rejection by the GCC Regulatory Committee:** Only upon approval of the GCC Regulatory Committee, the new GCC methodology shall be published at the GCC website for final use. In the case of rejection of the methodology by the GCC Regulatory Committee, the GCC Operations Team shall communicate such a decision to the Methodology Developer.

Note, the consideration of bottom-up submission of a draft proposed new GCC methodology/tool or revision to existing methodology/tool is subject to a fee, as specified in the [GCC Fee Schedule\(V3.2\)](#).

Timing for approval of new and revised methodologies/tools:

- a) The expected timeline from the stage of a draft methodology submission until the final approval or rejection may vary between 3 months to 1 year, depending upon the complexity of the methodology, engagement of sectoral experts, as well as responsiveness of the Project Owners. Please refer paragraphs 23-30 of the GCC

[Procedure for Development, Revision, and Clarification of Methodologies and Methodological Tools \(V2.0\)](#).

- b) The expected timeline from the stage of submission of a draft revised methodology/tool until the final approval or rejection may vary between 3 months to 6 months, depending upon the complexity of the methodology/tool, engagement of sectoral experts, as well as the responsiveness of the Project Owners. Please refer paragraph 60 of the GCC [Procedure for Development, Revision, and Clarification of Methodologies and Methodological Tools \(V1.0\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Criterion: Scope considerations

Q3. What level of activities are allowed under the programme (e.g., project based, programme of activities, jurisdiction-scale)? Please indicate where the programme (a) defines and (b) publicly discloses the level(s) at which activities are allowed under the programme: (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Under the GCC [Project Standard \(V6.2\)](#), only project-level activities are permitted. However, the GCC Program also allows for bundled project activities, which enable multiple activities to be grouped within a single project, provided that all requirements outlined in the [Project Standard \(V6.2\)](#), are met. The concept of bundled projects is designed to optimize development costs for project owners, particularly for small-scale activities, by allowing them to aggregate several activities under one project structure while maintaining compliance with all applicable standards.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

The GCC Program, in partnership with the World Bank, is currently developing standards and procedures for Programme of Activities (PoA) for distributed energy and cookstove projects under the ASCENT Energy Access Program. GCC anticipates releasing the final PoA standards and procedures in Q2-Q3 2026. GCC will submit a material change request in future, independent of this application.

Q4. Please indicate where the programme (a) defines, and (b) publicly discloses, the eligibility criteria for each type of offset activity (e.g., methodology applicability conditions; which sectors, project types, and geographic locations are covered) (*Paragraph 2.2*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The scope and eligibility of project activities under the GCC Program are defined and publicly available in Section 6 of the GCC [Program Framework\(V4.0\)](#). Specifically:

- Section 6.1 outlines the eligible-GHGs;
- Section 6.2 specifies the eligible sectoral scopes and provides a comprehensive list of project activities that are either eligible or excluded under the GCC Program, with further details in footnotes 24, 27, and 28 of the GCC Program Framework(V4.0)
- Section 6.4 details the project eligibility criteria.

Further, each methodology approved under the GCC Program- including GCC, CDM, and Article 6.4 methodologies- includes specific “Applicability Conditions”. These conditions define the project activities that are eligible to apply a given methodology and may include requirements such as on geographic applicability, technology type, and any other eligibility criteria for different activities. The rules governing the mandatory inclusion of “Applicability Conditions” in each approved GCC methodology are set out in the GCC [Standard for Development of Methodologies\(V4.2\)](#).

In addition, list of excluded activities under CORSIA Second Phase (2027-2029 period) is defined in GCC *Standard on CORSIA Eligibility of Projects and Issuances (V3.0)*, Section 8.1, as follows:

- (i) ACCs issued to nuclear energy, HFC-23 abatement, and Reducing Emissions from Deforestation and Degradation (REDD) (these activities are not eligible under GCC Program);
- (ii) ACCs issued to geological carbon storage activities that are not safeguarded by regulatory frameworks consistent with the Regulatory Scheme CORSIA Eligibility Requirements for Geological CCS Projects. In the GCC Program, these excluded activities are: (1) Enhanced weathering (EW), (2) Blue carbon management, and (3) Ocean fertilization and ocean alkalinity enhancement (OAE).

Lastly, the GCC Program has not defined eligibility of activities on geographical basis. Project activities from all geographies are eligible under the GCC Program, provided they the conditions set in the *Standard on CORSIA Eligibility of Projects and Issuances (V3.0)*.

GCC recommendation on Renewable Energy Projects eligibility for Phase-2

Renewable energy project category is among those that have most definitive MRV and has quantifiable data/information for additionality assessment. More importantly, since majority of countries have these projects included in the NDC (non-conditional and conditional), the probability of issuance of HCLOA in this project category is high. Therefore, **GCC recommends** the following:

- a) For a good supply and predictability of CORSIA Phase-2 units, the restrictions **should not be applied by TAB on grid-connected renewable energy projects that have a maximum output capacity greater than 15 mega-watt of electricity**, individually or grouped.
- b) If TAB decides to maintain the above restrictions, it may like to clarify that the restrictions do not apply to renewable energy projects: (a) located offshore or using novel technologies (e.g, hybrid systems either on-shore or offshore); or/and (b) supplying total electricity (100%) for captive consumption either using a dedicated transmission line or via wheeling through grid and/or (c) renewable energy projects using an energy storage system (e.g., battery energy storage system, pumped hydro storage system, fly-wheels, etc). Refer [Standard on CORSIA Eligibility of Projects and Issuances](#).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Criterion: Offset credit issuance and retirement procedures (Continued)

Q5. Does the programme have in place procedures defining... (Paragraph 2.3)	
a) ...the length of crediting period(s)?	<input checked="" type="checkbox"/> YES

b) ...whether crediting periods are renewable?	<input checked="" type="checkbox"/> YES
c) Are these procedures publicly disclosed?	<input checked="" type="checkbox"/> YES

Provide evidence of the procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) and b) Does the programme have in place procedures defining the length of crediting period(s) and whether crediting periods are renewable?

Procedures on length and renewability of crediting period(s) for different activity types are outlined in the GCC [Project Standard \(V6.2\)](#), Sections 9.4, 13.1, 14.4, and 15.3.2, and are further explained below:

As per Paragraph 45 of the GCC [Project Standard \(V6.2\)](#), Type A and B Project Activities can opt for a fixed crediting period of 10 years or a renewable crediting period of 5 years which can be renewed maximum twice for a maximum total length of 15 years. Please refer Table 2 of the [Project Standard \(V6.2\)](#), for definition of Type A, B, C, and D projects under the GCC Program.

As per Paragraph 220 of the GCC [Project Standard \(V6.2\)](#), for Type C (Nature Based Solutions) Project Activities, the duration of the crediting period shall be not less than 15 and not more than 30 years. The crediting period may be renewed up to four times (but project crediting cycle shall not be longer than 100 years). All crediting periods shall sum up to the GCC NBS project crediting cycle.

As per Paragraph 274 of the GCC [Project Standard \(V6.2\)](#), Type D (Technology Based Removal) Project Activities can have a fixed crediting period for a maximum duration of 30 years or up to the end of technical life of the Source plant activity, whichever is earlier. Renewal of crediting period is not allowed for Type D projects.

c) Are these procedures publicly disclosed?

Yes, the procedures defining the length of crediting period and renewal process are publicly available in the GCC [Project Standard \(V6.2\)](#), Sections 9.4, 13.1, 14.4, and 15.3.2.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Criterion: Carbon offset programmes must generate units that represent emissions reductions, avoidance, or removals that are additional

Q6. Does the Programme have procedures in place to ensure, and to support activities to analyze and demonstrate, legal or regulatory additionality ¹⁶ ?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

¹⁶ Legal or regulatory additionality means that the programme's carbon offsets represent greenhouse gas emissions reductions or carbon sequestration or removals that exceed any greenhouse gas reduction or removals required by law, regulation, or legally binding mandate

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has procedures in place to ensure, and to support activities analyse and demonstrate, legal or regulatory additionality. As per Section 9.8.1 of the GCC [Project Standard \(V6.2\)](#), projects shall be deemed non-additional if they are ‘legally binding’. The term ‘legally binding’ as defined in paragraph 6(e) of the GCC [Project Standard \(V6.2\)](#), as follows:

- Legal requirement in the Additionality Test shall be undertaken by the Project Owner to demonstrate that project implementation is not required by a law that is adopted, otherwise the project activity shall be deemed non-additional if its implementation is required by adopted law. A positive outcome of the legal requirement test ensures that eligible projects (and the GHG emission reductions that they achieve) would not have occurred in order to comply with federal, state, or local regulations or any other legally-binding mandates.
 - (i) The project passes the legal requirement test when there are no adopted laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions, or other legally-binding mandates requiring its implementation, or requiring the implementation of a similar technology/measure that would achieve equivalent levels of GHG emission reductions. Voluntary commitments/agreements within a sector or by an entity do not constitute the legal requirements; and
 - (ii) For the GCC projects applying to the CORSIA program – First and Second Phase, no exemptions from legal additionality requirements shall be allowed, hence the legal additionality requirement supersedes any provisions of applied CDM or GCC methodologies, CDM Tools and Guidance that may result in relaxation of the legal additionality requirement by providing justifications on systematic non-enforcement and noncompliance with legal requirements. Further, Section 8.1.1 of [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#) categorically requires that Project Activity shall consider all laws, regulations, and legally binding mandates in the host Country as ‘enforced’ in determination of the baseline including BAU scenario, and additionality.

Lastly, as per paragraph 53 of the GCC [Project Standard \(V6.2\)](#), a positive outcome of the legal requirement test ensures that eligible projects (and the GHG emission reductions or removals that they achieve) would not have occurred in order to comply with federal, state or local regulations, or other legally binding mandates. A project passes the legal requirement test when there are no enforced laws, statutes, regulations, court orders, environmental-mitigation agreements, permitting conditions or other legally-binding mandates requiring its implementation, or requiring the implementation of another technology/measure capable to deliver the same output at the same or greater level of GHG emission reductions or removals. Voluntary commitments/agreements within a sector or by an entity do not constitute the legal requirements.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q7. Identify one or more of the methods below for which the programme has procedures in place to ensure, and to support activities to analyze and demonstrate, that credited mitigation is additional; which can be applied at the project- and/or programme-level: (*Paragraphs 3.1, and 3.1.2 - 3.1.3*)

- Barrier analysis
- Common practice / market penetration analysis
- Investment, cost, or other financial analysis

☒ Performance standards / benchmarks

Summarize and provide evidence of the policies and procedures referred to above, including describing any/all additionality rules/policies as well as analyses and test types that are utilized under the programme:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has established robust procedures to ensure, and to support activities to analyse and demonstrate, the additionality of project activities. As per Section 9.8.2 of the GCC [Project Standard \(V6.2\)](#), all proposed GCC project activities are required to demonstrate additionality in accordance with the applicable provisions of the applied GCC or CDM or Article 6.4 methodology(ies)/tools. Depending on the specific methodology applied, additionality is demonstrated through one or a combination of the following approaches: investment analysis, barrier analysis and common practice analysis or performance standard. To perform investment analysis, barrier analysis, and common practice analysis or performance, project owners shall refer to the tools and guidelines prescribed in the applied methodology(ies).

Further, the GCC [Standard for Development of Methodologies\(V4.2\)](#), Section 4.5.2, mandates that each methodology shall contain specific approaches to determine additionality for each type activity to which the methodology is applicable. Under GCC methodologies two approaches have been defined to demonstrate additionality. The first is an investment analysis, which compares the project against alternative options and demonstrates that, without carbon revenue, it would not be the most economically attractive choice. The second is a barrier analysis, which identifies specific obstacles — such as investment, operational or maintenance cost, technological, institutional, or first-of-its-kind barriers — that would prevent the project from being implemented. The common practice test must be carried out as credibility check for both these approaches.

Lastly, paragraph 27 of the [Standard for Development of Methodologies\(V4.2\)](#) refers to CDM, Article 6.4, and GCC methodological tools and guidelines that can be implemented in the methodologies eligible under the GCC Program for demonstrating additionality. This includes, for example, performance standard for demonstration of additionality as per Art. 6.4.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q8. If the Programme provides for the use of non-traditional or new additionality analysis/tests (*i.e.* method(s) *not* listed in Q7 above and *not* a positive list per Q10 below), describe the alternative procedures and how they ensure that activities are additional: (*Paragraph 3.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program does not permit non-traditional or any new additionality analysis/test beyond those in described in Q7 above and Q10 below.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q9. For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting... (<i>Paragraph 3.1</i>)	
--	--

a) assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods?	<input checked="" type="checkbox"/> YES
b) reviewed by the programme?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including their availability to the public:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting assessed by an accredited and independent third-party verification entity, including for activities that use non-traditional or new additionality tests/analysis/methods?

The GCC Program rules require both additionality demonstration and baseline-setting in proposed project activities to be assessed by an accredited and independent third-party validation body. The specific provisions that are outlined in different GCC documents are outlined below:

- As per Section 8.1.1 of the [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), all project registration requirements stated in the GCC 'Project Standard' shall apply mutatis mutandis to project activities seeking registration for the ex-post issuance of CORSIA-eligible ACCs for the CORSIA second phase (2027 – 2029 compliance period). The Project Activity shall result in emission reductions or removals that are real, additional, verifiable, and permanent.
- Proposed GCC project activities shall report additionality demonstration and baseline-setting in the Project Submission Form (PSF) following the requirements of the applied methodology(ies). The completed PSF is then submitted to the Validator for assessment and for requesting project registration under the GCC program. For more information, refer to the GCC [Project Standard \(V6.2\)](#), paragraphs 29 and 33 and Sections 9.8 and 9.9, and GCC [Program Processes \(V5.2\)](#), Section 5.3.
- As per Section 8.1.2 of the [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), GCC VVBs shall apply the validation principles and requirements, *mutatis mutandis*, set out in the GCC Validation and Verification Standard when assessing and reporting compliance with the requirements set out in Section 8.1.1 of [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#).
- As per paragraph 51 of the GCC [Validation and Verification Standard \(V5.1\)](#), the GCC Validator is required to validate all information reported in the PSF, including on project additionality and baseline-setting. Detailed instructions on reporting of validation of additionality and baseline-setting in accordance with the GCC requirements are outlined in the Project Validation Report templates available on the [GCC Website \(under Templates and Forms\)](#).

b) For activities that use the additionality tests/analysis/methods listed in Q7 and/or Q8 above, is additionality and baseline-setting reviewed by the programme?

Yes, all project documents, including information on baseline and additionality, submitted for registration by a GCC Validator are independently reviewed by the GCC Program prior to their registration.

Rules and process on assessment and approval of projects submitted to GCC for registration are outlined in Section 5 of the [GCC Program Processes \(V5.2\)](#). Upon receipt of a project registration request from GCC Validator—accompanied by the validated Project Submission Form (PSF), Project Validation Report (PVR) and all supporting

documents-the GCC Operations Team conducts a comprehensive technical assessment of all project documents. This includes a detailed review of the project’s demonstration of additionality and baseline-setting, as documented in the PSF and PVR. The GCC Operations Team also scrutinizes the cross-checks and independent assessments performed by the Validator to ensure that the project’s additionality and baseline-setting fully comply with the applicable CORSIA requirements under the GCC Program.

Following this detailed assessment, the GCC Operations Team compiles its findings and recommendations into a Summary Note, which is then submitted to the independent GCC Steering Committee for final review and decision. The Steering Committee evaluates the assessment, all supporting documentation, and any clarifications provided, to make an informed decision on project registration. Approval is granted only if the project meets all applicable CORSIA requirements, including with respect to additionality and baseline-setting. If unresolved issues or instances of non-compliance are identified, the project may be rejected or returned for further revision. This multi-layered process ensures that every project undergoes a thorough and impartial review, upholding the integrity of the GCC Program and compliance with CORSIA standards.

Lastly, all approved project documents-including PSF, PVR, and other documents- are available publicly on the GCC [Project Portal](#), promoting transparency and enabling public scrutiny of compliance with all applicable requirements.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q10. If the programme designates certain activities as automatically additional (e.g., through a “positive list” of eligible project types)(Paragraph 3.1):	
a) Are the criteria for such positive lists conservative?	<input checked="" type="checkbox"/> YES
b) Are these criteria publicly disclosed?	<input checked="" type="checkbox"/> YES
c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures for determining the automatic additionality of activities, including a) the criteria used to determine additionality and how these are conservative, b) their availability to the public, and c) how item on the list was determined to be additional, in line with the criteria:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are the criteria for such positive lists conservative?

The GCC Program designates certain activities as “automatically additional” only as per the valid version of the *CDM Tool 32 ‘Methodological Tool Positive lists of technologies’*. As per paragraph 59 of the [Project Standard \(V6.2\)](#), if the GCC Project Activity applies a measure, technology, fuel or feedstock listed under a positive list, the Project Activity is deemed automatically additional. Positive lists include the Global Positive list and identify a broad set of abatement activities that are deemed additional. Global Positive list is provided in the latest applicable version of the *CDM Tool 32: Methodological Tool – Positive List of Technologies*.

Further, new GCC methodologies can also propose additionality determination as per a standardized positive list. As per Section 4.5.1 of [Standard for Development of Methodologies\(V4.2\)](#), a GCC Project Activity applying a technology, fuel or feedstock listed under a positive list is deemed automatically additional. This list identifies a broad set of Project Activities that are deemed additional. The GCC methodologies can refer to the positive list provided in the *CDM Tool 32: Methodological Tool – Positive List of Technologies*.

The criteria for determining the positive list of technologies that can be deemed automatic additional are exclusively defined in the *CDM Tool 32: Methodological Tool – Positive List of Technologies*. The GCC Program adheres strictly to these criteria and has not introduced any other criteria of requirements beyond those stated in *CDM Tool 32: Methodological Tool – Positive List of Technologies*. In the future, the GCC Program shall adhere to the Article 6.4 PACM Methodological Tool – Positive List of Technologies, as and when published by the Article 6.4 Supervisory Body, for both applied CDM and PACM methodologies.

b) Are these criteria publicly disclosed?

Yes, the [CDM Tool 32: Methodological Tool – Positive List of Technologies](#) is publicly available on the CDM website. The GCC Documents- [Project Standard \(V6.2\)](#), and [Standard for Development of Methodologies\(V4.2\)](#) are publicly available on the [GCC website](#).

c) Does the Program provide clear evidence on how each activity included on a positive list was determined to be additional?

The criteria for determining the positive list of technologies that can be deemed automatic additional are exclusively defined in the *CDM Tool 32: Methodological Tool – Positive List of Technologies*. The GCC Program adheres strictly to these criteria and has not introduced any other criteria of requirements beyond those stated in *CDM Tool 32: Methodological Tool – Positive List of Technologies*. In the future, the GCC Program shall adhere to the Article 6.4 PACM Methodological Tool – Positive List of Technologies, as and when published by the Article 6.4 Supervisory Body, for both applied CDM and PACM methodologies.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Criterion: Are based on a realistic and credible baseline

Q11. Are procedures in place...	
a) ...to ensure that <i>methods of developing baselines</i> , including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity? (<i>Paragraph 3.2.2</i>)	<input checked="" type="checkbox"/> YES
b) ...requiring activities to ensure and demonstrate that emissions baselines are set in a conservative way and below business-as-usual emission projections? (<i>Paragraph 3.2.4</i>)	<input checked="" type="checkbox"/> YES
c) ...requiring any non-traditional baselines (<i>e.g.</i> , sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? (<i>Paragraph 3.2.4</i>)	<input type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in (a) to (c) above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are procedures in place to ensure that *methods of developing baselines, including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values do not over-estimate mitigation from an activity?* (*Paragraph 3.2.2*)

The GCC Program has procedures in place to ensure that methods of developing baselines, including modelling, benchmarking or the use of historical data, use assumptions, methodologies, and values that do not overestimate mitigation from an activity.

The [*Standard for Development of Methodologies \(V4.2\)*](#) establishes rules and requirements for developing a new methodology and revising existing methodologies. The requirements on determination of a conservative baseline are set out in Section 4.4 of the [*Standard for Development of Methodologies \(V4.2\)*](#) and are reiterated below:

- 1) The baseline scenario is the scenario for the GCC Project Activity that reasonably represents the GHG emissions/removals within the project boundary that would occur in the absence of the GCC Project Activity.
- 2) The baseline scenario of a GCC Project Activity should be defined based on one of the three baseline approaches as stipulated in paragraphs 48(a), 48(b), or 48(c) of the Modalities and Procedures for a Clean Development Mechanism (Decision 3/CMP.1) or paragraph 22 (a), 22 (b) or 22 (c) of the Modalities and Procedures for Afforestation and Reforestation Project Activities under the Clean Development Mechanism in the First Commitment Period of the Kyoto Protocol (Decision 5/CMP.1), as relevant.
- 3) The CDM Guidelines for determining baselines for measure(s) should be followed for all non-afforestation and non-reforestation projects, to determine when and under which situations a baseline approach as defined in paragraphs 48(a), 48(b), and 48(c) of Decision 3/CMP.1 is used. When selecting approach 48(c), GCC-approved guidelines/standards or approved CDM guidelines/standards may be used for defining benchmarks.
- 4) The baseline scenario of a GCC Project Activity is encouraged to be defined based on one of the approaches stipulated in paragraph 36(i), 36 (ii), or 36(iii) of the Rules, modalities, and procedures for the mechanism established by Article 6, paragraph 4, of the Paris Agreement (Decision 3/CMA.3). In doing so, the methodology shall define which of the above referred approaches has been applied to determine the baseline scenario of the GCC Project Activity.
- 5) The baseline scenario shall be established taking into account relevant national and/or sectoral policies and circumstances, such as sectoral reform initiatives, local fuel availability, power sector expansion plans, and the economic situation in the GCC Project Activity sector. Methodologies should contain provisions to take into account national/sectoral policies and measures and relevant circumstances, including national, regional, or local, social, economic, environmental, and technological circumstances, where relevant and practicable, based on robust data and verifiable information. In this regard, the type of data and information that would be necessary to meet the provisions contained in this paragraph should be specified in the methodologies, particularly, if relevant, with regard to applicability conditions, setting the baseline, and demonstrating additionality.

Further, [*Standard for Development of Methodologies \(V4.2\)*](#), Section 4.11, paragraph 42, sets requirements on managing uncertainty and ensuring conservativeness in selecting the baseline scenario and estimating baseline

emissions. The overriding principle in managing overall uncertainty in emission reductions or removals is to ensure conservativeness associated with each aspect of emission reductions calculations by elaborating the best practices of uncertainty management in all the sections of methodology and its subsequent implementation in a Project Activity. This principle assures the overall conservativeness of the quantification of emission reductions or removals by the Project Activity.

Lastly, Table 1 of [Standard for Development of Methodologies \(V4.2\)](#) below provides generic guidance on managing uncertainty associated with each aspect of methodology development including estimation of baseline emissions, project emissions, and leakage emissions to determine net GHG emissions resulting from activities. Depending upon the type of mitigation activity and its specific requirement, a GCC methodology shall contain either specific statistical approaches on uncertainty management or refer to a generic statistical approach/ tool, which shall be based on approaches to uncertainty management stipulated in the IPCC Guidelines for National Greenhouse Gas Inventories. With respect to estimation of baseline, the methodology developers are required to ensure the following:

- ✓ GCC Methodologies shall ensure a high degree of conservativeness in the quantification of baseline emissions or removals, taking into account the choice of assumptions, models, parameters, data sources, measurement methods and other factors;
- ✓ GCC methodologies shall ensure that any potential perverse incentives for the Project Activity proponent to inflate quantified baseline emissions (or depress baseline removals) are taken into account; and
- ✓ GCC methodologies shall ensure that the quantification of baseline emissions or removals is updated at a frequency that appropriately reflects changing circumstances, including changes in government policies and legal requirements, as stipulated in the latest approved version of the GCC Project Standard as well as in the latest approved version of Methodological Tool 11 “Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period” of the Clean Development Mechanism, where applicable.

b) Are procedures in place requiring activities to ensure and demonstrate that emissions baselines are set in a conservative way and below business-as-usual emission projections? (*Paragraph 3.2.4*)

The GCC [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Section 8.1.1, paragraph 59 (c) and Section 8.2.2, paragraph 70(c) require that the emissions baseline is set in a conservative manner as compared to business-as-usual emissions or removals level, in accordance with the applied methodologies, and where applicable, in conjunction with GCC *Guidance on Setting Baselines below BAU* (to be published in Q2 2026). Therefore, the Project Owners will have the followings options to ensure that the baseline set is below BAU for activities and ACCs eligible under CORSIA Second Phase (2027-2029 period):

- 1) Apply an approved Article 6.4 PACM methodology, as permitted the GCC *Project Standard (V6.2)*, refer Section 8.1.
- 2) Apply an approved CDM or GCC methodology and ensure that baseline is set below BAU as per GCC *Guidance on Setting Baselines below BAU* (to be published in Q2 2026).
- 3) Develop a new methodology and ensure that baseline is set below BAU as per Article 6.4 PACM Standard on [Setting the baseline in mechanism methodologies](#) or GCC *Guidance on Setting Baselines below BAU* (to be published in Q2 2026).

The Project Activities that are already registered in the GCC Program under the [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), for ex-post issuance of CORSIA-eligible ACCs under CORSIA Pilot and First Phase, will be required to undergo a post-registration change and revalidation to demonstrate that the baseline set is below BAU for activities and ACCs eligible under CORSIA Second Phase (2027-2029 period). The post-registration change requirements and procedures are explicitly outlined in GCC [Project Standard \(V6.2\)](#), Section 11.3.4 and GCC [Program Processes \(Version 5.2\)](#), Section 8.

c) Are procedures in place requiring any non-traditional baselines (e.g., sector-wide performance benchmarks or standards, which do not rely on business-as-usual analysis) to deliver and demonstrate equivalently conservative and below business-as-usual outcomes? (Paragraph 3.2.4)

The GCC Program allows the use of sector-wide performance benchmarks or standards to estimate baseline emissions or removals. Since the GCC Guidance on Setting Baselines below BAU is under development this shall be used in conjunction with performance benchmark (based on GCC/CDM/Article 6.4 approaches or methodology-specific approaches) for mitigation activities seeking CORSIA-eligible ACCs.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q12. Are procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration? (Paragraph 3.2.3)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC has procedures in place for activities to respond, as appropriate, to changing baseline conditions that were not expected at the time of registration. The baseline reassessment is required under three scenarios, as explained below:

- 1) **During renewal of crediting period:** [Project Standard \(V6.2\)](#), Section 13.1, paragraphs 178-179, requires reassessment of baseline during renewal of crediting period in accordance with the CDM tool “Assessment of the validity of the original/current baseline and update the baseline at the renewal of crediting period”. The re-evaluation of baseline includes assessment of applicable laws, regulations, and policies, data, and assumptions during the RCP as per the latest version of the applied or new methodology during renewal of crediting period.
- 2) **If the subsequent request for issuance is not submitted within 5 years from the date of registration or last issuance:** [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Section 8.2.1, paragraphs 76 to 79, requires project activities to undergo to revalidation to determine the validity of laws, data and assumptions used in the determination of all aspects of project activities including baseline. If revalidation confirms that the baseline is impacted during the period of delayed submission, the Project Owners shall revise the PSF and seek prior-approval of the post-registration changes from the GCC Program.

- 3) **Revised Guidance or Clarifications on interpretation of the CORSIA EUC by ICAO TAB:** For example, during CORSIA Second Phase (2027-2029 period), the baseline should be set below BAU. The Project Activities that are already registered in the GCC Program under the [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), for ex-post issuance of CORSIA-eligible ACCs under CORSIA Pilot and First Phase, will be required to undergo a post-registration change and revalidation to demonstrate that the baseline set is below BAU for activities and ACCs eligible under CORSIA Second Phase (2027-2029 period). The post-registration change requirements and procedures are explicitly outlined in GCC [Project Standard \(V6.2\)](#), [Section 11.3.4](#) and GCC [Program Processes \(Version 5.2\)](#), [Section 8](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q13. Are procedures in place to ensure the public disclosure of baselines and underlying assumptions? (<i>Paragraph 3.2</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred above.:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has procedures in place to ensure the public disclosure of baselines and underlying assumptions.

Section 11.4 of the GCC [Program Framework \(Version 4.0\)](#) requires all project documents, including Project Submission Form (PSF) and Validation Report, to be made public on the [GCC Project Portal](#). PSF submitted during project registration and renewal of crediting period contains information on baseline scenario, baseline emissions, and disclosure of data and assumptions used. The PSF template for regular, NBS, and CCS projects are available on the [GCC Portal \(under Templates and Forms\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q14. Please provide any additional information on how the programme ensures that all offset credits are issued against realistic, defensible, and conservative baseline estimations of emissions, including how “conservativeness” and “below business-as-usual” are defined and ensured in practice.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Please refer to the detailed response provided in Q11 above. Further, please refer to [Standard for Development of Methodologies \(V4.2\)](#), Section 4.11, which outlines comprehensive requirements on Uncertainty Management and Ensuring Conservativeness in methodologies, including in determination of baseline.

Lastly, as confirmed in Q11 above, requirements for determining baseline below BAU will be included in [Guidance on Setting Baselines below BAU](#) (to be published in Q2 2026). This guidance will also have requirements on setting conservative BAU for determining baseline emissions conservatively.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q15. Are procedures in place requiring that the renewal of a crediting period includes a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario? (<i>Paragraph 3.3.4</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has procedures in place requiring that the renewal of a crediting period includes a re-evaluation of the baseline, procedures and assumptions for quantifying, monitoring, and verifying mitigation, including the baseline scenario.

[Project Standard \(V6.2\)](#), Section 13.1, paragraphs 178-179, requires reassessment of baseline during renewal of crediting period in accordance with the CDM tool “Assessment of the validity of the original/current baseline and update the baseline at the renewal of crediting period”. The re-evaluation of baseline includes assessment of applicable laws, regulations, and policies, data, and assumptions during the RCP as per the latest version of the applied or new methodology during renewal of crediting period.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q16. Do the procedures in Q15 above also apply to activities that wish to undergo verification but have not done so within the programme’s allowable number of years between verification events?	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above, including identifying the allowable number of years between verification events:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program has procedure to deal with the situation where the subsequent request for issuance is not submitted within 5 years from the date of registration or last issuance.

[Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), Section 8.2.1, paragraphs 76 to 79, requires project activities to undergo to revalidation to determine the validity of laws, data and assumptions used in the determination of all aspects of project activities including baseline. If revalidation confirms that the baseline is impacted during the period of delayed submission, the Project Owners shall revise the PSF and seek prior-approval of the post-registration changes from the GCC Program. The post-registration change requirements and procedures are explicitly outlined in GCC [Project Standard \(V6.2\)](#), Section 11.3.4 and GCC [Program Processes \(Version 5.2\)](#), Section 8.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

Q17. Please provide any additional information to demonstrate how the procedures described under **Questions 5 to 16 above** provide a reasonable assurance exceed any greenhouse gas reductions or removals that would otherwise occur: (*Paragraph 3.1*)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

In the GCC Program, the requirements for demonstrating project additionality and establishing baselines have been developed with reference to recognized international standards such as the Clean Development Mechanism (CDM) and CORSIA, and through extensive consultations with experts in the [GCC Regulatory Committee](#). To ensure transparency and credibility, all GCC regulatory documents are published for [public consultation](#), enabling global stakeholders to provide feedback for continuous improvement. The Program also updates its requirements in line with established international carbon market frameworks, including CORSIA, the Integrity Council for the Voluntary Carbon Market (ICVCM)¹⁷, Article 6.2 Guidance on Cooperative Approaches, and Article 6.4 Rules, Modalities and Procedures, as deemed necessary.

Also note, for CORSIA Second Phase (2027-2029 period), [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), requires that greenhouse gas (GHG) reductions or removals credited must exceed any legally (both enforced and non-enforced) required mitigation and go beyond the reductions or removals that would occur under a business-as-usual scenario. Through these safeguards and forward-looking commitments, the GCC Program provides a reasonable assurance that credited GHG outcomes are real, additional, and directly attributable to GCC project activities.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

PART 4: Permanence and Leakage

Criterion: Permanence

Q1.a) List all emissions sectors (if possible, activity types) supported by the Programme that present a potential risk of reversal of emissions reductions, avoidance, or carbon sequestration:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The following GCC **Nature Based Solutions (NBS)** activity types, as stated in paragraph 193 of the [Project Standard \(V6.2\)](#) presents a potential risk of reversal of removals:

- a) Afforestation, reforestation, and forest restoration
- b) Improved forest management
- c) Agroforestry
- d) Urban forestry

¹⁷ GCC Program is under advanced stage of approval process of ICVCM

- e) Revegetation
- f) Agricultural land management
- g) Wetland and mangrove restoration
- h) Rewetting of Peatlands

However, these risks are addressed per the GCC rules, as elaborated in the questions below. The general framework for addressing reversal risk or non-permanence is outlined in Section 14.7 of the [Project Standard \(V6.2\)](#), which requires project owners to determine non-permanence risk using the [GCC Non-Permanence Risk Assessment Tool \(V1.0\)](#) and [User's Guide- Non-Permanence Risk Assessment Tool \(V1.0\)](#) available publicly on the [GCC website \(under Methodology and Tools- Nature-Based Removal Track\)](#).

Additionally, the following GCC **Technological Removal (TR)** projects, as outlined in paragraph 257 of the [Project Standard \(V6.2\)](#) presents a potential risk of reversal of removals:

- a) CO₂ capture from eligible point sources and storing in geological sites
- b) Direct Air Capture (DAC) of CO₂ and storing in geological sites
- c) Biogenic CO₂ capture and storing in geological sites

Reversal risks in GCC TR projects are addressed as per the requirements set out in Section 15.4 of the [Project Standard \(V6.2\)](#) and [GCC Guidance on Geological CO₂ Storage \(V1.1\)](#). Compliance with these requirements must be mandatorily demonstrated by each TR activity submitted to the GCC Program for registration and ACC issuance. The guidance is structured across five key areas — geological storage site selection and characterization, risk and safety assessment, environmental and socio-economic impact assessment, monitoring requirements, and site development and management planning — and draws on internationally recognized frameworks, including IETA's High-Level Criteria for Crediting Carbon Geostorage Activities.

Given that the [GCC Guidance on Geological CO₂ Storage \(V1.1\)](#) addresses the majority of non-permanence risks at the site selection and design phase — through rigorous site characterization, containment modelling, monitoring provisions during operations and post closure phase and risk assessment requirements — the GCC Program has established, under paragraph 283 of the [Project Standard \(V6.2\)](#), that 5% of all issued ACCs shall be withheld in the GCC TR non-permanence pooled buffer account to address any unforeseen reversal risks that may arise over the 40 years permanence period of a project activity.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q1.b) What is the minimum scale of reversal for which the Programme provisions or measures require a response? (Quantify if possible)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

For GCC NBS Projects: The minimum scale of reversal for which the GCC Program provisions require a response is defined in paragraph 241 of the [Project Standard \(V6.2\)](#) as follows: “Carbon reversal refers to the loss of carbon from a registered GCC NBS project activity in such an amount that the carbon remaining within the boundary of the project activity falls below the level that was used to issue all carbon-based credits plus the increase in the baseline carbon stocks (if any) from the start date of the project activity.”

For GCC TR Projects:

The Net Reversal of Storage for which the GCC Program provisions require a response is defined in paragraph 17 of the [GCC Guidance on Geological CO2 Storage \(V1.1\)](#) as follows: For a verification period during the crediting period, the accumulated verified reductions in anthropogenic emissions by sources of CO2 and CO2 removals by sinks that have occurred as a result of the project activity are negative (i.e., the seepage from the geological storage site of the project activity exceeds the emission reductions or removals achieved by the project activity over the duration of the verification period).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q2. For sectors/activity types identified in question 1(a) above, are procedures and measures in place to <u>require and support</u> these activities to...	
a) undertake a risk assessment that accounts for, <i>inter alia</i> , any potential causes, relative scale, and relative likelihood of reversals? (<i>Paragraph 3.5.2</i>)	<input checked="" type="checkbox"/> YES
b) monitor <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES
c) mitigate <u>identified risks</u> of reversals? (<i>Paragraph 3.5.3</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Are procedures and measures in place to require and support these activities to undertake a risk assessment that accounts for, *inter alia*, any potential causes, relative scale, and relative likelihood of reversals? (*Paragraph 3.5.2*)

For NBS Projects:

Yes, the GCC Program has procedures and measures in place to require and support that NBS project activities to undertake a risk assessment that accounts for, *inter alia*, any potential causes, relative scale, and relative likelihood of reversals. As per Section 14.7 of the [Project Standard \(V6.2\)](#), to address non-permanence risk of GCC NBS project activities, project owners are required to conduct a non-permanence risk assessment of their NBS projects in accordance with [GCC Non-Permanence Risk Assessment Tool \(V1.0\)](#) available publicly on the [GCC website \(under Methodology and Tools- Nature-Based Removal Track\)](#). As per paragraphs 239 and 240 of the [Project Standard \(V6.2\)](#), the GCC NBS Non-Permanence Risk Tool allows for identification of elements having potential to adversely affect carbon stocks stored in a GCC NBS project and measures to mitigate them. The tool allows to calculate the fraction of credits that shall be deposited in the GCC NBS pooled buffer account to ensure that any carbon loss event potentially occurring in that project is balanced using credits deposited in such buffer. The Non-Permanence Risk Report (NPRR) shall be prepared shall be included as an annex to the verified Project Submission Form (PSF) during project registration and Project Monitoring Report (PMR) during monitoring periods.

The [User’s Guide- Non-Permanence Risk Assessment Tool \(V1.0\)](#) provides detailed procedures for systematically identifying, assessing, and mitigating non-permanence risks in Nature-Based Solutions (NBS) projects. The Tool instructs project owners to evaluate their projects across four major risk categories: environmental, financial,

management, and social risks. Each category is further divided into specific subcategories (such as fire, pests, market risk, land tenure, etc.), and for each, projects are assessed based on historic data, project design, site-specific context, and planned mitigation actions. Risk levels (such as null, low, moderate, or high) are assigned for each factor using quantitative and qualitative criteria provided in the tool.

Based on the aggregated outcomes of the risk assessment for all relevant subcategories, a total project risk score is determined. This score translates directly into the percentage of verified emission removals that must be contributed to the GCC NBS pooled buffer account as “buffer credits.” These buffer credits serve as a safeguard against future carbon reversal events and are not available for issuance or sale by project owners; instead, they are held collectively to provide compensation should any verified carbon benefit from registered projects be reversed.

The GCC pooled buffer account in the [GCC Registry \(see Account Tab>Account Name> Permanence Buffer Account\)](#) holds non-tradable buffer credits to cover the non-permanence risk associated with NBS projects. It is a single account that holds the buffer credits for all GCC NBS projects globally and covers the potential losses/reversals of individual projects, thereby guaranteeing the permanence of all removal credits issued to NBS projects by the GCC Program. The GCC pooled buffer ensures full compensation for material reversals, and project owners are required to assess, mitigate, monitor and respond to reversals appropriately. Section 14.7 of the [Project Standard \(V6.2\)](#), provides additional details on how the Non-Permanence Risk Tool and pooled buffer account work.

For TR Projects:

Reversal risks in GCC TR projects are addressed as per the requirements set out in Section 15.4 of the [Project Standard \(V6.2\)](#) and [GCC Guidance on Geological CO2 Storage \(V1.1\)](#). Compliance with these requirements must be mandatorily demonstrated by each TR activity submitted to the GCC Program for registration and ACC issuance. The guidance is structured across five key areas — geological storage site selection and characterization, risk and safety assessment, environmental and socio-economic impact assessment, monitoring requirements, and site development and management planning — and draws on internationally recognized frameworks, including IETA's High-Level Criteria for Crediting Carbon Geostorage Activities.

Given that the through [GCC Guidance on Geological CO2 Storage \(V1.1\)](#) addresses the majority of non-permanence risks at the site selection and design phase — through rigorous site characterization, containment modelling, and risk assessment requirements — the GCC Program has established, under paragraph 283 of the [Project Standard \(V6.2\)](#), that 5% of all issued ACCs shall be withheld in the GCC TR non-permanence pooled buffer account to address any unforeseen reversal risks that may arise over the lifetime of a project activity. The GCC Guidance on Geological CO2 Storage becomes applicable if the local regulations for permitting the project is absent or found lacking in any of the areas related to site selection and characterization, risk assessment, monitoring requirements and site development and management plans.

b) Are procedures in place to require and support these activities to monitor identified risks of reversals? (Paragraph 3.5.3)

For NBS Projects:

Yes, the GCC Program has procedures and measures in place to require and support NBS project activities to monitor identified risks of reversals. Specifically, as outlined in paragraph 240 of the [Project Standard \(V6.2\)](#), all NBS project activities are required to prepare a non-permanence risk report (NPRR) both at the time of validation

and at every verification. The NPRR must be included as an annex to the verified Project Submission Form (PSF) during project registration and Project Monitoring Report (PMR) during each monitoring period. This mandatory risk assessment and reporting mechanism incentivizes project owners to actively monitor relevant risk factors and implement management practices to mitigate the risk of carbon reversals. By closely tracking these risks, project owners can responsibly reduce the amount of verified emission removals that must be contributed to the pooled buffer account, thereby optimizing their credit issuance while preserving the environmental integrity of the GCC NBS projects.

For TR Projects:

Monitoring requirements on geological storage of CO₂ during the operation as well as post closure phase are outlined in the [GCC Guidance on Geological CO₂ Storage \(V1.1\)](#) and GCCMT001 [Methodology for project activities involving the capture, transport, and geological storage of carbon dioxide \(V1.2\)](#).

The GCCMT001 methodology (referred above) establishes a comprehensive monitoring framework designed to ensure the permanent containment of stored CO₂ and the early detection of any reversal risk. The monitoring programme in the project documents (PSF and monitoring reports) must confirm that injected CO₂ remains contained within the geological storage site, detect and quantify any seepage, verify the effectiveness of remedial measures, and determine the net GHG reductions achieved by the project activity. Seepage emissions from the geological storage site are explicitly treated as a monitored project emission source under GCCMT001 (Table 1), recognising that the risk of stored CO₂ being re-released to the atmosphere must be actively managed through monitoring throughout the project lifecycle.

Project owners are required to develop and implement a site-specific monitoring plan, submitted alongside the Project Submission Form (PSF) and subject to the GCC VVB. The monitoring plan must specify the parameters to be monitored, the locations, and the frequency of monitoring across both the operational and post-injection phases, covering the full extent of the storage complex including all potential seepage pathways (refer GCCMT001, paragraph 22 and [GCC Guidance on Geological CO₂ Storage \(V1.1\)](#), Section 4, paragraphs 4–8).

On an annual basis, project owners must report the mass of CO₂ injected and stored during the reporting year, the cumulative stored volume, the mass of any fugitive or seepage emissions, and the results of the monitoring programme (refer GCCMT001, paragraph 10 and the [GCC Guidance on Geological CO₂ Storage \(V1.1\)](#), Section 4, paragraph 9). These reports are subject to GCC VVB. Monitoring obligations extend beyond the cessation of injection through the post-injection phase until formal site closure — any seepage detected during this period constitutes a net reversal of storage and triggers the liability provisions set out in Section 14.3 of GCCMT001.

c) Are procedures in place to require and support these activities to mitigate identified risks of reversals? (Paragraph 3.5.3)

The GCC regulatory framework establishes a multi-layered set of procedures that both require and support GCC NBS and TR project activities to actively mitigate identified risks of reversal across the full project lifecycle. At the foundational level, the GCC [Project Standard \(V6.2\)](#), Section 4, Principle (g) — Permanent Emission Reductions or Removals — requires that, for all project activities carrying a risk of reversibility, adequate safeguards shall be in place to minimise the risk of reversal and to ensure that any reversal is compensated.

For NBS Projects:

Yes, the GCC Program has robust procedures and measures in place to require and support NBS project activities to mitigate identified risks of reversals. Specifically, as outlined in [User's Guide- Non-Permanence Risk Assessment Tool \(V1.0\)](#), all risk factor subcategories contains questions on identification of mitigation measures and effectiveness of the mitigation measures. The NBS project activities are required to respond to these risk mitigation questions in the [GCC Non-Permanence Risk Assessment Tool \(V1.0\)](#) and provide evidence for their responses. Specifically, as outlined in paragraph 240 of the [Project Standard \(V6.2\)](#), all NBS project activities are required to prepare a non-permanence risk report (NPRR) both at the time of validation and at every verification. The NPRR contains information on risk mitigation measures and must be included as an annex to the verified Project Submission Form (PSF) during project registration and Project Monitoring Report (PMR) during each monitoring period. This mandatory risk mitigation reporting mechanism incentivizes project owners to actively monitor relevant risk factors and implement management practices to mitigate the risk of carbon reversals. By closely tracking these risks, project owners can responsibly reduce the amount of verified emission removals that must be contributed to the pooled buffer account, thereby optimizing their credit issuance while preserving the environmental integrity of the GCC NBS projects.

For TR Projects:

Provisions on mitigation of reversal risk for TR project activities are outlined in [Project Standard \(V6.2\)](#), Sections 15.4 (Ensuring Permanence) and 15.5 (Liability), Section 14.3 of GCC CCS Methodology [GCCMT001 \(V1.2\)](#), and [GCC Guidance on Geological CO2 Storage \(V1.1\)](#).

[GCCMT001 \(V1.2\)](#), paragraph 15(d)(i) require that, at the point of project registration, the storage complex must have been subject to tests, analysis, and modelling demonstrating that the injected CO₂ will be completely and permanently stored with no significant risk of seepage or risk to human health or the environment — a threshold condition that functions as the primary ex-ante safeguard against reversal risk. In support of this determination, project owners are required to develop and submit, alongside the Project Submission Form (PSF), a suite of technical reports in accordance with the [GCC Guidance on Geological CO2 Storage \(V1.1\)](#) which directly informs the identification and ongoing management of reversal risks. Operationally, the project owner must develop, implement, and maintain a site-specific monitoring plan designed to detect seepage and any significant deviation from pre-injection predictions, covering all potential seepage pathways within the full storage complex throughout both the operational and post-injection phases (refer [GCCMT001](#), paragraph 9 and [GCC Guidance on Geological CO2 Storage \(V1.1\)](#), Section 4.

Further, under Section 15.4 of the GCC [Project Standard \(V6.2\)](#), and the post-injection phase liability and monitoring framework for GCC TR projects begins with a requirement that the host country's jurisdiction clearly describe and confirm its agreement on liability arrangements with the project owner for any seepage, including in the event of a net reversal of storage during the post-injection phase, as a condition of the permit issued by the host country's competent authority (as also referred in [GCCMT001](#), paragraph 15(d)(i)).

Following cessation of injection, the project owner must continue monitoring and submit verified Monitoring Reports to the GCC for a minimum of ten years ([Project Standard \(V6.2\)](#), paragraph 289). At the end of the ten-year minimum period, site closure and discontinuation of monitoring may occur if verified monitoring evidence

demonstrates that the risk of seepage is sufficiently low and permanent storage is highly likely to be achieved — specifically, where the subsurface CO2 plume is stable and converges with its predicted long-term distribution within the injection formation, there is convergence between CO2 distribution models and measurements made under the monitoring plan, and there is no change in the site geological formation or overburden ([Project Standard \(V6.2\)](#), paragraph 290). Where these conditions are not met after ten years, the project owner must continue monitoring and submit Monitoring Reports to the GCC in two-year increments until those conditions are satisfied ([Project Standard \(V6.2\)](#), paragraph 292). Once the conditions for site closure are met, and no sooner than ten years after cessation of injection, liability for any future monitoring transfers to the host country, which assumes responsibility for ongoing monitoring ([Project Standard \(V6.2\)](#), paragraph 291). Finally, once post-injection monitoring has been formally discontinued — subject to a decision by host country legislation — the provisions governing a net reversal of storage shall no longer apply ([Project Standard \(V6.2\)](#), paragraph 294).

Lastly, if Net Reversal is detected, no further Approved Carbon Credits (ACCs) shall be issued until remedial measures to stop further leakage to atmosphere / seepage have been carried out. Where further analysis indicates that storage security and seepage risk are reduced to levels agreed at project registration, injection operations may re-commence. Results of this investigation and analysis should be reported in the Monitoring Report of the subsequent verification ([Project Standard \(V6.2\)](#), paragraph 286).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q3. Are provisions in place that... (<i>Paragraph 3.5.5</i>)	
a) confer liability on the activity proponent to monitor, mitigate, and respond to <u>reversals</u> in a manner mandated in the programme procedures?	<input checked="" type="checkbox"/> YES
b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b), including indicating the *number of days within which activity proponents must notify the programme of a material reversal event*:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program has provisions in place that confer liability on the activity proponent to monitor, mitigate, and respond to reversals and that require activity proponents, upon being made aware of a material reversal event, to notify the GCC Program within a specified number of days.

For NBS Projects

a) confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures?

[Project Standard \(V6.2\)](#), Sections 14.7-14.9, assigns liability on the Project Owners for monitoring, reporting, and responding to reversals. Specifically, [Project Standard \(V6.2\)](#), paragraph 222, clearly states that during the

permanence period, the Project Owners, or their legal successors, or the GCC program (on a contractual basis) shall periodically provide/publish data till the end of the permanence period demonstrating that the carbon stock within the project boundary has not decreased below the level against which the ACCs (including those deposited in the buffer) were issued.

Project Owners holding NbS GHG Removal projects must execute an NbS Buffer Account Replenishment for Reversals Deed, which sets out the legally binding obligations of the Project Owner to replenish the GCC NbS pooled buffer account in an amount equivalent to the ACCs drawn down or cancelled on account of the reversal, thereby restoring the integrity of the buffer and ensuring that the pool remains sufficient to cover non-permanence risks across the broader portfolio of registered NbS projects ([Project Standard \(V6.2\)](#), paragraph 251). This replenishment obligation applies irrespective of whether the reversal was within or outside the control of the Project Owner (see [Project Standard \(V6.2\)](#)), paragraph 246 and 247).

b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?

Section 14.8 of the GCC [Project Standard \(V6.2\)](#), paragraphs 241–251, establishes structured procedures for identifying, reporting, and managing carbon reversal loss events in GCC NbS projects. Upon discovering a carbon loss event, Project Owners are required to submit a [Carbon Loss Notification Form](#) to the GCC Program within 30 days, providing details on the nature of the event, the affected area, and the relevant carbon pools ([Project Standard \(V6.2\)](#), paragraph 242). If a carbon loss event lasts for longer than 30 days, subsequent GCC Carbon Loss Event Notification Form/Forms shall be submitted to the GCC Program not later than every 30th day since the submission of the previous form. If more than one GCC Carbon Loss Event Notification Form is submitted, the evaluate of the area affected by the event shall be presented in a cumulative manner. Where the event affects less than 10% of the project area, buffer credits equivalent to the estimated loss are temporarily placed on hold from the GCC NbS pooled buffer account. Where 10% or more of the project area is affected, Project Owners must submit a comprehensive [Carbon Loss Event Assessment Form](#) to the GCC Program within six months of submitting the Carbon Loss Event Notification Form, describing the cause and extent of the loss, mitigation measures taken, and strategies to prevent recurrence.

For TR Projects:

a) confer liability on the activity proponent to monitor, mitigate, and respond to reversals in a manner mandated in the programme procedures?

Under Section 15.4 of the GCC [Project Standard \(V6.2\)](#), the post-injection phase liability and monitoring framework for GCC TR projects begins with a requirement that the host country's jurisdiction clearly describe and confirm its agreement on liability arrangements with the project owner for any seepage, including in the event of a net reversal of storage during the post-injection phase, as a condition of the permit issued by the host country's competent authority (as also referred in [GCCMT001](#), paragraph 15(d)(i)).

b) require activity proponents, upon being made aware of a material reversal event, to notify the programme within a specified number of days?

Following cessation of injection, the project owner must continue monitoring and submit verified Monitoring Reports to the GCC for a minimum of ten years ([Project Standard \(V6.2\)](#), paragraph 289). At the end of the ten-year minimum period, site closure and discontinuation of monitoring may occur if verified monitoring evidence demonstrates that the risk of seepage is sufficiently low and permanent storage is highly likely to be achieved — specifically, where the subsurface CO2 plume is stable and converges with its predicted long-term distribution within the injection formation, there is convergence between CO2 distribution models and measurements made under the monitoring plan, and there is no change in the site geological formation or overburden ([Project Standard \(V6.2\)](#), paragraph 290). Where these conditions are not met after ten years, the project owner must continue monitoring and submit Monitoring Reports to the GCC in two-year increments until those conditions are satisfied ([Project Standard \(V6.2\)](#), paragraph 292). Once the conditions for site closure are met, and no sooner than ten years after cessation of injection, liability for any future monitoring transfers to the host country, which assumes responsibility for ongoing monitoring ([Project Standard \(V6.2\)](#), paragraph 291). Finally, once post-injection monitoring has been formally discontinued — subject to a decision by host country legislation — the provisions governing a net reversal of storage shall no longer apply ([Project Standard \(V6.2\)](#), paragraph 294).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q4. Are provisions in place that confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures? (<i>Paragraph 3.5.5</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program has provisions in place that confer responsibility to the programme to, upon such notification, ensure and confirm that such reversals are fully compensated in a manner mandated in the programme procedures.

For NBS Projects

As per paragraphs 235, 236 (including footnote 62) and 237 of the [Project Standard \(V6.2\)](#), the permanence of ACCs issued against verified changes in carbon stocks is ensured by GCC NbS buffer mechanism. The GCC NbS buffer mechanism can restore all ACCs that were issued based on increments in carbon stocks that were verified in the past but are affected by a carbon reversal event (i.e., the release into the atmosphere of carbon removed by a GCC NbS registered project for which ACCs have been issued). The mechanism implements a buffer account fed by carbon credits discounted from requests for ACC issuance submitted by all GCC NbS registered projects. If request for ACC issuance refers to both GHG emission reduction and change in carbon stocks, then the buffer contribution shall be calculated based on the change in the carbon stocks only.

Further, the GCC Program manages carbon credits deposited in the buffer account and ensures that the pooled NBS buffer account always maintains a substantial volume of verified but non-tradable carbon credits to cover unanticipated carbon reversals from individual NBS project activities ([Project Standard \(V6.2\)](#), paragraph 237).

Lastly, paragraphs 246 and 247 of the [Project Standard \(V6.2\)](#), outline the process for replenishing the GCC pooled NBS buffer account after it has fully compensated for carbon reversal events, distinguishing between scenarios where the reversal was within or beyond the control of the project owners.

For TR Projects:

As per section 15.4, paragraph 286 (including footnote 70) of the [Project Standard \(V6.2\)](#), credits deposited in the GCC pooled buffer account are non-tradable and shall be cancelled to cover any carbon reversal (i.e., the release into the atmosphere of carbon reduced/removed by a GCC TR registered project for which ACCs have been issued). Hence, the ACCs issued to GCC TR registered projects remain unaffected by the carbon reversal and their environmental integrity is further enhanced because buffer always maintains substantial volume of verified but non-tradable carbon credits.

Further, to confirm project owners commitment towards replenishment of buffer credits in the event of reversals, Project Owners are obligated to enter into an agreement with the GCC in the form of “TR BUFFER ACCOUNT REPLENISHMENT FOR REVERSALS DEED”, which commits the Project Owner(s) to replenishing the GCC pooled buffer in case of reversals.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q5. Does the Programme have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generates CORSIA-eligible units for ... (<i>Paragraph 3.5.4</i>) ¹⁸	
a) ...at the very least, twenty (20) years from the start of their first crediting period, in the case of activities that started crediting before 1 January 2027?	<input checked="" type="checkbox"/> YES
b) ...at least forty (40) years from the start of their first crediting period, for activities that start crediting after 31 December 2026?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

The GCC Program have procedures in place which provide for reversal monitoring and compensation requirements to be applied by an activity that generate CORSIA-eligible units.

For NBS Projects:

As per paragraphs 222 and 223 of the [Project Standard \(V6.2\)](#), the length of the project permanence period determines the minimum timeframe for which the achieved carbon stocks are continuously maintained out of the atmosphere. Each GCC Nbs project shall have a permanence period of minimum 40 years starting from the date of first issuance of credits. In case the project owners opt to renew the crediting period thereafter, the permanence period will be equal to the higher of the crediting period or 40 years, subject to a maximum of 100 years from the

¹⁸ Procedures for jurisdiction-scale activities must alternatively ensure that the volume of emissions units contributed by a given activity to a reversal risk pool will, at a minimum, fully compensate for the activity’s reversal risk for the same timeframe.

date of first issuance of credits. It is to be noted that the maximum allowed crediting cycle for NBS projects under GCC is also for 100 years.

For TR Projects:

As per paragraph 290 of the [Project Standard \(V6.2\)](#), the length of the project permanence period determines the minimum timeframe for which the achieved carbon emission reductions/removals are continuously maintained out of the atmosphere. Each GCC TR project shall have a permanence period of 40 years starting from the date of first issuance of credits. It is to be noted that while the maximum allowed crediting cycle for TR projects under GCC is for 30 years ([Project Standard \(V6.2\)](#), paragraph 274).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q6. Does the programme have the capability to ensure that any emissions units which compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under the CORSIA? (<i>Paragraph 3.5.6</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, GCC [Program Processes \(V5.2\)](#), Section 15.2, paragraph 214, specifies requirements on public disclosure of information on issued ACCs in the Permanence Buffer Accounts on the [GCC S&P Registry](#). Such information includes number of ACCs issued in the Permanence Buffer Account, NR/NR+ label for ACCs issued from NBS projects, TR+ labels for ACCs issued from TR projects, and CORSIA C+ label for ACCs that are CORSIA-eligible. Reversal of GHG removals issued as CORSIA-eligible units shall be compensated with the equivalent units from Permanence Buffer Account, and such shall be available publicly on the [GCC Portal \(under Issuance Tab, ‘Units Issued in Permanence Buffer Account’\)](#)

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q7. Would the programme be willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA? (<i>Paragraph 3.5.7</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program be both willing and able, upon request, to demonstrate that its permanence provisions can fully compensate for the reversal of mitigation issued as emissions units and used under the CORSIA. As

discussed in response to questions above, the GCC Program established a robust buffer mechanism and a comprehensive reversal risk management framework. Moreover, the [GCC S&P Registry](#) has capability to ensure that any emissions units that compensate for the material reversal of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA are fully eligible for use under CORSIA.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q8. Please provide any additional information to demonstrate how the program’s procedures ensure full compensation for material reversals of mitigation issued as emissions units and used toward offsetting obligations under the CORSIA:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

As per paragraphs 251 and 288 of the GCC [Project Standard \(V6.2\)](#), the GCC Program requires Project Owners to sign a “NbS BUFFER ACCOUNT REPLENISHMENT FOR REVERSALS DEED (FOR GHG REMOVAL PROJECTS)”, for NBS projects and a “TR BUFFER ACCOUNT REPLENISHMENT FOR REVERSALS DEED”, for TR projects. By executing these Deeds, Project Owners are legally obligated to comply with the buffer compensation provisions set out in the GCC Project Standard. This framework establishes a strong and enforceable buffer mechanism, thereby enhancing confidence in the permanence of CORSIA-eligible units and providing assurance to buyers.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Criterion: Assess and mitigate against potential increase in emissions elsewhere

Q9.a) List all emissions sectors (if possible, activity types) supported by the programme that present a potential risk of material emissions leakage:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Within the GCC Program, many activities across all sectors (1 to 16) present a potential risk of material emissions leakage. As per the paragraph 6(f), 74, 171, 172, and 227(d) of the GCC [Project Standard \(V6.2\)](#), project activities are required to account for leakage in their emission reduction or removal calculations following the applicable leakage-related provisions outlined in the applied methodology(ies). Accordingly, if the applied methodology concludes that leakage risk is insignificant for a project activity, then leakage need not be quantified for that project activity. However, when the methodology identifies relevant leakage risks and specifies quantification methods, projects are obligated to adhere to these methods and deduct any quantified leakage emissions from their reported emission reductions or removals.

Further, the inclusion of the relevant provisions addressing leakage in GCC methodologies is mandated by GCC [Standard for Development of Methodologies \(V4.2\)](#), Sections 4.6, 4.8, and 4.11. Accordingly, all approved GCC methodologies shall define provisions to avoid, minimize, or address leakage, along with methods for quantifying leakage and accounting leakage in emission reductions/removals calculations, except in cases where the omission

of leakage is deemed conservative. For instance, the GCC NBS methodologies [GCCMA001 \(V1.0\)](#) and [GCCMA002 \(V1.0\)](#) contain leakage-related provisions detailed in Section 6.6 of each methodology. In GCC TR methodologies GCCMT001 (V1.2) the leakage related emissions are accounted under section 12 of the methodology.

Lastly, all GCC project activities shall document leakage assessment in the relevant sections of the Project Submission Form (PSF) during registration and Project Monitoring Report during issuances. The project templates for all project types (regular, NBS, and TR) are available on the [GCC Website \(under Templates and Forms\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q9.b) What is the minimum scale of leakage that that would trigger the Programme’s applicable provisions or procedures? (Quantify if possible)

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

According to the GCC [Program Definitions \(V5.1\)](#), leakage refers to the net changes in anthropogenic greenhouse gas (GHG) emissions that occur outside the project or program boundary but are attributable to the GCC Project Activity. The minimum threshold for leakage to be deemed significant shall be considered in determination of leakage emissions within the GCC Methodologies, in accordance with [Standard for Development of Methodologies \(V4.2\)](#), paragraph 30, which states that leakage emissions may be omitted from emission reductions/removals quantification where such emissions are demonstrated to be insignificant. Significance of leakage emissions shall be assessed in the context of the type and scale of the Project Activity and based on scientific methods and recognized literature. The estimated leakage emissions of more than 5% of the emission reductions/removals shall always be accounted for in the quantification of emission reductions/removals.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

<p>Q10.a) Are measures in place to <u>assess</u> and <u>mitigate</u> incidences of material leakage of emissions that may result from the implementation of an offset project or programme? (<i>Paragraph 3.6</i>)</p>	<p><input checked="" type="checkbox"/> YES</p>
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program has measures in place to assess and mitigate incidences of material leakage of emissions that may result from the implementation of project activities.

[Standard for Development of Methodologies \(V4.2\)](#), Sections 4.6, paragraph 31, require GCC methodologies to apply the leakage provisions in accordance with the *Rules, Modalities, and Procedures for the Article 6.4 Mechanism of the Paris Agreement*, and the latest version of the *Article 6.4 "Standard: Addressing leakage in mechanism methodologies,"* to avoid, minimize, or address leakage. Section 5 of *Article 6.4 "Standard: Addressing leakage in mechanism methodologies"* outlines provisions to avoid leakage emissions, and where this is not possible, to minimize all identified sources of leakage. If leakage cannot be avoided through different measures, the methodologies shall contain provisions to calculate leakage and account in the net GHG calculations.

Further, the inclusion of the relevant provisions addressing leakage in GCC methodologies is mandated by GCC [Standard for Development of Methodologies \(V4.2\)](#), Sections 4.6, 4.8, and 4.11. Accordingly, all approved GCC methodologies shall define provisions to avoid, minimize, or address leakage, along with methods for quantifying leakage and accounting leakage in emission reductions/removals calculations, except in cases where the omission of leakage is deemed conservative. For instance, the leakage is considered in the following approved GCC methodologies:

- [GCCMA001 \(V1.0\) - GCC NBS Methodology for Forestry Project Activities on Lands except Wetlands](#) (See Sections 6.6 and 6.7 on accounting of leakage in net emission reductions/removals and Section 9.1 on monitoring of leakage emissions)
- [GCCMA002\(V1.0\) - GCC NBS Methodology for Project Activities on Degraded Mangrove Habitats](#) (See Sections 6.6 and 6.7 on accounting of leakage in net emission reductions/removals and Section 9.1 on monitoring of leakage emissions)
- [GCCMA003 V1.0\) - GCC NBS Methodology for Rewetting Drained Peatlands](#) (See Section 3.2 Para 5 (c) and Section 6.6 for treatment of leakage in the methodology)
- [GCCMT001\(V1.2\) Methodology for project activities involving the capture, transport, and geological storage of carbon dioxide](#) (See Section 12 on accounting of leakage in net emission reductions/removals and Section 14 of monitoring of leakage emissions).

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

Q10.b). Are procedures in place requiring and supporting activities to monitor identified leakage? (<i>Paragraph 3.6.3</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program has procedures in place requiring and supporting activities to monitor identified leakage. [Standard for Development of Methodologies \(V4.2\)](#), Section 4.9, paragraphs 37-39, require all GCC methodologies to include provisions for monitoring of parameters to determine leakage emissions. This includes information on monitoring parameters, data measurement, collection, and reporting procedures, quality control measures, and other monitoring requirements. Further, paragraph 40 also requires GCC methodologies to define conservative default values for calculation of leakage emissions. The leakage monitoring requirements are

implemented in the approved GCC methodologies. For instance, monitoring of leakage emissions are included in Section 9.1 of the following GCC NBS methodologies:

- [GCCMA001 \(V1.0\) - GCC NBS Methodology for Forestry Project Activities on Lands except Wetlands](#)
- [GCCMA002\(V1.0\) - GCC NBS Methodology for Project Activities on Degraded Mangrove Habitats](#)

Project activities report leakage-related monitoring parameters in the relevant sections of the Project Submission Form (PSF) during registration and Project Monitoring Report during issuances, as required in the Instructions for Filling these Forms. The project templates for all project types (regular, NBS, and CCS) are available on the [GCC Website \(under Templates and Forms\)](#).

For TR projects, all possible sources of leakage are accounted for under section 12 of the methodology GCCMT001.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q11. Are procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities? (<i>Paragraph 3.6.4</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program has procedures in place requiring activities to deduct from their accounting emissions from any identified leakage that reduces the mitigation benefits of the activities.

[Standard for Development of Methodologies \(V4.2\)](#), Section 4.8, paragraphs 34, 36, and 42, require all GCC methodologies to calculate leakage emissions and account them in the calculation of GHG reductions/removals. For instance, the leakage accounting requirements are implemented in the approved GCC NBS and TR methodologies:

- [GCCMA001 \(V1.0\) - GCC NBS Methodology for Forestry Project Activities on Lands except Wetlands](#) (See Sections 6.6 and 6.7 on accounting of leakage in net emission reductions/removals)
- [GCCMA002\(V1.0\) - GCC NBS Methodology for Project Activities on Degraded Mangrove Habitats](#) (See Sections 6.6 and 6.7 on accounting of leakage in net emission reductions/removals)
- GCCMT001 (v1.2) – Methodologies for Project Activities involving the Capture, Transport and Geological storage of Carbon Dioxide.

Further, GCC [CORSlA Standard on Eligibility of Projects and Issuances \(V3.0\)](#), paragraphs 59(d) and 70(d), requires that where leakage emission sources exist which are not addressed in the applied methodology, the Project Activity conservatively accounts for leakage emissions in the quantification of emission reductions/removals for the following situations, as applicable:

- (i) Where the Project Activity replace or discontinue the use of equipment previously used in the baseline scenario, leakage emissions from the decommissioned, destroyed, scrapped, or unused baseline equipment are discretely assessed and deducted from the verified emission

reductions/removals of the Project Activity. In doing so, Project Owners may determine leakage emission in accordance with the requirements in Article 6.4 *Standard on ‘Addressing leakage in mechanism methodologies’*;

- (ii) Where the Project Activity involves the continued use of the baseline equipment outside the project boundary, leakage emissions from the continued use of the baseline equipment are discretely assessed and deducted from the verified emission reductions/removals of the Project Activity. In doing so, Project Owners may determine leakage emission in accordance with the requirements in Article 6.4 *Standard on ‘Addressing leakage in mechanism methodologies’*;
- (iii) Leakage emissions in situations (i) and (ii) above may be omitted from emission reductions/removals quantification where such emissions are demonstrated to be insignificant. Significance of leakage emissions shall be assessed in the context of the type and scale of the Project Activity and based on the scientific methods and recognized literature. In general, leakage emissions more than 5% of the emission reductions/removals shall always be accounted in the quantification of emission reductions/removals.

Lastly, as per the paragraph 6(f), 74, 171, 172, and 228(d) of the GCC [Project Standard \(V6.2\)](#), project activities are required to account for leakage in their emission reduction or removal calculations following the applicable leakage-related provisions outlined in the applied methodology(ies). Accordingly, if the applied methodology concludes that leakage risk is insignificant for a project activity, then leakage need not be quantified for that project activity. However, when the methodology identifies relevant leakage risks and specifies quantification methods, projects are obligated to adhere to these methods and deduct any quantified leakage emissions from their reported emission reductions or removals. All GCC project activities shall document leakage assessment in the relevant sections of the Project Submission Form (PSF) during registration and Project Monitoring Report during issuances, as required in the Instructions for Filling these Forms. The project templates for all project types (regular, NBS, and TR) are available on the [GCC Website \(under Templates and Forms\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q12. Are provisions in place requiring activities that pose a risk of leakage when implemented at the project level to be implemented at a national level, or on an interim basis on a subnational level, in order to mitigate the risk of leakage? (<i>Paragraph 3.6.2</i>)	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Not applicable, as the GCC Program currently does not accept Programmatic Activities.

B. Any planned/forthcoming changes, including their expected timelines: (*if none, “N/A”*):
N/A

Q13. List all activity types supported by the programme that involve replacing equipment or other physical systems such that these comprise the activity’s baseline:

Sector	Activity Type
Energy Distribution	Fuel switching (e.g., fossil fuel to biomass)
Energy Demand	Energy efficiency measures (e.g., Upgrading to high-efficiency boilers, installing advanced HVAC systems)
Manufacturing Industries	Emission reduction activities in manufacturing activities (e.g., energy efficiency in industrial facilities such as replacing to efficient motors)
Transport	Activities related to transportation (e.g., use of electric vehicles)
Fugitive emissions	Activities related to fugitive emissions from industrial gases (e.g., refrigerant leak detection)
Nature Based Solutions (NBS)	NBS activities that involve a change in practice that could require decommissioning equipment (e.g., agriculture land management projects)

For the activity types listed above, does the programme have procedures ensuring that <i>(select all that apply): (Paragraph 3.6.4)</i>	
(a) the baseline equipment is demonstrably decommissioned, destroyed, or scrapped, or otherwise demonstrated to no longer be in use,	<input checked="" type="checkbox"/> YES
(b) emissions from equipment disposal are discretely assessed, mitigated where possible, and deducted from the verified results of the activity,	<input checked="" type="checkbox"/> YES
(c) where procedures enable the baseline equipment to potentially be re-sold or otherwise remain in use, equivalent procedures for assessment, mitigation, and accounting deductions apply to emissions resulting from its continued use.	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through c) above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

GCC [CORSlA Standard on Eligibility of Projects and Issuances \(V3.0\)](#), paragraphs 59(d) and 70(d), requires that where leakage emission sources exist which are not addressed in the applied methodology, the Project Activity conservatively accounts for leakage emissions in the quantification of emission reductions/removals for the following situations, as applicable:

- (i) Where the Project Activity replace or discontinue the use of equipment previously used in the baseline scenario, leakage emissions from the decommissioned, destroyed, scrapped, or unused baseline equipment are discretely assessed and deducted from the verified emission reductions/removals of the Project Activity. In doing so, Project Owners may determine leakage emission in accordance with the requirements in Article 6.4 *Standard on ‘Addressing leakage in mechanism methodologies’*;
- (ii) Where the Project Activity involves the continued use of the baseline equipment outside the project boundary, leakage emissions from the continued use of the baseline equipment are discretely assessed and deducted from the verified emission reductions/removals of the Project Activity. In doing so, Project Owners may determine leakage emission in accordance with the requirements in Article 6.4 *Standard on ‘Addressing leakage in mechanism methodologies’*;

(iii) Leakage emissions in situations (i) and (ii) above may be omitted from emission reductions/removals quantification where such emissions are demonstrated to be insignificant. Significance of leakage emissions shall be assessed in the context of the type and scale of the Project Activity and based on the scientific methods and recognized literature. In general, leakage emissions more than 5% of the emission reductions/removals shall always be accounted in the quantification of emission reductions/removals.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

**PART 5: Double counting: Avoidance of Double Counting, Issuance and Claiming;
Only counted once towards a mitigation obligation**

Criteria: Avoidance of Double Counting, Issuance and Claiming and Are only counted once towards a mitigation obligation

Q1. Does the Programme have measures in place ...	
a) ...to ensure the transparent transfer of units between registries, if applicable? (<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
b) ...to ensure that only one unit is issued for one tonne of mitigation? (<i>Paragraph 3.7.1 and 3.7.5</i>)	<input checked="" type="checkbox"/> YES
c) ...to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time? (<i>Paragraphs 3.7.2 and 3.7.6</i>)	<input checked="" type="checkbox"/> YES
d) ...to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once? (<i>Paragraph 3.7.7</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) through d):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have measures in place to ensure the transparent transfer of units between registries, if applicable?

The [GCC Registry](#) is not directly connected to any national or international registry, including those of individual Countries or other GHG Programs. Notwithstanding this, the GCC Program has robust measures in place to ensure the transparent, traceable, and integrity-preserving transfer of units between registries, preventing any possibility of double issuance or double claiming.

As per the GCC [Program Framework\(V4.0\)](#), Sections 10.2.5–10.2.6, when a CORSIA C+ labelled ACC reaches the end of its lifecycle for CORSIA compliance, the account holder has two distinct pathways available:

Retirement (Section 10.2.5): International airlines with CORSIA offsetting obligations may retire ACCs directly in the [GCC Registry](#). Upon retirement, the ACC is permanently removed from circulation and marked as retired in the GCC Registry with a specific end-use designation — for example, retirement towards CORSIA compliance (see Retirements Tab on [GCC Registry](#)). A retired ACC cannot be re-transferred, re-issued, or used for any other

purpose. The retirement record is publicly visible on the GCC Registry's public interface, providing full transparency to all stakeholders including ICAO, Host Countries, and the broader market.

Cancellation for Re-issuance as ITMOs (Section 10.2.6)¹⁹: Where Host Countries, or their Authorized Entities, acquire ACCs for the purpose of reissuance in their national registry to meet CORSIA obligations of the international airlines operating under Host Country's jurisdiction, the account holder shall submit a request to the GCC Program for cancellation of the ACC in the GCC Registry. Upon cancellation, the cancelled ACCs are permanently deactivated in the GCC Registry and can only be re-issued as ITMOs in the relevant national registry of the authorizing Host Country. The cancellation record, including the specific purpose, is documented and publicly accessible on the [“Cancellations” tab of the GCC Registry](#). Once cancelled, the deactivated ACCs are flagged as permanently unavailable for any re-transfer, re-retirement, or further transaction within the GCC Registry, ruling out any possibility of re-issuance or further use of the same units within the GCC Program.

As a formal record of the cancellation transaction, a cancellation certificate is issued to the account holder as a verifiable proof of ACCs cancellation in the GCC Program. Account holders can submit the cancellation certificate to their designated national authority for reissuance as ITMOs. The designated national authority can cross-check the validity of cancellation certificate through cancellation information available publicly on the GCC Registry.

Further, in accordance with Clauses 3.3 and para 16.7 of the GCC Registry [Terms & Conditions \(V1.0\)](#) and Section 10.2.6 of the GCC [Program Framework \(V4.0\)](#), is permanently recorded and remains publicly accessible in the GCC Registry at all times, without exception. This permanent public record forms a critical component of the GCC Program's broader transparency architecture and its commitment to ensuring that each ACC represents one tonne of verified mitigation that is counted only once, by only one entity, for only one purpose.

b) Does the Programme have measures in place to ensure that only one unit is issued for one tonne of mitigation?

Yes, the GCC Program have significant measures in place to ensure that only one unit is issued for one tonne of mitigation. In other words, there is no double issuance of ACCs for the same mitigation within the GCC Program or across different GHG/non-GHG Programs.

Avoidance of double issuance within the GCC Program:

- 1) **Unique Serial Number Architecture:** As per Clause 5.3 of the GCC Registry [Terms & Conditions \(V1.0\)](#) and paragraph 112 of the GCC [Program Framework \(V4.0\)](#), each ACC issued in the GCC Registry is assigned a unique serial number and recorded in the User's account. This serial number encodes project-specific information including the project identification number, monitoring period, vintage year, and issuance batch, making each ACC uniquely identifiable and distinguishable from all other units across all issuances. This architecture makes it technically impossible for two identical units to coexist in the registry simultaneously.

¹⁹ This measure is included on demand of some countries who want reissued credits in their national registries, but shall be adopted and implemented by GCC only subject to the approval of TAB.

- 2) **Pre-Issuance Verification Check:** As per paragraph 181(a) of the GCC [Program Framework \(V4.0\)](#), prior to any issuance of ACCs, both the GCC Operations Team and S&P Global — as the third-party registry operator — are required to conduct a mandatory check to confirm that no prior issuance within the GCC Registry has already been made to the same Project Activity for the same mitigation outcomes. This check is a non-negotiable prerequisite and acts as the primary procedural firewall against double issuance. No issuance instruction may proceed until this verification is completed and confirmed. This is further reinforced by Clause 4.7 of the GCC Registry [Terms & Conditions \(V1.0\)](#), which stipulates that only after the GCC Steering Committee approves the issuance of units on the GCC Projects Portal shall subsequent registry actions be conducted.
- 3) **Dual-Layer Approval for issuance of ACCs:** As per paragraph 181(a) of the GCC [Program Framework \(V4.0\)](#), issued ACCs are deposited into the Project Owner's designated account in the GCC Registry only once, and exclusively upon receipt of a formal instruction from the GCC Operations Team, subsequent to decision to issue by the GC Steering Committee, to S&P Global. This segregation of roles between the GCC Operations Team (which holds instructing authority) and S&P Global (which holds operational execution authority) means that no issuance can occur unilaterally or without prior governance approval.

Avoidance of double issuance across different GHG/non-GHG Programs:

- 1) As per paragraph 6(b) of the GCC [Project Standard \(V6.2\)](#), the Project Owners shall ensure that only one unit issued for the same emission reduction/removal. Further, Section 9.12 of the GCC [Project Standard \(V6.2\)](#) requires that Project Owners submitting projects from jurisdictions where Emission Trading Schemes (ETS) are in operation — such as the EU ETS or Chinese ETS — to demonstrate that their project activity is not included or covered under such schemes, thereby ensuring that ACCs issued by GCC do not result in double accounting of the same emission reductions. This demonstration may be supported by a letter from an official ETS authority or through authentic publicly available data sources, such as the EU ETS public registry, and must be described in the Project Submission Form (PSF). Project Owners are additionally required to confirm that the GHG emission reductions for which they seek ACCs issuance do not overlap with any mitigation claim under any other international, regional, national, subnational, or sector-wide GHG mitigation crediting scheme. Where a GCC project is also registered under another crediting scheme, the project participant must obtain explicit written confirmation from that scheme that the same emission reductions have not been and will not be credited under it.
- 2) In the Project Submission Form (PSF) and Project Monitoring Report, project owners are required to disclose any double registration of the project activity and/or issuance of carbon credits or environmental attributes from same project activity under any another program. For example, refer Section 8.1 and Appendix 6 of PSF templates for [regular projects](#), Section 12.1 for [NBS projects](#), and Section B.9 of [TR projects](#) requires the aforementioned information. Monitoring Report templates are also available on the [GCC website \(under Templates and Forms\)](#).
- 3) The GCC VVBs are required to ensure that there is no double issuance of ACCs for the same emission reductions and removals by verifying information on public registries of GHG/non-GHG program, [Climate Action Data Trust Platform \(CADT\)](#)., S&P Global Meta Registry, and other public sources. Please refer to paragraph 156 of the GCC [Validation and Verification Standard \(V5.1\)](#).
- 4) Lastly, as per Paragraph 181(b) of the GCC [Program Framework \(V4.0\)](#), to avoid the risk of double registration and issuance, the GCC Operations Team checks the GPS coordinates / KML file (provided in

the PSF) of project requesting issuance against coordinates projects registered in other GHG / Non-GHG programs and on [Climate Action Data Trust Platform \(CADT\)](#). If any match among the coordinates is found, the ACC issuance shall be halted until it is clarified that any other program has not issued any carbon credits for the same Project Activity for the same monitoring period.

c) Does the Programme have measures in place to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time?

d) Does the Programme have measures in place to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once?

Yes, the GCC Program have measures in place to ensure that one unit is issued or transferred to, or owned or cancelled by, only one entity at any given time, and to discourage and prohibit the double-selling of units, which occurs when one or more entities sell the same unit more than once.

- 1) **Pre-Issuance Verification Check:** As per paragraph 181(a) of the GCC [Program Framework \(V4.0\)](#), prior to any issuance of ACCs, both the GCC Operations Team and S&P Global — as the third-party registry operator — are required to conduct a mandatory check to confirm that no prior issuance within the GCC Registry has already been made to the same Project Activity for the same mitigation outcomes. This check is a non-negotiable prerequisite and acts as the primary procedural firewall against double issuance. No issuance instruction may proceed until this verification is completed and confirmed. This is further reinforced by Clause 4.7 of the GCC Registry [Terms & Conditions \(V1.0\)](#), which stipulates that only after the GCC Steering Committee approves the issuance of units on the GCC Projects Portal shall subsequent registry actions be conducted. Further, as per Clauses 22.2, 22.4, and 22.5(a) of the Registry [Terms & Conditions \(V1.0\)](#), every request relating to unit transfers, retirements, or cancellations is individually reviewed and approved by GCC's internal operations team before being finalized, with GCC serving as the mandatory first-level approver of all such requests. No action is executed without this formal approval, ensuring continuous human oversight over the entire lifecycle of every unit. Clause 22.6 Registry [Terms & Conditions \(V1.0\)](#) further provides that GCC conducts periodic internal audits reconciling retired or cancelled units against issuance records and transaction logs to ensure accuracy, integrity, and consistency across all unit activity.
- 2) **Unique Serial Number Architecture:** As per Clause 5.3 of the GCC Registry [Terms & Conditions \(V1.0\)](#) and paragraph 112 of the GCC [Program Framework \(V4.0\)](#), each ACC issued in the GCC Registry is assigned a unique serial number and recorded in the User's account. This serial number encodes project-specific information including the project identification number, monitoring period, vintage year, and issuance batch, making each ACC uniquely identifiable and distinguishable from all other units across all issuances. This architecture makes it technically impossible for two identical units to coexist in the registry simultaneously.
- 3) **On Ownership and Transfer of ACCs:** As per Clause 6.4 of the GCC Registry [Terms & Conditions \(V1.0\)](#), a purchaser of units must explicitly approve a transfer before units are deposited into their registry account, and upon such approval, the purchaser holds the sole legal title to those units. Further, Clause 6.1 of the GCC Registry [Terms & Conditions \(V1.0\)](#) confirms that the GCC Registry has exclusive authority to record all holdings, transfers, and dealings with units issued on the registry. At any given point in time, a unit can therefore appear in only one account under one entity's legal title. Clause 10.1(j) further requires each User to warrant that it holds full legal title and beneficial ownership rights to any unit held

in its account, and that it has not sold, transferred, assigned, or otherwise created any interest or encumbrance in those units other than as contemplated under the Terms & Conditions.

- 4) **On Cancellation and Retirement:** As per Clause 7.2 of the GCC Registry [Terms & Conditions \(V1.0\)](#), upon cancellation or retirement of a unit, all legal and beneficial title and interests in that unit are fully and permanently extinguished, leaving no residual rights in any entity. Clause 7.4 confirms that any instruction to cancel or retire is irrevocable and cannot be reversed. This is reinforced technically by **Clause 22.5(b)**, which provides that upon execution of a retirement or cancellation, the unit is automatically disabled or greyed out within the registry system, permanently preventing any further transfer, trading, retirement, or other use by any entity.
- 5) **On Prevention of Double Claiming and Double Selling:** Under Clause 10.2(c)(i) of the GCC Registry [Terms & Conditions \(V1.0\)](#), all Users are bound by a contractual covenant not to engage in double claiming or double selling of units, and where they hold units on behalf of third parties, to procure that such third parties similarly do not engage in such conduct. Further, should a User become aware of any actual or potential double claiming or double selling, Clause 10.2(c)(ii) of the GCC Registry [Terms & Conditions \(V1.0\)](#) imposes an immediate obligation on the Users to notify GCC in writing.

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):
N/A

Q2. Does the Programme have procedures in place...	
a) ...requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions? (<i>Paragraph 3.7.10.1</i>)	<input checked="" type="checkbox"/> YES
b) ...that provide for the use of any other method(s) to avoid double-claiming? (<i>Paragraph 3.7.10.2</i>)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place requiring mitigation from emissions units used by operators under the CORSIA to be appropriately accounted for by the host country when claiming achievement of its target(s) / pledges(s) / mitigation contributions / mitigation commitments, in line with the relevant and applicable international provisions?

The GCC Program has procedures in place requiring mitigation from emission units used by airlines under the CORSIA to be appropriately accounted by the host Country in their nationally determined contributions, in line with the Paris Agreement Article 6, paragraph 5 and the relevant CMA decisions (decision 2/CMA.3, decision 4/CMA.4, decision 4/CMA.6 and future CMA decisions). These procedures are laid out in GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), which is approved by the GCC Regulatory Committee and published for public comments, but shall be published for use in project activities after approval of the GCC Program for CORSIA Second Phase (2027-2029 period) by ICAO TAB.

Section 5 of GCC [*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), establishes the foundational obligations of both Host Parties and the GCC Program in ensuring that corresponding adjustments are applied and reported by Host Parties in accordance with the relevant CMA decisions. **Paragraph 11(e)** of the Standard requires the Host Party to apply corresponding adjustments for all authorized ACCs that are first transferred for use towards NDCs, international purposes such as CORSIA, and/or other purposes such as voluntary offsetting. Further, Paragraph 11(f) requires the Host Party to report those corresponding adjustments in the Biennial Transparency Report (BTR) covering the period in which the first transfer event occurred.

GCC [*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), Section 5.2 (GCC Program Responsibilities on Authorization), paragraph 13, requires the GCC Program to track and record the application of corresponding adjustments for all authorized ACCs that are first transferred by the Host Party, including all relevant information on authorization, first transfer events, first transfer dates, and application of corresponding adjustments, in the GCC Registry.

[*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), Section 7, operationalizes the corresponding adjustment obligations established in Section 5, addressing when, how, and by whom corresponding adjustments must be applied. Paragraphs 49 and 50 requires the Host Party to apply corresponding adjustments for authorized ACCs that are first transferred for use towards CORSIA, consistently with decisions 2/CMA.3 and 4/CMA.6 and relevant future CMA decisions. Further, Paragraph 51 specifies the reporting timeline, requiring the Host Party to report the application of corresponding adjustments, and the resulting adjusted emission balance, in its BTR covering the period in which the first transfer event occurs. It acknowledges a practical flexibility: where the first transfer event takes place after the Host Party has already submitted its BTR for the relevant period, or where the interval between the first transfer event and the BTR submission deadline is insufficient to incorporate the corresponding adjustments, the Host Party should report the corresponding adjustment in its subsequent BTR. This flexibility is, however, bounded — it does not excuse indefinite delay, and as paragraph 53 makes clear, failure to report in either the first or subsequent BTR triggers the double claiming risk procedures outlined in under Sections 9 and 10 of [*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#).

In addition, [*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), paragraph 52, establishes the evidentiary standard: the GCC Program accepts the Host Party's BTR submission to the UNFCCC as sufficient proof of the application of corresponding adjustments. Project Owners are required to promptly submit this evidence to the GCC Program upon availability.

[*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), Section 7.2 (Timing of Corresponding Adjustments) governs when the first transfer event — the precise trigger for the Host Party's corresponding adjustment obligation — is deemed to occur. Paragraph 55 confirms that it is the first transfer, as defined in the HCLOA, that triggers the Host Party's obligation to apply corresponding adjustments to its NDC. Paragraph 56 sets out the permissible first transfer conditions, as per the CMA decisions, for ACCs authorized towards OIMP (including CORSIA), the first transfer can be defined by the Host Party as the authorization of the ACCs, the issuance of the ACCs, or the use or cancellation of the ACCs.

[Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), Section 7.3 (Reporting of Authorizations and Corresponding Adjustments) addresses transparency and monitoring obligations. Paragraph 67 requires all authorization statements — including authorization of entities and authorization of the use of ACCs — to be made publicly available on the GCC portal and registry. Paragraph 68 requires the GCC registry to capture and publish all relevant authorization-related information, including first transfer events and dates, corresponding adjustment status etc.— giving Host Parties the data needed for their own Annual Information reporting to the UNFCCC. Paragraph 70 places an active monitoring obligation on the GCC Program, requiring it to monitor Host Party submissions to the UNFCCC — including BTRs submitted pursuant to Article 13 of the Paris Agreement — to verify the application of corresponding adjustments, and to make the results of that monitoring publicly available on the GCC registry.

b) Does the Programme have procedures in place that provide for the use of any other method(s) to avoid double-claiming?

Since the proof of corresponding adjustments by Host Parties is not available during issuance of CORSIA C+ labelled ACCs, the following approach is established in the [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) to mitigate the risk of double claiming of ACCs by the Host Parties:

- a) Project Owners shall submit a *Corresponding Adjustment Compensation Deed* signed by the Host Party's authorized entities. By signing the Deed, the Host Party's authorized entities agree to the applicable conditions stated in the GCC *Corresponding Adjustment Compensation Deed* and commit to fully replace all ACCs that are double claimed due to changes, including amendment, revocation, or withdrawal, to authorization or non-application of corresponding adjustments by the Host Party. Refer paragraphs 79 and 89 of the [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#); and
- b) Project Owners shall apply either the Insurance Approach or Buffer Approach to address the double claiming risk due to change to authorization or non-application of corresponding adjustments by Host Parties. Refer Section 8, paragraphs 73 of the [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

Insurance Approach and Buffer Approach are elaborated further below:

Insurance Approach

Insurance Approach specific provisions are set out in Section 8.1 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#). The insurance-based approach is designed to provide assurance to international airlines that ACCs used towards CORSIA offsetting obligations are not subject to double claiming. As per paragraph 75 of the Standard, Project Owners and/or Host Party's authorized entities opting for the insurance approach shall obtain and maintain an Insurance Policy that;

- (a) Covers all authorized CORSIA C+ labelled ACCs issued from the project activity during each monitoring period;
- (b) Provides sufficient liability coverage to fully replace authorized ACCs that are double claimed due to change to authorization (including amendment, withdrawal, or revocation) or non-application of corresponding adjustments by Host Parties;
- (c) Remains in force throughout the period during which corresponding adjustments have not yet been applied by the Host Party and Project Owners and/or the Host Party's authorized entities remain

- obligated to compensate for double claimed ACCs;
- (d) Is issued to the Entities authorized to received ACCs on behalf of the Host Party in the HCLOA.

Further, paragraphs 76 to 78 state that both the Insurance Provider and the insurance product opted by Project Owners must be approved by the GCC Program against published Insurance Criteria, with the GCC Program maintaining a public list of approved providers and products. Please note the GCC Program is working on the Insurance Criteria and this is expected to be in Q2 2026. However, this does not stop Project Owners from opting existing insurance products in the market, including those approved by other CORSIA-eligible Crediting Programs, and the GCC Program will evaluate such insurance products on case-by-case basis, as categorically stated in Footnote 25 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

Additionally, under paragraph 79, Project Owners must submit a Corresponding Adjustment Compensation Deed signed by authorized entities, and Insurance Policy Document that will provide sufficient cover to fully replace all ACCs that are double claimed due to changes, including amendment, revocation, or withdrawal, to authorization or non-application of corresponding adjustments by the Host Party. The Insurance Policy Document shall be issued to the Host Party's authorized entities that signed the GCC Corresponding Adjustment Compensation Deed. Paragraph 80 reinforces personal liability: where the Insurance Policy does not cover the full quantity of double claimed ACCs, authorized entities must replace all remaining units by purchasing and retiring equivalent CORSIA-eligible units valid for the same compliance period.

A critical structural control is established under paragraph 82: issued CORSIA C+ labelled ACCs are subject to transfer restrictions and cannot be transferred, retired, or cancelled for any purpose until a valid Insurance Policy Document explicitly referencing the serial numbers of the issued ACCs is submitted to and accepted by the GCC Program. This ensures that no CORSIA C+ labelled ACC can reach an airline without verified insurance coverage being demonstrably in place for those specific units.

Buffer Approach

Buffer Approach specific provisions are set out in Section 8.2 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#). The buffer-based approach is designed to provide assurance to international airlines that ACCs used towards CORSIA offsetting obligations are not subject to double claiming. As per paragraph 86 of the Standard, the GCC Program shall maintain a dedicated buffer account, designated as the 'Corresponding Adjustment Reserve Account' (CARA), which shall function as a reserve pool of authorized and correspondingly adjusted ACCs to mitigate the risk of double claiming of CORSIA C+ labelled ACCs. The CARA is intended to address corresponding adjustment risks, either partially or fully, arising from HCLOA amendment, revocation, or withdrawal; failure to report corresponding adjustments in the first or subsequent BTR; or failure to submit two consecutive BTRs following the first transfer event.

As per paragraphs 88 and 89 of the Standard, for each monitoring period, project owners shall determine the applicable buffer contribution to the 'Corresponding Adjustment Reserve Account' in accordance with the risk-based methodology set out in Section **Error! Reference source not found.** of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), which calibrates buffer thresholds based on the Host Party's demonstrated record of corresponding adjustment reporting for CORSIA C+ labelled ACCs. In general, a fixed buffer deduction of 15% towards CARA applies at every first issuance of authorized ACCs, and a reduced threshold of 5% applies only at subsequent issuances where the GCC Program has verified, prior to issuance,

that the Host Party has reported corresponding adjustments for all previously first transferred ACCs under the same project activity in its most recent BTR. Where corresponding adjustments have been reported for only a portion of previously first transferred ACCs, the full 15% threshold continues to apply.

Additionally, as per paragraph 89, for each request for issuance of CORSIA C+ Labelled ACCs under the Buffer Approach, Project Owners and/or Host Party’s authorized must submit a Corresponding Adjustment Compensation Deed signed by the Host Party’s authorized entities. By signing the Deed, the Host Party’s authorized entities agree to the applicable conditions stated in the GCC Corresponding Adjustment Compensation Deed and commit to fully replace all ACCs that are double claimed due to changes, including amendment, revocation, or withdrawal, to authorization or non-application of corresponding adjustments by the Host Party.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q3. Does the Programme have procedures in place for the following: (<i>Paragraph 3.7.8</i>)	
a) to obtain, or require activity proponents to <u>obtain and provide to the programme, written attestation from the host country’s national focal point or focal point’s designee?</u>	<input checked="" type="checkbox"/> YES
b) for host country attestations to be obtained and <u>made publicly available prior to the use of units from the host country in the CORSIA?</u>	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place to obtain, or require activity proponents to obtain and provide to the programme, written attestation from the host country’s national focal point or focal point’s designee?

b) Does the Programme have procedures in place for host country attestations to be obtained and made publicly available prior to the use of units from the host country in the CORSIA?

The GCC Program has procedures in place for project owners to obtain, submit to GCC, Host Country Letter of Authorization (HCLOA) or authorization statement from the Host Party.

As per paragraph 20 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), Project Owners shall submit evidence of the authorization of the use of ACCs, or Host Country Letter of Authorization (HCLOA), by the Host Party to the VVB and GCC Program at any stage of the project activity, but prior to the issuance of authorized ACCs in the registry accounts of the Host Party authorized entities. Requirement on submission of HCLOA prior to issuance of CORSIA-eligible ACCs is also reiterated in paragraph 70(i) of the GCC [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#).

Additionally, paragraph 22 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs](#)

[\(V4.0\)](#) confirms that where the Host Party does not authorize ACCs from a GCC project prior to their issuance, the GCC Program will not assign any authorization status, including any CORSIA C+ label (for CORSIA first phase and second phase) to any issued ACCs from a project activity in the GCC registry.

Lastly, as per paragraph 100 of the GCC [Program Processes \(V5.2\)](#), GCC Verifier is required to assess and verify the HCLOA along with the monitoring report for requesting issuance of CORSIA-eligible ACCs in the GCC Program. All request for issuance documents are made available publicly on the [GCC Portal](#) prior to issuing any ACCs. Paragraph 67 of the GCC [Standard on CORSIA Eligibility of Projects and Issuances \(V3.0\)](#), further reiterates that all authorizations received from Host Parties are made publicly available on the GCC Portal and GCC Registry. Projects fulfilling the CORSIA Second Phase (2027-29 period) requirements, including on submission of HCLOA, receive ACCs with ‘CORSIA C+ label – Second Phase (2027-29)’, providing a clear indication to the international airlines under CORSIA obligations that these units are authorized for international transfers and are fully compliant for use in CORSIA Second Phase (2027-29).

These provisions collectively ensures that international airlines under CORSIA obligations will have access to HCLOAs issued by Host Parties prior to using CORSIA-eligible ACCs to meet their CORSIA compliance obligations.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):
N/A

Q4. Does the Programme have procedures in place in place to guide the contents of host-country attestations? (<i>Paragraph 3.7.9</i>)	<input checked="" type="checkbox"/> YES
If YES, do the Programme’s procedures on the contents of host-country attestations facilitate countries to identify each of the following:	
(i) the national point of contact,	<input checked="" type="checkbox"/> YES
(ii) authorized unit vintages,	<input checked="" type="checkbox"/> YES
(iii) authorized activity types, if applicable,	<input checked="" type="checkbox"/> YES
(iv) the CORSIA compliance period for which the units are authorized,	<input checked="" type="checkbox"/> YES
(v) the expected timing and processes for applying and reporting adjustments that are informed by the host country’s specified definition of “first transfer”;	<input checked="" type="checkbox"/> YES
(vi) the country’s chosen accounting method consistent with the relevant provision of 2/CMA.3 Annex I “Guidance on cooperative approaches referred to in Article 6, paragraph 2, of the Paris Agreement.	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program has procedures in place to guide the content Host Country attestations or Host Country Letter of Authorizations.

[Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), paragraphs 17 and 18, requires that pursuant to decision 2/CMA.3, annex, paragraph 18(g) and decision 4/CMA.6, paragraphs 2 to 5, authorization of the use of ACCs from a project activity shall be provided by the Host Party through the issuance

of the Host Country Letter of Authorization (HCLOA). The Host Party can either use the [HCLOA template published by GCC](#) (refer forms and templates section) or its own authorization statement to authorize the use of ACCs. The HCLOA or Host Party's authorization statement shall include the following elements, as applicable:

- a) A unique identifier for the cooperative approach/project activity, obtained from UNFCCC Centralized Accounting and Reporting Platform (CARP), where available;
- b) Details of the project activity submitted to the GCC program for issuance of authorized ACCs: Unique 'Title of the GCC project activity' and GCC Project Submission Number (SXXX20), if available on the GCC portal;
- c) The name(s) of the participating Party(ies), if known, covered by the authorization;
- d) Details of the authorized entities: legal name, legal identifier such as company registration number, means for confirming the legal identity of the authorized entities, and contact details, if known, covered by the authorization;
- e) The date and duration of the authorization, including the final date for ACCs to be issued, or to be used or cancelled, in connection with the first transfer specified by the Party for OIMP as per paragraph 2(b) of the decision 2/CMA.3, as applicable;
- f) The specification of the first transfer of the mitigation outcome, as specified by participating Parties as per paragraph 2 of the decision 2/CMA.3, as applicable;
- g) The uses covered by authorization: NDC, International mitigation purpose (e.g. CORSIA), Other Purposes (e.g. voluntary offsetting), or a combination of uses, consistent with decision 2/CMA.3, annex paragraph 1(d) and 1 (f).
- h) The identification of or cross-reference to the underlying regulations, frameworks, standards, or procedures.
- i) Specific methodologies underpinning the cooperative approach;
- j) Where changes to the authorization occur, information on the circumstances in which such changes may occur and a description of the process for effecting such changes in a way that avoids double counting;
- k) The total quantity of authorized ACCs, if applicable, and quantity of ACCs authorized towards NDC and OIMP;
- l) Identification of the registry the participating Party has, or has access to, for the purpose of tracking and recording of ACCs authorized for international transfer;
- m) Identification of the GCC Program and GCC registry (through weblink or name), and or other relevant registry(ies) in the underlying regulations, frameworks, standards, or procedures that (1) contain mitigation outcomes or inform their calculation by the participating Party and (2) transparently track the status of underlying mitigation activities and outcomes as well as participation and transactions by entities, applicable;
- n) The vintage(s) covered by authorization;
- o) The metrics and units of measurement or conversion and the greenhouse gases covered by the authorization;
- p) The sector(s) covered, if applicable;
- q) The activity types(s) and/or activity(ies) covered, if applicable;
- r) Authorized ACCs contributions to the Host Party Adaptation Fund account and/or UNFCCC Adaptation Fund account in the GCC registry, if applicable.

²⁰ Refer GCC Program Processes

- s) Voluntary cancellation of authorized ACCs towards Overall Mitigation of Global Emission (OMGE) in the GCC registry, if applicable.
- t) Voluntary authorized ACCs contributions by Project to the Host Party Share of Proceeds (SOP) account²¹ in the GCC registry, if applicable.
- u) The Host Party authorization may confirm one of the following options:
 - (i) The Host Party authorizes, in full or part, the ACCs to be issued to the project for use towards achievement of NDCs and/or OIMP pursuant to decision 2/CMA.3, annex, paragraph 1(d) and 1(f);
 - (ii) The Host Party allows ACCs to be issued to the project, while reserving the right to authorize ACCs at a later stage.
 - (iii) The Host Party does not authorize any ACCs to be issued for the project for use towards NDCs and/or OIMP pursuant to decision 2/CMA.3, annex, paragraph 1(d) and 1(f);
- v) Any other information as deemed relevant by the Host Party;
- w) Name, signature, and contact details of the authorised signatory of designated national authority (DNA) of the Host Party.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q5. Does the Programme have procedures in place...	
a) ...requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?	<input checked="" type="checkbox"/> YES
b) ...requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

- a) Does the Programme have procedures in place requiring host country attestations to confirm the use of the applicable approach(es) referred to in Question 2 above?**
- b) Does the Programme have procedures in place requiring host country attestations to specify and describe the steps taken to prevent double-claiming (in line with these approaches / requirements)?**

The GCC Program has procedures in place requiring Host Parties to confirm in the attestations/HCLOA that the authorization information and conditions that shall in the timely application of corresponding adjustments and thereby avoidance of double claiming CORSIA-eligible ACCs in Host Parties NDCs.

Section 5 of GCC [*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), establishes the foundational obligations of both Host Parties in ensuring that corresponding adjustments are applied and reported by Host Parties in accordance with the relevant CMA decisions. Paragraph 11(e) of the Standard requires the Host Party to apply corresponding adjustments for all authorized ACCs that are first transferred for use towards international purposes such as CORSIA. Further, Paragraph 11(f) requires the Host Party to report those

²¹ This may be used as a contribution by the Project activity for financing climate change activities and/or implementation of NDC in the host country. Once authorized and defined by the host Party, GCC Program will deduct and collect the ACCs as contribution and keep it secure in this account and transfer/cancel this upon request of the host party.

corresponding adjustments in the Biennial Transparency Report (BTR) covering the period in which the first transfer event occurred. Further, as confirmed in Q4 above, the attestations/HCLOA issued by Host Parties shall confirm the following information on authorization of ACCs for use towards CORSIA:

- a) The date and duration of the authorization, including the final date for ACCs to be issued, or to be used or cancelled, in connection with the first transfer specified by the Party for OIMP as per paragraph 2(b) of the decision 2/CMA.3, as applicable;
- b) The specification of the first transfer of the mitigation outcome, as specified by participating Parties as per paragraph 2 of the decision 2/CMA.3, as applicable;
- c) The uses covered by authorization: NDC, International mitigation purpose (e.g. CORSIA), Other Purposes (e.g. voluntary offsetting), or a combination of uses, consistent with decision 2/CMA.3, annex paragraph 1(d) and 1 (f).
- d) Where changes to the authorization occur, information on the circumstances in which such changes may occur and a description of the process for effecting such changes in a way that avoids double counting.

As safeguard to point (d) above, GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), Section 6.5, sets clear and detailed procedures on avoiding double claiming of ACCs as a result of changes to the attestations/HCLOA issued by a Host Party. In particular, paragraph 41 categorically states that Pursuant to decision 4/CMA.6, paragraphs 7 to 9, any changes, including amendment, withdrawal, or revocation, of the HCLOA shall not apply to, or affect, ACCs that have already been “first transferred”, unless otherwise specified by the Host Party in applicable terms and conditions of the HCLOA that specify that circumstances for such changes and the process for managing them, in order to ensure the avoidance of double counting of authorized ACCs.

B. Any planned/forthcoming changes, including their expected timelines (*if none*, “N/A”):

N/A

Q6. Please provide any additional information about the programme’s measures to require and demonstrate that host countries of emissions reduction activities agree to account for any offset units issued as a result of those activities, such that double claiming does not occur between the airline and the host country of the emissions reduction activity.

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Despite safeguards on application of corresponding adjustment by a Host Party and avoidance of double claiming explained in Questions 1 to 5 above, paragraphs 73 and 97 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), acknowledges that there is a risk of double claiming due to the following events:

- a) Amendment, revocation, or withdrawal of an HCLOA by a Host Party, affecting authorized ACCs that have been first transferred;
- b) Failure of a Host Party to report corresponding adjustments in respect of first transferred authorized ACCs in its BTR in which the first transfer event occurred, or in subsequent BTR;
- c) Failure of the Host Party to submit two consecutive BTRs to UNFCCC immediately following the first transfer event.

To address these double claiming risks, the GCC Program has established Insurance Approach and Buffer Approach in Sections 8.1 and 8.2 respectively of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#). Description and implementation of both approaches is comprehensively explained in Q2 above. Paragraph 73 of the Standard establishes the foundational rule: no CORSIA C+ labelled ACCs may be issued without Project Owners first applying either the Insurance Approach or the Buffer Approach to address the double claiming risk arising from changes to authorization or non-application of corresponding adjustments by Host Parties. This is a mandatory precondition to issuance.

Additionally, Paragraph 97 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) imposes an immediate notification obligation on all stakeholders — including Project Owners, Host Party and Acquiring Party authorized entities, and international airlines buying CORSIA-eligible ACCs — to inform the GCC Program upon the occurrence of any of the three double claiming trigger events: HCLOA amendment, revocation, or withdrawal; failure to report corresponding adjustments in the first or subsequent BTR; or failure to submit two consecutive BTRs following the first transfer event. Please note, the GCC Program does not rely solely on stakeholder notification. Paragraph 98 requires it to independently monitor for the same trigger events and to immediately notify affected Project Owners and authorized entities upon becoming aware of any occurrence.

Where a double claiming event is identified, paragraph 99 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) requires the GCC Program to issue a formal notice to Project Owners, authorized entities, and the Host Party's designated entity asking them to provide further details regarding the ACCs for which a Host Party failed to apply corresponding adjustment as required:

- (a) Project Title and Project Submission Number of the affected GCC project activity;
- (b) Nature of event that led to the instance of double claiming: (a) Amendment, revocation, or withdrawal of HCLOA, or (b) non-application of corresponding adjustments;
- (c) A copy of the amended HCLOA or Host Party's notification for revocation or withdrawal of HCLOA, as applicable;
- (d) Reasons for non-application of the corresponding adjustment, if applicable;
- (e) Details of the monitoring period for which instances of double claiming have occurred:
 - (i) Start and end date of the monitoring period;
 - (ii) Net quantity of the authorized ACCs issued after all deductions during the monitoring period and their market label (C+),
 - (iii) Total buffer contributions to the GCC 'Corresponding Adjustment Reserve Account' (CARA) by the affected project activity, if applicable;
 - (iv) Quantity of the authorized ACCs with CORSIA C+ label which are double claimed by the Host Party and which requires to be replaced by the project owners and/or the authorized entities;

Section 9 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) sets out the procedure for recovery of Double Claimed CORSIA C+ ACCs. Paragraph 101 establishes personal liability:

Project Owners and Host Party's authorized entities are required to fully replace double claimed CORSIA C+ labelled ACCs. Further, Paragraph 102 sets out the GCC Program's immediate operational responses upon confirming a double claiming instance. The GCC Program may freeze all further activity for the affected project on the GCC Projects Portal and GCC Registry; block an equivalent quantity of CORSIA-eligible ACCs from the same project still held in authorized entity accounts, to account for units already transferred to airlines; refuse all current and future issuance requests for the affected project until full replacement is completed; and require Project Owners and authorized entities to submit a compensation plan within 60 days of the formal notice issued by the GCC Program. In addition, Paragraph 103 prescribes the minimum content of that compensation plan under the Insurance Approach and Buffer Approach. Once the compensation plan is approved by the GCC Program, Project Owners and/or authorized entities shall submit evidence of full compensation for the double claimed ACCs within 90 days of the approval of compensation plan by the GCC Program (paragraphs 104-105). Where project owners and authorized entities of the affected GCC project activity failed to submit evidence for full compensation for the double claimed ACCs within 90 days of the approval of compensation plan by the GCC Program, the GCC Program will initiate the full recovery of double claimed ACCs as per provisions set out in paragraph 106 of [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

Lastly, Section 10.1, paragraph 108, provides assurance to the international airlines that even if double claiming of authorized ACCs occurs by Host Parties, this shall NOT result in removal of the CORSIA C+ label from affected CORSIA-eligible ACCs, thereby confirming the integrity of CORSIA-eligible ACCs used by airlines towards CORSIA obligations. When double claiming occurs, Project Owners and Host Party’s authorized entities must ensure full replacement of double-claimed ACCs in accordance with the provisions set out in Section 8 and 9 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q7. Does the Programme have measures in place to...	
a) make publicly available <u>any national government decisions</u> related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A? (Paragraph 3.7.11)	<input checked="" type="checkbox"/> YES
b) update information pertaining to host country attestation as often as necessary to avoid double-claiming? (Paragraph 3.7.11)	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to in a) and b):

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have measures in place to make publicly available any national government decisions related to accounting for units used in ICAO, including decisions related to the contents of host country attestations described in paragraph 3.7.8 of Appendix A?

Yes, the GCC Program have procedures in place to make publicly available any national government decisions related to accounting for units used in ICAO, including decisions related to the contents of host country attestations/HCLOAs, and update information pertaining to host country attestation/HCLOA as often as necessary to avoid double-claiming.

Paragraph 15 of the [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) defines that Authorization has three components, as applicable: Authorization of the cooperative approach/project activity, authorization of entities, and authorization of mitigation outcomes, as per paragraph 3 of decision 4/CMA.6. These authorizations may involve a single consolidated authorization process, or sequential processes, that entirely and collectively addresses the requirements on the authorization of the use of ITMOs, as outlined in paragraphs 4 and 5 of decision 4/CMA.6. Further, paragraphs 20, 23, 24, 25, and 28 requires Project Owners to submit evidence of all applicable authorizations to the GCC VVB and the GCC Program. In addition, Section 6.5 (paragraphs 45, 46, 47, and 48) and Section 8.3 mandates Project Owners to promptly inform the GCC VVB and GCC Program of any change (amendment, revocation, or withdrawal) to the issued HCLOA and submit the updated HCLOA to the GCC VVB and GCC Program.

b) Does the Programme have measures in place to update information pertaining to host country attestation as often as necessary to avoid double-claiming?

Yes, the GCC Program have procedures in place to update information pertaining to host country attestation or HCLOA as often as necessary to avoid double-claiming.

Paragraphs 67 and 68 of the GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) requires that all authorization statements, including authorization of entities, and authorization of use of ACCs, issued for GCC project activities shall be made publicly available on the GCC portal and GCC registry. The GCC registry shall capture and publish all relevant authorization-related information, inter alia, Host Parties authorized entities, authorizations of the use of ACCs, issued authorized ACCs with serial numbers, retirement and cancellation status and purpose, Acquiring Parties, authorized entities of Acquiring Parties, corresponding adjustment status, first transfer events and dates, proof of corresponding adjustments, buffer contribution to GCC corresponding adjustment reserve account, and replacement status for double claimed ACCs, as applicable. The relevant information will be available for Host Parties and Acquiring Parties for reporting their Annual Information to UNFCCC.

In addition, Paragraph 70 GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) mandates the GCC Program to frequently monitor and update the information on application of corresponding adjustment by a Host Party. The GCC Program shall monitor Host Party submissions to the UNFCCC, including BTRs submitted pursuant to Article 13 of the Paris Agreement, to verify the application of corresponding adjustments by the Host Parties. The GCC shall make the results of such monitoring, including verification of corresponding adjustments, publicly available on the GCC registry.

B. Any planned/forthcoming changes, including their expected timelines (if none, “N/A”):
N/A

Q8.a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim? (<i>Paragraph 3.7.12</i>)	<input checked="" type="checkbox"/> YES
Q8.b). Do the procedures referred to above... (<i>Paragraph 3.2.12</i>)	
(i) ...specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?	<input checked="" type="checkbox"/> YES
(ii) ...specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation ?	<input checked="" type="checkbox"/> YES
iii) ...require publication of all host-country attestations and related documentation generated by the emissions unit programme (e.g., results from the comparison)?	<input checked="" type="checkbox"/> YES

Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

a) Does the Programme have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the programme and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim?

Yes, the GCC Program have procedures in place to compare countries' accounting for emissions units in national emissions reports against the volumes of eligible units issued by the GCC Program and used under the CORSIA which the host country's national reporting focal point or designee otherwise attested to its intention to not double claim.

[*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), paragraph 70, requires the GCC Program to frequently monitor and update the information on application of corresponding adjustment by a Host Party- The GCC Program shall monitor Host Party submissions to the UNFCCC, including BTRs submitted pursuant to Article 13 of the Paris Agreement, to verify the application of corresponding adjustments by the Host Parties. The GCC shall make the results of such monitoring, including verification of corresponding adjustments, publicly available on the GCC registry.

Further, as per paragraph 71 of the GCC [*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#), for each reporting period covered by a Host Party's BTR, the GCC Program shall undertake a reconciliation of: (a) authorized ACCs recorded as 'first transferred' in the GCC registry, disaggregated by authorization purpose (use towards NDC, use towards CORSIA, or use for voluntary purposes); and (b) corresponding adjustments reported by the Host Party in the biennial transparency report. The results of this reconciliation shall inform the GCC Program's identification of potential double claiming.

b)i) Do the procedures referred to above specify the relevant accounting information in each report submitted in accordance with Section IV of Annex I to Decision 2/CMA.3?

b) ii) specify the expected timing and processes by which the programme will compare the host country's reported information on authorizations in its national reports with the information provided by the country in its attestation?

In accordance with Section IV of Annex I to Decision 2/CMA.3, Host Parties participating in cooperative approaches under Article 6 are required to submit three reports to the UNFCCC: an Initial Report, Annual Information, and Regular Information as part of Biennial Transparency Report (BTRs). Of these, information on application of corresponding adjustments by Host Parties shall reflect exclusively in the BTRs. Therefore, as confirmed in response Q8(a) above, as per paragraph 71 of the GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), for each reporting period covered by a Host Party's BTR, the GCC Program shall undertake a reconciliation of the following accounting information: (a) authorized ACCs recorded as 'first transferred' in the GCC registry, disaggregated by authorization purpose (use towards NDC, use towards CORSIA, or use for voluntary purposes); and (b) corresponding adjustments reported by the Host Party in the biennial transparency report. The information in the Host Parties BTRs shall be compared against the authorization information in the attestations/HCLOAs and authorized ACCs issued and first transferred in the GCC Registry.

Further, as per paragraph 72 of the GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), following each BTR submission cycle, the GCC Program shall monitor and record: (a) material instances of identified double claiming; (b) the GCC Program's response to such instances; (c) revisions, withdrawal, or revocation of HCLOA during the reporting period; and (d) the GCC Program's response to such revisions, withdrawal, or revocation.

b) iii) require publication of all host-country attestations and related documentation generated by the emissions unit programme (e.g., results from the comparison)?

The GCC Program Portal and Registry jointly records information on all attestations/authorizations/HCLOAs issued by Host Parties to GCC project activities, as confirmed in response Q1-Q7 above. Please refer paragraphs 67-69 of [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

Further, in response Q8(a) above, it is also confirmed that GCC shall monitor Host Party submissions to the UNFCCC, including BTRs submitted pursuant to Article 13 of the Paris Agreement, to verify the application of corresponding adjustments by the Host Parties. The GCC shall make the results of such monitoring, including verification of corresponding adjustments, publicly available on the GCC registry. In addition, GCC Program shall monitor and record (a) material instances of identified double claiming; (b) the GCC Program's response to such instances; (c) revisions, withdrawal, or revocation of HCLOA during the reporting period; and (d) the GCC Program's response to such revisions, withdrawal, or revocation. Please refer paragraphs 70-72 of [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

B. Any planned/forthcoming changes, including their expected timelines (if none, "N/A"):
N/A

<p>Q9. Would the Programme be willing and able, upon request, to report to ICAO’s relevant bodies, as requested, performance information related to, <i>inter alia</i>, any material instances of and programme responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related programme measures? (<i>Paragraph 3.7.13</i>)</p>	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Yes, the GCC Program is prepared to report to ICAO’s relevant bodies, as requested, performance information related to, *inter alia*, any material instances of and GCC Program’s responses to country-level double claiming; the nature of, and any changes to, the number, scale, and/or scope of host country attestations; any relevant changes to related Program measures.

Further, in response to Q1-Q8 above, it is comprehensively demonstrated that GCC Program has established procedures and digital infrastructure to transparently and accurately records all information on Host Parties attestations/authorizations/HCLOAs, changes to attestations/authorizations/HCLOAs, application and reporting of corresponding adjustments, instances of double claiming of CORSIA-eligible ACCs, if any, measures taken to address double claiming of CORSIA-eligible ACCs, and proof to full recovery of double claimed CORSIA-eligible ACCs. All such relevant information shall be compiled and submitted to ICAO’s relevant bodies to ensure full transparency and compliance.

B. Any planned/forthcoming changes, including their expected timelines (*if none, “N/A”*):

N/A

<p>Q10. Does the Programme have procedures in place for the programme, or proponents of the activities it supports, to compensate for, replace, or otherwise reconcile double claimed mitigation associated with units used under the CORSIA which the host country’s national accounting focal point or designee otherwise attested to its intention to not double claim, including in the instance that the attestation is withdrawn? (<i>Paragraph 3.7.14</i>)</p>	<input checked="" type="checkbox"/> YES
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Summarize and provide evidence of the policies and procedures referred to above:

A. Information reflecting the current state of the programme and its documentation (i.e., as of the time that this form was completed):

Despite safeguards on application of corresponding adjustment by a Host Party and avoidance of double claiming explained in Questions 1 to 5 above, paragraphs 73 and 97 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#), acknowledges that there is a risk of double claiming due to the following events:

- a) Amendment, revocation, or withdrawal of an HCLOA by a Host Party, affecting authorized ACCs that have been first transferred;

- b) Failure of a Host Party to report corresponding adjustments in respect of first transferred authorized ACCs in its BTR in which the first transfer event occurred, or in subsequent BTR;
- c) Failure of the Host Party to submit two consecutive BTRs to UNFCCC immediately following the first transfer event.

To address these double claiming risks, the GCC Program has established Insurance Approach and Buffer Approach in Sections 8.1 and 8.2 respectively of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#). Description and implementation of both approaches is comprehensively explained in Q2 above. Paragraph 73 of the Standard establishes the foundational rule: no CORSIA C+ labelled ACCs may be issued without Project Owners first applying either the Insurance Approach or the Buffer Approach to address the double claiming risk arising from changes to authorization or non-application of corresponding adjustments by Host Parties. This is a mandatory precondition to issuance.

Additionally, Paragraph 97 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) imposes an immediate notification obligation on all stakeholders — including Project Owners, Host Party and Acquiring Party authorized entities, and international airlines buying CORSIA-eligible ACCs — to inform the GCC Program upon the occurrence of any of the three double claiming trigger events: HCLOA amendment, revocation, or withdrawal; failure to report corresponding adjustments in the first or subsequent BTR; or failure to submit two consecutive BTRs following the first transfer event. Please note, the GCC Program does not rely solely on stakeholder notification. Paragraph 98 requires it to independently monitor for the same trigger events and to immediately notify affected Project Owners and authorized entities upon becoming aware of any occurrence.

Where a double claiming event is identified, paragraph 99 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) requires the GCC Program to issue a formal notice to Project Owners, authorized entities, and the Host Party's designated entity asking them to provide further details regarding the ACCs for which a Host Party failed to apply corresponding adjustment.

Section 9 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#) sets out the procedure for recovery of Double Claimed CORSIA C+ ACCs. Paragraph 101 establishes personal liability: Project Owners and Host Party's authorized entities are required to fully replace double claimed CORSIA C+ labelled ACCs. Further, Paragraph 102 sets out the GCC Program's immediate operational responses upon confirming a double claiming instance. The GCC Program may freeze all further activity for the affected project on the GCC Projects Portal and GCC Registry; block an equivalent quantity of CORSIA-eligible ACCs from the same project still held in authorized entity accounts, to account for units already transferred to airlines; refuse all current and future issuance requests for the affected project until full replacement is completed; and require Project Owners and authorized entities to submit a compensation plan within 60 days of the formal notice issued by the GCC Program. In addition, Paragraph 103 prescribes the minimum content of that compensation plan under the Insurance Approach and Buffer Approach. Once the compensation plan is approved by the GCC Program, Project Owners and/or authorized entities shall submit evidence of full compensation for the double claimed ACCs within 90 days of the approval of compensation plan by the GCC Program (paragraphs 104-105). Where project owners and authorized entities of the affected GCC project activity failed to submit evidence for full compensation for the double claimed ACCs within 90 days of the approval of compensation plan by the GCC

Program, the GCC Program will initiate the full recovery of double claimed ACCs as per provisions set out in paragraph 106 of [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

Lastly, Section 10.1, paragraph 108, provides assurance to the international airlines that even if double claiming of authorized ACCs occurs by Host Parties, this shall NOT result in removal of the CORSIA C+ label from affected CORSIA-eligible ACCs, thereby confirming the integrity of CORSIA-eligible ACCs used by airlines towards CORSIA obligations. When double claiming occurs, Project Owners and Host Party's authorized entities must ensure full replacement of double-claimed ACCs in accordance with the provisions set out in Section 8 and 9 of GCC [Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#).

B. Any planned/forthcoming changes, including their expected timelines (*if none, "N/A"*):

N/A

PART 6: Programme comments

Are there any additional comments the programme wishes to make to support the information provided in this form?

1) Eligibility of Nature Based Solutions (NBS) and Technological Removal (TR) activities for CORSIA First Phase

The GCC Program has included in all its program documents the rules and procedures for the issuance of CORSIA-eligible ACCs from NBS and TR activities. These rules and procedures are also cited in response to the relevant questions throughout this Application. The GCC Program seeks eligibility of Eligible Emissions Units from NBS activities (Sectoral Scope 14 and 15) and TR activities (Sectoral Scope 16) **for both CORSIA First Phase and Second Phase (2027-2029 period)**, and therefore, requests ICAO TAB to assess the completeness and compliance of rules and procedures for NBS and TR activities against Emissions Unit Criteria **for both CORSIA First Phase and Second Phase (2027-2029 period)**.

GCC Program requests consideration and assessment and seeks approval from the TAB of CORSIA.

2) Applicability of ‘Standard on Authorization and Avoidance of Double Claiming of ACCs’ for CORSIA First Phase

The GCC Program has recently revised the ‘Standard on Authorization and Avoidance of Double Claiming of ACCs’ to align the authorization and corresponding adjustment requirements in accordance with [decision 4/CMA.6](#), [decision 6/CMA.4](#), [decision 2/CMA.3](#), CORSIA Emissions Unit Eligibility Criteria 3.7 concerning double claiming, and further actions requested by TAB during 2024 assessment cycle. Furthermore, in line with the evolving market practices on addressing the risk of double claiming of CORSIA units by Host Parties, the GCC Program has also included the Insurance Approach as an option for Project Owners to address the risk of double claiming of CORSIA-eligible ACCs. Please note, the Buffer Approach is still permitted in the revised Standard, with certain modifications to strengthen its legal soundness for implementation.

All changes made to the current version of the ‘Standard on Authorization and Avoidance of Double Claiming of ACCs’ are listed in the ‘Revision History’ of the Standard.

Also note, ‘Standard on Authorization and Avoidance of Double Claiming of ACCs’ was earlier titled as ‘Standard on Avoidance of Double Claiming of Mitigation Outcomes in Host Country NDCs’. Both titles refer to the same document. And therefore, reference to ‘Standard on Avoidance of Double Claiming of Mitigation Outcomes in Host Country NDCs’ in any GCC document submitted for CORSIA approval shall be read and construed accordingly.

Pursuant to Criteria 3.7.10.2 to Supplementary Information for Assessment of Emission Unit Programmes (Appendix A to Programme Application Form), the GCC Program is submitting the ‘[Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)](#)’ for review and approval by ICAO TAB **for both CORSIA First Phase and CORSIA Second Phase (2027-2029 period)**. The Standard is currently under global stakeholder consultation for public comments on GCC website and will be published for use **for both CORSIA First Phase and CORSIA Second Phase (2027-2029 period)** only after public comments have been addressed and considered by GCC Regulatory Committee and ICAO TAB approval has been obtained.

GCC Program requests consideration and assessment and seeks approval from the TAB of CORSIA.

3) Applicability of ‘*Standard on CORSIA Eligibility of Project and Issuances (V3.0)*’ for CORSIA First Phase

The GCC Program has recently revised the [*Standard on CORSIA Eligibility of Project and Issuances\(V3.0\)*](#) to align CORSIA First Phase requirements with the ‘[*Standard on Authorization and Avoidance of Double Claiming of ACCs \(V4.0\)*](#)’, [decision 4/CMA.6](#), [decision 6/CMA.4](#), [decision 2/CMA.3](#), CORSIA Emissions Unit Eligibility Criteria 3.7 concerning double claiming, and further actions requested by TAB during 2024 assessment cycle.

Pursuant to Criteria 3.7.10.2 to Criteria 3.7.10.2 to Supplementary Information for Assessment of Emission Unit Programmes (Appendix A to Programme Application Form), the GCC Program is submitting the [*Standard on CORSIA Eligibility of Project and Issuances\(V3.0\)*](#) for review and approval by ICAO TAB **for both CORSIA First Phase and CORSIA Second Phase (2027-2029 period)**. The Standard is currently under global stakeholder consultation for public comments on GCC website and will be published for use **for both CORSIA First Phase and CORSIA Second Phase (2027-2029 period)** only after public comments have been addressed and considered by GCC Regulatory Committee and ICAO TAB approval has been obtained.

GCC Program requests consideration and assessment and seeks approval from the TAB of CORSIA.

4) GCC recommendation on Renewable Energy Projects eligibility for Phase-2:

‘CORSIA Eligible Emissions Units’ for approval of Phase 1 for GCC Program has excluded projects which issue ACCs to activities involving grid-connected renewable electricity generation/supply that are estimated (at the time of activity registration) to have a maximum output capacity greater than 15 mega-watt of electricity, individually or grouped.

Renewable energy project category is among those that have most definitive MRV and has quantifiable data/information for additionality assessment. More importantly, since majority of countries have these projects included in the NDC (non-conditional and conditional), the probability of issuance of HCLOA in this project category is high. Therefore, **GCC recommends** the following:

- a) For a good supply and predictability of CORSIA Phase-2 units, the restrictions **should not be applied by TAB on grid-connected renewable energy projects that have a maximum output capacity greater than 15 mega-watt of electricity**, individually or grouped.
- b) If TAB decides to maintain the above restrictions, it may like to clarify that the restrictions do not apply to renewable energy projects: (a) located offshore or using novel technologies (e.g, hybrid systems either on-shore or offshore); or/and (b) supplying total electricity (100%) for captive consumption either using a dedicated transmission line or via wheeling through grid and/or (c) renewable energy projects using an energy storage system (e.g., battery energy storage system, pumped hydro storage system, fly-wheels, etc). Refer [*Standard on CORSIA Eligibility of Projects and Issuances*](#).

GCC Program requests consideration and assessment and seeks approval from the TAB of CORSIA.

5) Submission of GCC documents with reference to CORSIA Second Phase (2027-2029 period)

All GCC documents that are published for use in project activities and referenced in this Application do not include explicit references to CORSIA Second Phase (2027-2029 period). This practice is followed as the GCC Program is not yet approved for CORSIA Second Phase (2027-2029 period). Notwithstanding this,

all published GCC documents are fully conformant with the CORSIA Emissions Unit Criteria, including subsequent guidelines and clarifications on criteria. Upon approval of the GCC Program for the CORSIA Second Phase (2027-2029 period) by ICAO, all relevant GCC documents will be updated to extend their applicability to the CORSIA Second Phase (2027-2029 period) accordingly.

GCC Program requests consideration and assessment and seeks approval from the TAB of CORSIA.

6) Enclosures and Attachments to this Application

Please note that this application also includes a number of documents as Enclosures and Attachments as described below.

Annex 1: CVs of GCC Staff

Annex 2: GCC Organization Chart

Annex 3: Professional liability insurance (CONFIDENTIAL)

Annex 4: 2025 Audited Financial Statement (CONFIDENTIAL)

Annex 5: GORD Conflict of Interest Policy (CONFIDENTIAL)

Appendix B: Programme Assessment Scope

Appendix C: Programme Exclusions Scope

Appendix D: Registry Attestations

SECTION IV: SIGNATURE

I certify that I am the administrator or authorized representative (“Programme Representative”) of the emissions unit programme (“Programme”) represented in a) this form, b) evidence accompanying this form, and c) any subsequent oral and/or written correspondence (a-c: “Programme Submission”) between the Programme and ICAO; and that I am duly authorized to represent the Programme in all matters related to ICAO’s analysis of this application form; and that ICAO will be promptly informed of any changes to the contact person(s) or contact information listed in this form.

As the Programme Representative, I certify that all information in this form is true, accurate, and complete to the best of my knowledge.

As the Programme Representative, I acknowledge that:

the Programme’s participation in the assessment does not guarantee, equate to, or prejudice future decisions by Council regarding CORSIA-eligible emissions units; and

the ICAO is not responsible for and shall not be liable for any losses, damages, liabilities, or expenses that the Programme may incur arising from or associated with its voluntary participation in the assessment; and

as a condition of participating in the assessment, the Programme will not at any point publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme and ICAO, and of the assessment process generally, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

Signed:



Dr. Yousef Alhorr,

08 March 2026

Founding Chairman

Date signed

Programme Representative (*Signature*)

(This signature page may be printed, signed, scanned and submitted as a separate file attachment)



| ICAO

Programme Application Form, Appendix B

Programme Assessment Scope

CONTENTS: With this document, programmes define which of their activities they are submitting for assessment by the TAB. The two sheets are described below:

- Sheet A) Activities the programme describes in this form, which will be assessed by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

SHEET A: DESCRIBED ACTIVITIES (Here, list activities supported by the programme that are described in this form and submitted for assessment by TAB, whether or not these activities are currently within the programme's Scope of Eligibility for the 2024-2026 assessment period in case the programme is eligible for that period)

Sector	Supported activity type(s)	Implementation level(s)	Geography(ies)
e.g. Waste, Energy	e.g., Landfill methane capture; Coal mine methane capture;	e.g., Project-level only; Programmes of activities; Sector-scale	e.g., Global; Non-Annex I-only; Country X only
SS 1: Energy industries (renewable/non-renewable sources)	- Power and heat generation from non-renewable energy sources and biomass, including construction of new plants, capacity increases, plant retrofitting, energy efficiency and fuel switching; - District heating systems and power grids, including construction of new grids and systems, extension of existing grids and systems and interconnection of grids and systems. - Power and heat generation from renewable energy sources, including construction of new plants, capacity increases, plant retrofitting, energy efficiency and fuel switching.	Project level only	Global
SS 2: Energy distribution	Energy efficiency measures in power transmission and distribution.	Project level only	Global
SS 3: Energy demand	Demand-side energy efficiency measures in diverse sectors, such as pumping systems, lighting systems, household appliances and buildings.	Project level only	Global
SS 4: Manufacturing industries	Cement production, in particular fuel switching and use of alternative raw materials.	Project level only	Global
SS 5: Chemical industry	- Production of chemicals processed and manufactured materials, such as biodiesel, charcoal, upgraded biogas, ammonia, urea, CO ₂ -based chemicals and hydrogen. - Management and abatement of N ₂ O emissions from caprolactam, nitric and adipic acid plants. Typical GHG emissions: This sectoral scope covers activities related to construction of buildings, such as using less GHG-intensive construction techniques and materials. This does not cover energy efficiency in buildings. Those types of activities are covered under the sectoral scope 3-Energy Demand.	Project level only	Global
SS 6: Construction		Project level only	Global
SS 7: Transport	Introduction of modal shifts, fuel switches and less GHG-intensive transport modes in the transport of freight and passengers.	Project level only	Global
SS 8: Mining/mineral production	- Management of mine methane; - Capture and use of waste gas.	Project level only	Global
SS 9: Metal production	- Management of PFC emissions in aluminium production. - Management of CO ₂ emissions in iron production; - Waste gas recovery and use in iron and steel production.	Project level only	Global
SS 10: Fugitive emissions from fuels (solid, oil and gas)	Management of leakage, venting and flaring of natural gas and associated petroleum gas in oil and gas facilities.	Project level only	Global
SS 11: Fugitive emissions from production and consumption of halocarbons and sulphur hexafluoride	- Mitigation of HFC emissions used as refrigerant and blowing agent; - Mitigation of SF ₆ emissions used as insulating gas in electrical equipment; - Mitigation of fluorinated gases emissions used in semiconductor manufacturing. excluded	Project level only	Global
SS 12: Solvents use	Projects involving the use of solvents. - Solid waste disposal in landfills; - Alternative methods of solid waste management, such as gasification, incineration, recycling and production of refuse derived fuel; - Wastewater treatment systems; - Biogas management and Manure management systems;	Project level only	Global
SS 13: Waste handling and disposal	- Afforestation, reforestation, and forest restoration - Improved forest management - Agroforestry - Urban forestry - Revegetation - Wetland and mangrove restoration	Project level only	Global
SS 14: Afforestation and reforestation		Project level only	Global
SS 15: Agriculture	Agricultural land management, and Management of fertilizer application.	Project level only	Global
SS 16: Carbon capture and storage of CO ₂ in geological formation	- CO ₂ capture from eligible point sources and storing in geological sites - Direct Air Capture (DAC) of CO ₂ and storing in geological sites - Biogenic CO ₂ capture and storing in geological sites	Project level only	Global
SS 17: Other activities involving removals	- This sectoral scope covers processes to remove greenhouse gases from the atmosphere through anthropogenic activities and durably store them. - This sectoral scope covers anthropogenic activities removing CO ₂ from the atmosphere and durably storing it in geological, terrestrial, or ocean reservoirs, or in products. It includes existing and potential anthropogenic enhancement of biological, geochemical or chemical CO ₂ sinks, but excludes natural CO ₂ uptake not directly	Project level only	Global

Revised Scopes included for assessment by TAB: Units for approval of Phase 1 for GCC Program has excluded projects which issue ACCs to renewable electricity generation/supply that are estimated (at the time of activity registration) greater than 15 mega-watt of electricity, individually or grouped. **TAB** clarify whether this limitation is not applicable to renewable electricity generation power offshore or using novel technologies (e.g. hybrid systems either on-shore or offshore); or/and (100%) for captive consumption either using a dedicated transmission line or via wheeling system (e.g., battery energy storage system, pumped hydro storage system, fly-wheels, etc.). Standard on CORSIA Eligibility of Projects and Issuances (https://globalcarboncouncil.com/2.0_Standard-on-CORSIA-Eligibility-of-Projects-and-Issuances-V3.0_.pdf)

Note: CDM Methodology (AM0001) has been

New Sectoral Scopes included for assessment by TAB

New Sectoral Scope included for assessment by TAB

New Sectoral Scopes included for assessment by TAB: been a new scope introduced and approved by Article 6.4 of UNFCCC and GCC has also i

SHEET B: METHODOLOGIES / PROTOCOLS LIST (Here, list all methodologies / protocols that support activities described in Sheet A)

Methodology name	Unique Methodology / Protocol Identifier	Applicable methodology version(s)	Date of entry into force of the most recent version	Prior version of the methodology that are credited by the Programme (if applicable)	Greenhouse / other gases addressed in methodology	Web link to methodology
e.g. Methodology to XYZ	e.g. AMM-123-XXX	e.g. V1.0	01/01/2018			
CC Methods - Approved						
Source: GCC Website	Active Methodologies (GCC)					
Methodology for Renewable Energy Generation Project Supplying Electricity to Grid or Captive Consumers	GCMM001	4.0	2-Nov-20	based under Version 2 and 3	CO2	Methodology for Renewable Energy Generation Project Supplying Electricity to Grid or Captive Consumers
Methodology for Energy Storage in Pumping System	GCMM002	1.0	26-Jan-20		CO2	Methodology for Energy Storage in Pumping System
Methodology for Energy Generation from Animal Manure and Waste Management Projects	GCMM003	2.0	2-Nov-20	RFR submitted under version 1 but not approved	CO2, CH4	Methodology for Energy Generation from Animal Manure and Waste Management Projects
Methodology for Waste Grid Connected Renewable Plant	GCMM004	1.0	27-Jan-20		CO2	Methodology for Waste Grid Connected Renewable Energy Based Desalination Plant
Methodology for Desalinated Water Storage in Buildings	GCMM005	1.0	23-Jan-20		CO2, CH4	Methodology for Desalinated Water Storage in Buildings
Energy Efficiency Measures in existing Central Cooling Systems	GCMM006	1.0	15-Jan-20		CO2, Refrigerants	Methodology for energy efficiency measures in existing Central Cooling Systems
Methodology for private captive use for long-distance interurban travel	GCMM007	1.0	17-Feb-24	NA	CO2, CH4	Methodology for private captive use for long-distance interurban travel
Methodology for Project Activities Involving the Capture, Transport, and Geological Storage of Carbon Dioxide	GCMM001	1.1	1-Apr-24	NA	CO2	https://www.ghgsolution.com/en/content/Articles/2024/05/05/GCCMM001-Methodology-for-project-activities-involving-the-capture-transport-and-geological-storage-of-carbon-dioxide.pdf
Guidance for Geological CO2 Storage	GCMT001	1.1	1-Apr-24	NA	CO2	Guidance for Geological CO2 Storage
GCC NBS Methodology for Forestry Projects on lands except Wetlands	GCMM4001	1.0	30-Sep-24	NA	CO2, CH4, N2O	GCC NBS Methodology for Forestry Projects on lands except Wetlands
GCC NBS Methodology for Project Activities on the Boreas Mangrove Habitats	GCMM4002	1.0	30-Sep-24	NA	CO2, CH4, N2O, CO	GCC NBS Methodology for Project Activities on the Boreas Mangrove Habitats
GCC NBS Methodology for Restoring Drained Portlands	GCMM4003	1.0	2-Nov-24	NA	CO2, CH4, N2O, CO	GCC NBS Methodology for Restoring Drained Portlands
CC Methods - Under Development						
Source: GCC Website	https://ghgsolution.com/en/web-content/methodologies/					
Methodology for benchmarking of energy efficiency & fuel switching in buildings	GCMM1001	XX	Under Public Consultation	NA	CO2	Methodology for benchmarking of energy efficiency & fuel switching in buildings
Low Carbon Ammonia Methodology	GCMM1002	XX	Under Public Consultation	NA	CO2	Low Carbon Ammonia Methodology
Methodology for Renewable Energy Generation for Third-Party Consumers	GCMM1004	XX	Under Public Consultation	NA	CO2, CH4, Refrigerants	Methodology for Renewable Energy Generation for Third-Party Consumers
Methodology for Clean Cooking Transition using DBMR Protocol	GCMM1016	XX	Under Public Consultation	NA	CO2, CH4, N2O	Methodology for Clean Cooking Transition using DBMR Protocol
Methodology for decarbonisation of commercial and residential buildings	GCMM1017	XX	Under Public Consultation	NA	CO2, CH4, Refrigerants	Methodology for decarbonisation of commercial and residential buildings
Early decommissioning of coal power plants	GCMM1005	XX	Under Development	NA	CO2, CH4	Early decommissioning of coal power plants
Grid-connected Renewable Energy Storage System and Pump Storage	GCMM1006	XX	Under Development	NA	CO2, CH4, Refrigerants	Grid-connected Renewable Energy Storage System and Pump Storage
Avoidance of methane from Rice cultivation	GCMM1007	XX	Under Development	NA	CO2, CH4, N2O	Avoidance of methane from Rice cultivation
Biomass Carbon conversion to stable biochar	GCMM1008	XX	Under Development	NA	CO2, CH4, N2O	Biomass Carbon conversion to stable biochar
Methodology for reducing emissions intensity in dairy sector (enteric fermentation)	GCMM1009	XX	Under Development	NA	CO2, CH4, N2O	Methodology for reducing emissions intensity in dairy sector (enteric fermentation)
Methodology for the Conservation and Restoration Marine Ecosystems (Mangroves, Seagrasses and Saltmarshes)	GCMM1012	XX	Under Development	NA	CO2, CH4, N2O	Methodology for the Conservation and Restoration Marine Ecosystems (Mangroves, Seagrasses and Saltmarshes)
Methodology for GHG Emissions Reductions from Manure Management Systems	GCMM1014	XX	Under Development	NA	CO2, CH4, N2O	Methodology for GHG Emissions Reductions from Manure Management Systems
Methodology for Soil Organic Carbon for Mineral Soil	GCMM1015	XX	Under Development	NA	CO2, CH4, N2O	Methodology for Soil Organic Carbon for Mineral Soil
Methodology for substituting fossil fuel based lighting with LED/ CFL lighting systems using DBMR Protocol (A)	GCMM1019	XX	Under Development	NA	CO2, CH4	Methodology for substituting fossil fuel based lighting with LED/ CFL lighting systems using DBMR Protocol (A)
Methodology for Plugging Oil and Gas Wells	GCMM1020	XX	Under Development	NA	CO2, CH4	Methodology for Plugging Oil and Gas Wells
Methodology for Modal Shift Transportation Application Initiative	GCMM1021	XX	Under Development	NA	CO2, CH4	Methodology for Modal Shift Transportation Application Initiative
Article 6.4 Methodologies - allowed by GCC:						
Source: GCC Website	Active Methodologies (A6.4)					
Flaring or use of landfill gas	A6.4-AMM-001	01.0	Valid from 30 October 2023 for five years, until 29 October 2030		CO2, CH4, N2O	https://unfccc.int/ghg-accounting-and-reporting/the-ghg-accounting-and-reporting-articles/6-4-allowable-methodologies/a6-4-amm-001
Approved Methodologies that will be published for use under PACM in the future						
AMM Methodologies - allowed by GCC:						
Source: GCC Website	Active Methodologies (AMM)					
Analysis of the least-cost fuel option for seasonally operating biomass cogeneration plants — Version 1.0	AMM007	1	13-Jan-04	NA	CO2	Analysis of the least-cost fuel option for seasonally operating biomass cogeneration plants — Version 1.0
Recovery and utilization of gas from oil fields that would otherwise be flared or vented — Version 2.0	AMM009	7	8-Nov-13	NA	CO2	Recovery and utilization of gas from oil fields that would otherwise be flared or vented — Version 2.0
Steam system efficiency improvements by installing steam traps and venting condensate — Version 2.0	AMM010	4	21-Jan-16	NA	CO2	Steam system efficiency improvements by installing steam traps and venting condensate — Version 2.0
Baseline methodology for steam optimization systems — Version 4.0	AMM014	4	22-Jul-16	NA	CO2, CH4	Baseline methodology for steam optimization systems — Version 4.0
Renewable energy projects replacing part of the electricity production of an existing fossil fuel-fired power plant	AMM015	2	18-May-16	NA	CO2	Renewable energy projects replacing part of the electricity production of an existing fossil fuel-fired power plant
Baseline methodology for water generation efficiency improvements — Version 2.0	AMM017	2	27-Feb-16	NA	CO2, N2O	Baseline methodology for water generation efficiency improvements — Version 2.0
Baseline Methodology for decomposition of N2O from existing adipic acid production facilities — Version 4.0	AMM021	3	27-Feb-16	NA	CH4	Baseline Methodology for decomposition of N2O from existing adipic acid production facilities — Version 4.0
Leak detection and repair in gas production, processing, transmission, storage and distribution systems and in oil	AMM023	3	29-Sep-17	NA	CO2	Leak detection and repair in gas production, processing, transmission, storage and distribution systems and in oil
Methodology for zero-emissions grid-connected electricity generation from renewable sources in Chile or in countries with net-zero based dispatch grid — Version 1.0	AMM024	3	2-Nov-20	NA	CO2, CH4	Methodology for zero-emissions grid-connected electricity generation from renewable sources in Chile or in countries with net-zero based dispatch grid — Version 1.0
Substitution of CO2 feed from mineral carbonates CO2 from organic residual streams in the production of urea or N2O destruction in the tail gas of Caprolactam production plants — Version 6.0	AMM025	3	8-Sep-22	NA	CO2	Substitution of CO2 feed from mineral carbonates CO2 from organic residual streams in the production of urea or N2O destruction in the tail gas of Caprolactam production plants — Version 6.0
CO2 destruction in the tail gas of Caprolactam production plants — Version 6.0	AMM026	6	31-Mar-23	NA	CO2, CH4, N2O	CO2 destruction in the tail gas of Caprolactam production plants — Version 6.0
PTC emission reduction from anode off-gas mitigation at primary aluminum smelting facilities — Version 4.0.0	AMM029	4.0.0	11-May-22	NA	CH4, CO2	PTC emission reduction from anode off-gas mitigation at primary aluminum smelting facilities — Version 4.0.0
Lead paint remediation projects — Version 4.0	AMM031	4	8-Sep-22	NA	CO2, CH4, N2O	Lead paint remediation projects — Version 4.0
SO2 emission reduction in electrical grid — Version 2.0	AMM032	2.0	23-Nov-20	NA	SF6	SO2 emission reduction in electrical grid — Version 2.0
Use of biomass in heat generation equipment — Version 2.0	AMM033	2.0	11-Mar-22	NA	CO2, CH4, N2O	Use of biomass in heat generation equipment — Version 2.0
Flare or vent reduction and utilization of gas from oil wells as a feedstock — Version 1.0	AMM037	3	22-Jul-16	NA	CO2, CH4	Flare or vent reduction and utilization of gas from oil wells as a feedstock — Version 1.0
Methodology for improved electrical energy efficiency by replacing old cast iron pipes or steel pipes without cathodic	AMM041	2	2-Nov-20	NA	CH4	Methodology for improved electrical energy efficiency by replacing old cast iron pipes or steel pipes without cathodic
Energy efficiency improvement projects: boiler retrofits in existing facilities — Version 1.0	AMM042	2.0	23-Oct-16	NA	CO2	Energy efficiency improvement projects: boiler retrofits in existing facilities — Version 1.0
Grid-connected industrial electricity systems — Version 1.0	AMM043	2.0	22-Jul-16	NA	CO2, SF6	Grid-connected industrial electricity systems — Version 1.0
Distribution of efficient light bulbs to households — Version 1.0	AMM046	3	26-Jun-16	NA	CO2	Distribution of efficient light bulbs to households — Version 1.0
New cogeneration project with steam supply to multiple customers and heat to multiple customers — Version 5.0	AMM048	5.0	31-Mar-23	NA	CO2	New cogeneration project with steam supply to multiple customers and heat to multiple customers — Version 5.0
Methodology for gas based energy generation in an industrial facility — Version 3.0	AMM049	3	27-Feb-16	NA	CO2	Methodology for gas based energy generation in an industrial facility — Version 3.0
Feed-in to an integrated biomass manufacturing process — Version 1.0	AMM050	2.0	30-Jun-16	NA	CO2	Feed-in to an integrated biomass manufacturing process — Version 1.0
Increased electricity generation from existing hydropower stations through Decision Support System optimization	AMM052	3	22-Jul-16	NA	CO2	Increased electricity generation from existing hydropower stations through Decision Support System optimization
Biogenic methane injection in a natural gas distribution grid — Version 1.0	AMM053	1.0	13-Apr-17	NA	CO2, CH4	Biogenic methane injection in a natural gas distribution grid — Version 1.0
Energy and utilization of waste gas in refinery gas plant — Version 2.0	AMM055	2.0	3-Jul-16	NA	CO2	Energy and utilization of waste gas in refinery gas plant — Version 2.0
Efficiency improvement by boiler replacement or rehabilitation and optimal feed water in fossil fuel-fired steam	AMM056	1	26-Jul-16	NA	CO2	Efficiency improvement by boiler replacement or rehabilitation and optimal feed water in fossil fuel-fired steam
CO2 emissions from biomass streams through use as feedstock in pulp and paper, cardboard, fibreboard or bio	AMM057	1	28-Apr-16	NA	CO2, CH4	CO2 emissions from biomass streams through use as feedstock in pulp and paper, cardboard, fibreboard or bio
Introduction of a distillate heating system — Version 5.0	AMM058	5	22-Jul-16	NA	CO2	Introduction of a distillate heating system — Version 5.0
Reduction of GHG emissions from primary aluminum smelters — Version 2.0	AMM059	2	22-Jul-16	NA	CO2, CH4, C2F6	Reduction of GHG emissions from primary aluminum smelters — Version 2.0
Power savings through supply by energy efficient chillers — Version 2.0	AMM060	2	22-Jul-16	NA	CO2, Refrigerants	Power savings through supply by energy efficient chillers — Version 2.0
Methodology for rehabilitation and energy efficiency improvement in existing power plants — Version 1.1	AMM061	2.1	30-May-16	NA	CO2	Methodology for rehabilitation and energy efficiency improvement in existing power plants — Version 1.1
Energy efficiency improvements of a power plant through retrofitting turbines — Version 1.0	AMM062	2	13-Apr-16	NA	CO2	Energy efficiency improvements of a power plant through retrofitting turbines — Version 1.0
Recovery of CO2 from tail gas in industrial facilities by substituting the use of fossil fuels for production of CO2 —	AMM063	1.0	30-Jun-16	NA	CO2	Recovery of CO2 from tail gas in industrial facilities by substituting the use of fossil fuels for production of CO2 —
Capture and utilization of decarbonized fine methanol (evolving cool stream) or wet methanol — Version 3.0	AMM064	3.0	2-May-16	NA	CO2, CH4	Capture and utilization of decarbonized fine methanol (evolving cool stream) or wet methanol — Version 3.0
Replacement of SO2 abatement cover gas in the magnesium industry — Version 2.1	AMM065	2.1	16-Aug-16	NA	CO2, CH4, N2O, SF6, HFCs	Replacement of SO2 abatement cover gas in the magnesium industry — Version 2.1
GHG emissions reduction through waste heat utilization for heating of materials in sponge iron manufacturing	AMM067	2	16-Aug-16	NA	CO2	GHG emissions reduction through waste heat utilization for heating of materials in sponge iron manufacturing
Methodology for installation of energy efficient transformers in a power distribution grid — Version 2.0	AMM068	2	15-Sep-16	NA	CO2	Methodology for installation of energy efficient transformers in a power distribution grid — Version 2.0
Methodology for improved energy efficiency by installing fan speed reduction facility — Version 1.0	AMM069	2	18-Sep-16	NA	CO2	Methodology for improved energy efficiency by installing fan speed reduction facility — Version 1.0
Biogenic methane use as feedstock and fuel for iron gas production — Version 2.0	AMM070	2	18-Sep-16	NA	CO2	Biogenic methane use as feedstock and fuel for iron gas production — Version 2.0
Biogenic methane use as feedstock and fuel for iron gas production — Version 2.0	AMM071	3.1.0	18-Sep-16	NA	CO2	Biogenic methane use as feedstock and fuel for iron gas production — Version 2.0
Manufacturing and servicing of domestic and/or small commercial refrigeration appliances using a low GWP ref	AMM072	3	8-Sep-22	NA	Refrigerants	Manufacturing and servicing of domestic and/or small commercial refrigeration appliances using a low GWP ref
Fossil Fuel Displacement by Geothermal Resources for Space Heating — Version 1.0	AMM073	1	31-Mar-16	NA	CO2, CH4, N2O	Fossil Fuel Displacement by Geothermal Resources for Space Heating — Version 1.0
GHG emissions reduction from multi-site methane collection and treatment in an central plant — Version 1.0	AMM074	1	27-Nov-16	NA	CO2, CH4, N2O	GHG emissions reduction from multi-site methane collection and treatment in an central plant — Version 1.0
Methodology for new grid-connected power plants using permeate gas recovery from ammonia — Version 1.0	AMM075	1.0	13-Apr-16	NA	CO2	Methodology for new grid-connected power plants using permeate gas recovery from ammonia — Version 1.0
Methodology for collection, processing and supply of biogas to end-users for production of heat — Version 1.0	AMM076	1	12-Feb-16	NA	CO2, CH4	Methodology for collection, processing and supply of biogas to end-users for production of heat — Version 1.0
Implementation of fossil fuel tri-generation systems in existing industrial facilities — Version 1.0	AMM077	1	24-Jul-16	NA	CO2, CH4	Implementation of fossil fuel tri-generation systems in existing industrial facilities — Version 1.0
Recovery of gas from oil wells that would otherwise be vented or flared and used to inject to specific condensate	AMM078	1	12-Feb-16	NA	CO2, CH4	Recovery of gas from oil wells that would otherwise be vented or flared and used to inject to specific condensate
Point Use Abatement Device to Reduce SF6 Emissions in LED Manufacturing Operation — Version 2.0	AMM079	2.0	27-Mar-16	NA	CO2, SF6	Point Use Abatement Device to Reduce SF6 Emissions in LED Manufacturing Operation — Version 2.0
Recovery of SF6 from gas insulated electrical equipment in existing facilities — Version 2.0	AMM080	2	18-Oct-16	NA	CO2, CH4, N2O	Recovery of SF6 from gas insulated electrical equipment in existing facilities — Version 2.0
Mitigation of GHG emissions from waste treatment in a waste-to-energy waste treatment plant — Version 1.0	AMM081	1	27-Mar-16	NA	CO2, CH4	Mitigation of GHG emissions from waste treatment in a waste-to-energy waste treatment plant — Version 1.0
Use of charcoal from plantable renewable biomass as a new iron ore reduction system — Version 2.0	AMM082	2	29-Nov-16	NA	CO2, CH4, N2O	Use of charcoal from plantable renewable biomass as a new iron ore reduction system — Version 2.0
Use of charcoal from plantable renewable biomass in a new iron ore reduction system — Version 2.0	AMM083	2	29-Nov-16	NA	CO2, CH4, N2O	Use of charcoal from plantable renewable biomass in a new iron ore reduction system — Version 2.0
Avoidance of landfill gas emissions by in-situ destruction of landfills — Version 1.0.1	AMM084	1.0.1	16-Jun-16	NA	CO2	Avoidance of landfill gas emissions by in-situ destruction of landfills — Version 1.0.1
Installation of cogeneration system supplying electricity and chilled water to new existing consumers — Vers	AMM085	3	20-Oct-24	NA	CO2, CH4	Installation of cogeneration system supplying electricity and chilled water to new existing consumers — Vers
CO2 abatement from nitric acid production — Version 1.0	AMM086	1	28-Apr-16	NA	CO2	CO2 abatement from nitric acid production — Version 1.0
Air separation using cryogenic energy recovered from the separation of LNG — Version 1.0	AMM088	1	29-Jul-16	NA	CO2	Air separation using cryogenic energy recovered from the separation of LNG — Version 1.0
Production of diesel using refined feedstock of gasoil and upgrade oil — Version 1.0	AMM089	1	11-Mar-22	NA	CO2, CH4, N2O	Production of diesel using refined feedstock of gasoil and upgrade oil — Version 1.0
Modal shift in transportation of cargo from road transportation to water or rail transportation — Version 1.0	AMM090	1.0	17-Sep-16	NA	CO2	Modal shift in transportation of cargo from road transportation to water or rail transportation — Version 1.0
Energy efficiency technologies and fuel switching in existing buildings — Version 1.0	AMM091	1.0	29-Nov-16	NA	CO2, CH4, Refrigerants	Energy efficiency technologies and fuel switching in existing buildings — Version 1.0
Substitution of PFC gases for cleaning Chemical Vapor Deposition (CVD) reactors in the semiconductor indust	AMM092	2.0.0	23-Nov-20	NA	CO2, CH4, C4F8	Substitution of PFC gases for cleaning Chemical Vapor Deposition (CVD) reactors in the semiconductor indust
Avoidance of landfill gas emissions by passive aeration of landfills — Version 1.0.1	AMM093	1.0.1	13-Jul-16	NA	CO2	Avoidance of landfill gas emissions by passive aeration of landfills — Version 1.0.1
Refrigeration of biomass based and/or water for bioethanol or bioethanol — Version 2.0	AMM094	2.0	21-Sep-16	NA	CO2	Refrigeration of biomass based and/or water for bioethanol or bioethanol — Version 2.0
Waste gas based combined cycle power plant in a Greenfield and non steel plant — Version 1.0	AMM095	1.0	29-Sep-16	NA	CO2	Waste gas based combined cycle power plant in a Greenfield and non steel plant — Version 1.0
GHG emissions reduction through installation of a distillation system in a petrochemical manufacturing facility — V	AMM096	1.0	29-Sep-16	NA	CO2	GHG emissions reduction through installation of a distillation system in a petrochemical manufacturing facility — V
Installation of high voltage direct current power transmission line — Version 1.0	AMM097	1.0	29-Sep-16	NA	CO2	Installation of high voltage direct current power transmission line — Version 1.0
Utilization of ammonia plant off-gas for steam generation — Version 1.0	AMM098	1.0	29-Sep-16	NA	CO2, CH4	Utilization of ammonia plant off-gas for steam generation — Version 1.0
Installation of a new natural gas fired gas turbine to an existing CHP plant — Version 1.0	AMM099	1.0	25-Nov-16	NA	CO2	Installation of a new natural gas fired gas turbine to an existing CHP plant — Version 1.0
Integrated Steam Combined Cycle (ISCC) projects — Version 1.0	AMM100	1.0	25-Nov-16	NA	CO2	Integrated Steam Combined Cycle (ISCC) projects — Version 1.0
High speed passenger rail systems — Version 1.0	AMM101	2.0	24-Jul-16	NA	CO2, CH4	High speed passenger rail systems — Version 1.0
Renewable energy generation in industrial grids — Version 4.0	AMM103	4	28-Nov-16	NA	CO2, CH4	Renewable energy generation in industrial grids — Version 4.0
Reconnection of electricity grids in countries with power interconnector — Version 2.0	AMM104	2.0	28-Nov-16	NA	CO2	Reconnection of electricity grids in countries with power interconnector — Version 2.0
Energy efficiency in data centres through dynamic power management — Version 1.0	AMM105	1.0	20-Jul-16	NA	CO2	Energy efficiency in data centres through dynamic power management — Version 1.0
Energy efficiency improvements of a iron production facility through installation of new kilns — Version 2.0	AMM106	2.0	13-Apr-16	NA	CO2	Energy efficiency improvements of a iron production facility through installation of new kilns — Version 2.0
New natural gas based cogeneration plant — Version 4.0	AMM107	4	4-Nov-16	NA	CO2	New natural gas based cogeneration plant — Version 4.0
Interconnection between electricity systems — Version 1.0	AMM108	1.0	13-Apr-16	NA	CO2, CH4, SF6	Interconnection between electricity systems — Version 1.0
Reduction of the supply of Direct Reduced Iron in Electric Arc Furnaces — Version 1.0	AMM109	1.0	13-Sep-22	NA	CO2	Reduction of the supply of Direct Reduced Iron in Electric Arc Furnaces — Version 1.0
Modal shift in transportation of liquid fuels — Version 2.0	AMM110	2	16-Apr-16	NA	CO2	Modal shift in transportation of liquid fuels — Version 2.0
Abatement of fluorinated greenhouse gases in semiconductor manufacturing — Version 1.0	AMM111	1	14-Sep-12	NA	CO2, CH4, C2F6, C2F8, C2F8, C2F8	Abatement of fluorinated greenhouse gases in semiconductor manufacturing — Version 1.0
Less carbon intensive power generation through combined reduction of waste — Version 1.0	AMM112	1	4-Oct-13	NA	CO2, CH4	Less carbon intensive power generation through combined reduction of waste — Version 1.0
Distribution of excess thermal energy (TE) to industrial processes for heat recovery — Version 1.0	AMM113	1	14-Sep-12	NA	CO2, CH4, SF6, C2F6, C2F8, C2F8	Distribution of excess thermal energy (TE) to industrial processes for heat recovery — Version 1.0
Shift from electrolytic to catalytic process for recovery of chlorine from hydrogen chloride gas in inorganic salt	AMM114	1	1-Jun-16	NA	CO2	Shift from electrolytic to catalytic process for recovery of chlorine from hydrogen chloride gas in inorganic salt
Recovery and utilization of coke oven gas from coke plant for H2 production — Version 1.0	AMM115	1	28-Nov-16	NA	CO2, CH4	Recovery and utilization of coke oven gas from coke plant for H2 production — Version 1.0
Electric testing systems for airplanes — Version 2.0	AMM116	2	13-May-16	NA	CO2	Electric testing systems for airplanes — Version 2.0
Introduction of a new district cooling system — Version 2.0	AMM117	2	14-Jul-16			

Trip avoidance through equipment improvement of freight transport — Version 1.0	AMS-III-DQ	1	12-Sep-19 N/A	CO2	Trip avoidance through equipment improvement of freight transport — Version 1.0
Emission reduction by shore-side electricity supply system — Version 1.0	AMS-III-EP	1	12-Jun-20 N/A	CO2	Emission reduction by shore-side electricity supply system — Version 1.0
Hydrogen fuel cell vehicles — Version 1.0	AMS-III-DQ	1	24-Mar-23 N/A	CO2	Hydrogen fuel cell vehicles — Version 1.0



ICAO

Programme Application Form, Appendix C

Programme Exclusions Scope

CONTENTS: With this document, programmes may define which of their activities they are **excluding** from TAB's assessment. The two sheets are described below:

- Sheet A) Activities the programme describes in this form will be **excluded** from assessment by ICAO's TAB
- Sheet B) List of all methodologies / protocols that support activities described under Sheet A

Emissions Unit Programme Registry Attestation

(Version 3, January 2023)

PART A. Applicability and Instructions

1. Relevance and definitions:

1.1. These terms are relevant to emissions unit programmes and their designated registries:

1.1.1. *CORSIA Eligible Emissions Unit Programme:* emissions unit programme approved by the ICAO Council as eligible to supply emissions units under the CORSIA.

1.1.2. *CORSIA Eligible Emissions Unit Programme-designated registry:* registry designated by a CORSIA Eligible Emissions Unit Programme to provide its registry services and approved by the ICAO Council as reflected in the programme's listing contained in the ICAO Document titled "*CORSIA Eligible Emissions Units*".

1.1.3. *Material change:* any update to the procedures of an emissions unit programme or its designated registry that would alter the functions that are addressed in the Emissions Unit Criteria (EUC), related guidelines, or the contents of this attestation. This includes changes that would alter responses to questions in the application form that the programme has submitted to the ICAO Secretariat or contradict the confirmation of the registry's adherence to the requirements contained in this attestation.

1.1.4. *Cancel:* the permanent removal and single use of a CORSIA Eligible Emissions Unit within a CORSIA Eligible Emissions Unit Programme designated registry such that the same emissions unit may not be used more than once. This is sometimes also referred to as "retirement", "cancelled", "cancelling" or "cancellation".

1.1.5. *Business day:* defined by the CORSIA Eligible Emissions Unit Programme registry when responding to formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units.

1.2. References to "Annex 16, Volume IV" throughout this document refer to Annex 16 to the Convention on International Civil Aviation — *Environmental Protection*, Volume IV — *Carbon Offsetting and reduction Scheme for International Aviation (CORSIA)*, containing the Standards and Recommended Practices (SARPs) for CORSIA implementation. Reference to "ETM, Volume IV" throughout this document refer to Environmental Technical Manual (Doc 9501), Volume IV — *Procedures for demonstrating compliance with the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA)*, containing the guidance on the process to implement CORSIA SARPs.

2. Programme - registry relationship:

2.1. The ICAO Council's Technical Advisory Body (TAB) conducts its assessment of emissions unit programme eligibility including an assessment of the programme's provisions and procedures governing the programme registry, as represented by the programme. The ICAO Council determines CORSIA eligible emissions units upon recommendations by TAB and consistent with the EUC. The programme registry is not separately or independently

considered throughout this process. The TAB may periodically review and report to the ICAO Council regarding the continued consistency of programme's registry and its administration with terms contained in this document's Part B.

- 2.2.** The provision of registry services under the CORSIA by a CORSIA Eligible Emissions Unit Programme registry is fully subject to the terms, conditions and limitations to the programme's scope of eligibility. Such terms include, *inter alia*, the programme's commitment to administer any and all provisions and procedures governing the programme registry in the manner represented by the programme in the application form and additional information provided to TAB during the assessment process.
 - 2.3.** A CORSIA Eligible Emissions Unit Programme registry can provide registry services to aeroplane operators prior to the programme's and programme registry's demonstration of the registry's consistency with the registry requirements contained in this attestation. However, the programme registry can only claim to support and can only provide for aeroplane operators to fulfill the provisions in Annex 16, Volume IV and ETM, Volume IV involving emissions unit cancellation-, reporting-, and verification-related actions after its consistency with the registry requirements contained in this attestation is demonstrated by the programme in accordance with Part A, Paragraph 3 of this document, and the signed attestation is published on the CORSIA website in addition to the ICAO document "*CORSIA Eligible Emissions Units*".
- 3. Submitting an "*Emissions Unit Programme Registry Attestation*":**
- 3.1.** Both the administrator or authorized representative ("Programme Representative") of an emissions unit programme ("Programme"), and the administrator or authorized representative ("Registry Representative") of the registry designated by the Programme ("Programme Registry") will review and attest to their acceptance (as signed in Section 8 of this attestation) of all terms contained herein.
 - 3.2.** The Programme will electronically submit to the ICAO Secretariat a unique, dual-signed attestation for each and every Programme Registry that will provide its registry services to the Programme under the CORSIA:

 - 3.2.1.** If the Programme is determined to be eligible by a decision of the ICAO Council taken in 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than one year after the Programme is determined to be eligible by the ICAO Council.
 - 3.2.2.** From 2021, the Programme should submit the signed attestation(s) to the ICAO Secretariat at the time of applying for assessment by the TAB. If the Programme is determined to be eligible by a decision of the ICAO Council after 31 December 2020, the Programme will submit the signed attestation(s) to the ICAO Secretariat no later than 180 days after the Programme is determined to be eligible by the ICAO Council.
 - 3.3.** As soon as possible upon receiving a signed attestation from the Programme, the ICAO Secretariat will:

 - 3.3.1.** Forward the signed attestation to the TAB; and

3.3.2. If the Programme is determined to be eligible by a decision of the ICAO Council, publicly post the signed attestation on the CORSIA website in addition to the ICAO document “*CORSIA Eligible Emissions Units*”.

PART B: Emissions Unit Programme Registry Attestation

4. Programme application materials. As the Registry Representative, I certify items 4.1 to 4.4:

4.1. I have read and fully comprehend the following information:

4.1.1. The instructions and terms of this attestation;

4.1.2. The contents of the ICAO document “*CORSIA Emissions Unit Eligibility Criteria*”;

4.1.3. The contents of the most recent version of the application form that the Programme has provided to the ICAO Secretariat; and

4.1.4. The terms, conditions and limitations to the Programme’s scope of eligibility and further action(s) requested to the Programme by the ICAO Council, as presented to the Programme upon relevant decision of the ICAO Council on the Programme’s eligibility¹ for the 2024-2026 compliance period (First Phase).

4.2. The Programme’s representation of its provisions and procedures governing the Programme Registry, and of Programme Registry functionality, as contained in the most recent version of the application form that the Programme has provided to the ICAO Secretariat, is true, accurate, and complete, to the best of my knowledge;

4.3. The Programme Registry will notify the Programme of any material changes to the Programme Registry, to enable the Programme to maintain consistency with relevant criteria and guidelines throughout its assessment by TAB and up to an eligibility decision by the ICAO Council; and, if applicable, continuing on from the effective date of an affirmative eligibility decision by the ICAO Council, the Programme Registry will notify the Programme of any material changes to the Programme Registry, such that the Programme can maintain consistency with relevant criteria and guidelines;

4.4. The Programme Registry and Registry Representative will not publicly disseminate, communicate, or otherwise disclose the nature, content, or status of communications between the Programme, the Programme Registry, and/or the ICAO Secretariat, related to the status of the Programme’s provision of programme and registry services under the CORSIA, unless the Programme has received prior notice from the ICAO Secretariat that such information has been and/or can be publicly disclosed.

5. Scope of Programme responsibilities under the CORSIA. As the Registry Representative, I acknowledge items 5.1 to 5.2:

5.1. The scope of the Programme assessment by the TAB, through which the TAB will develop recommendations on the list of eligible emissions unit programmes (and potentially project types) for use under the CORSIA, which will then be considered by the ICAO Council for an eligibility decision, including the Programme’s responsibilities throughout this process; and

¹ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

- 5.2. The scope and limitations of the ICAO Secretariat's responsibilities related to the assessment process.
6. **Programme - Registry relationship.** As the Registry Representative, I understand and accept items 6.1 to 6.2:
- 6.1. The Programme Registry's provision of registry services under the CORSIA is subject to the terms, conditions and limitations to the Programme's scope of eligibility, as presented to the Programme upon relevant decision of the ICAO Council on the Programme's eligibility; and
- 6.2. Only after the Programme and the ICAO Secretariat have completed all steps in Part A, Section 3 of this attestation, can the Programme Registry facilitate and identify emissions unit cancellations specifically for CORSIA use, and support any related reporting and verification activities. The Programme Registry will not promote itself as being capable of providing registry services for the described purpose until such time.
7. **Scope of Programme Registry responsibilities under the CORSIA.** As the Registry Representative, I certify items 7.1 to 7.12:
- 7.1. The Programme Registry is capable of fully meeting the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place:
- 7.1.1. In the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat; and
- 7.1.2. As acknowledged by the Programme in the signed "Programme acceptance to terms of eligibility for inclusion in the ICAO document "*CORSIA Eligible Emissions Units*"².
- 7.2. The Programme Registry will not deny a CORSIA participant's request for a registry account solely on the basis of the country in which the requestor is headquartered or based;
- 7.3. The Programme Registry will identify (in the case of applicants to be assessed to determine their eligibility) / identifies (when the Programme is determined to be eligible by a decision of the ICAO Council) CORSIA Eligible Emissions Units as defined in the ICAO document "*CORSIA Eligible Emissions Units*"³. This will be/is done consistent with the capabilities described by the Programme in its communications with ICAO, and any further requirements decided by the ICAO Council for CORSIA Eligible Emissions Unit Programme-designated Registry.
- 7.4. The Programme Registry will, upon request of the CORSIA participant account holder or participant's designee, designate the participant's cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle;

² Only applicable when the Programme submits the signed "*Emissions Unit Programme Registry Attestation*" to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

³ As prescribed in the ICAO Document "*CORSIA Eligible Emissions Units*", the programme must provide for and implement its registry system to identify its CORSIA eligible emissions units as defined in the document.

- 7.5.** The Programme Registry will, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owners cancellations of CORSIA Eligible Emission Units as instructed. Such cancellation information will include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.6.** The Programme Registry will, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV;
- 7.7.** The Programme Registry will maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user; and disclose documentation of such practices upon request. The Programme Registry will utilize appropriate method(s) to authenticate the identity of each user accessing an account; grant each user access only to the information and functions that a user is entitled to; and utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user. Such security features will meet and be periodically updated in accordance with industry best practice;
- 7.8.** The Programme Registry will, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee, and notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form;
- 7.9.** The Programme Registry will ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV. Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional <https://registry.spglobal.com/gccregistry/public/gcconal> user-entry errors;
- 7.10.** The Programme Registry will ensure that all cancellation information on its website is presented in a user-friendly format; is available at no cost and with no credentials required; is capable of being searched based on data fields; and can be downloaded in a machine-readable format, e.g., .xlsx;
- 7.11.** The Programme Registry will retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible; and consistent with the Programme’s long-term planning, including plans for possible dissolution;
- 7.12.** The Programme Registry will append a document to the end of the signed attestation describing how it will ensure its ability to implement the requirements of this document.

This will include references to existing registry functionalities that already meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

8. Accuracy and completeness of information. The signatures below certify that the information provided is true and correct in all material respects on the date as of which such information is dated or certified and does not omit any material fact necessary in order to make such information not misleading. Representatives are duly authorized for official correspondence on behalf of their organization.



Programme Representative Signature

Dr Yousef Alhorr

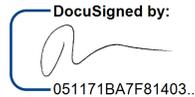
Programme Representative Name

Global Carbon Council

Programme Name

24-02-2026

Date



Registry Representative Signature

Jonty Rushforth

Registry Representative Name

S&P Global Ltd

Registry Name

2/20/2026

Date

Instructions for Registry Representative: Please append a document on the next page of this attestation describing your Registry's ability to implement the requirements of this document, including references to existing registry functionalities that meet the requirements of this document and/or description of business practices and procedures that ensure the Programme Registry's ability to implement the requirements of this document prior to identifying any emissions unit cancellations specifically for CORSIA use and supporting any related reporting and verification activities.

ATTACHMENT A: PROGRAMME REGISTRY ATTESTATION DISCLOSURE FORM

PART 1: INSTRUCTIONS FOR REGISTRY REPRESENTATIVE

The following information request corresponds to the registry representative's certification of its adherence to items 7.1 to 7.11 of the *Emissions Unit Programme Registry Attestation* "Scope of Programme Registry responsibilities under the CORSIA".

In accordance with item 7.12 of the *Emissions Unit Programme Registry Attestation*, registry administrators are to complete and append this form to the signed *Attestation* describing how the Registry will ensure its ability to implement the requirements of the *Attestation*. This includes references to existing registry functionalities that already meet the requirements of the *Attestation* and/or descriptions of business practices and procedures that ensure the Programme Registry's ability to implement the requirements in the *Attestation*.

For further guidance regarding the format and approaches for providing summary information and evidence of system functionalities and/or procedures in this form, refer to instructions for "**Form Completion**" in the *Application Form for Emissions Unit Programmes*⁴.

PART 2: PROGRAMME AND REGISTRY REPRESENTATIVE INFORMATION

1. Programme Representative Information

A. Programme Information

Programme name: [Global Carbon Council](#)

Administering Organization⁵: [GLOBAL CARBON COUNCIL QSTP LLC](#)

Official mailing address: alhorr@globalcarboncouncil.com

Telephone #: +974 41415000

Official web address: www.globalcarboncouncil.com

B. Programme Administrator Information (i.e., individual contact person)

Full name and title: [Dr. Yousef Alhorr, Founding Chairman](#)

Employer / Company (*if not programme*): [Global Carbon Council QSTP LLC](#)

E-mail address: alhorr@globalcarboncouncil.com Telephone #: +974 41415060

C. Programme Representative Information (if different from Programme Administrator)

Full name and title: [Kishor Rajhansa, Chief Operations Officer](#)

⁴ <https://www.icao.int/environmental-protection/CORSIA/Pages/TAB.aspx>

⁵ **Please complete**, even if the name of the business, government agency, organization, or other entity that administers the Emissions Unit Programme is the same as "*Programme Name*".

Employer / Company (*if not Programme*): Global Carbon Council QSTP LLC

E-mail address: k.rajhansa@globalcarboncouncil.com Telephone #: +974 4425 4666

2. Registry Representative Information⁶

A. Registry Information

Registry / system name: Global Carbon Council Transaction Registry (GCC Transaction Registry)

Administering Organization: S&P Global Energy

Official mailing address: 55 Water Street, New York, NY 10041, United States

Telephone #: (+44) 20-7176-6111

Official web address: <https://www.spglobal.com/en>

B. Registry Administrator Information (i.e., individual contact person)

Full name and title: Jonty Rushforth

Employer / Company (*if not Registry Administering Organization*): S&P Global Energy

E-mail address: jonty.rushforth@spglobal.com Telephone #: +44 7890 611 524

C. Programme Representative Information (if different from Registry Administrator)

Full name and title: Kishor Rajhansa, Chief Operations Officer

Employer / Company (*if not Registry Administering Organization*): Global Carbon Council QSTP LLC

E-mail address: k.rajhansa@globalcarboncouncil.com Telephone #: +974 4425 4666

⁶ **Please complete this section**, even if the business, government agency, organization, or other entity that administers the Emissions Unit Programme Registry is the same as the organization described in **Part 2. "1. Programme Representative Information"**.

PART 3: EVIDENCE OF ADHERENCE TO SCOPE OF REGISTRY RESPONSIBILITIES

	<p>Does the Programme Registry fully meet the objectives of any and all Programme provisions and procedures related to the Programme Registry that the Programme is required to have in place in the manner represented by the Programme in the application form that the Programme has provided to the ICAO Secretariat and, if applicable⁷, as acknowledged by the Programme in the signed “Programme acceptance to terms of eligibility for inclusion in the ICAO document “<i>CORSIA Eligible Emissions Units</i>”?”</p>	<p>✓ YES</p>
<p>7.1</p>	<p>Describe how the Registry ensures its ability to implement these provisions:</p> <p>The broader CORSIA programme requirements are stipulated in: The “Programme Framework” V4.0 (Sections 6.5, Section 8.1- 8.4, Appendix 1 and Appendix 2) and project related requirements are contained in “Standard on CORSIA Eligibility of Projects and Issuances”.</p> <p>The GCC Transaction Registry is designed and operated by GCC Operations Team and is maintained by an internationally recognized third-party service provider, S&P Global. Please note that previously GCC Registry was provided by IHS Markit which was acquired by S&P Global in year 2022-23 and henceforth S&P Global is currently providing services for operating GCC registry.</p> <p>The GCC Transaction Registry performs several functions, including accounting and recording of certified ACCs, including display of corresponding certification and market eligibility labels, issued to GCC Project Activities. The Registry allows listing, issuance, holding, transfer, retiring, and cancellation of ACCs. The details of the GCC Transaction Registry is provided in Section 10.2 of the Programme Framework V4.0</p> <p>The GCC Transaction Registry is built and operated on S&P Global’s production-grade registry infrastructure, designed to fully implement all Programme-mandated transaction registry procedures as represented in GCC’s CORSIA application materials and key regulatory documents including the “Standard on CORSIA Eligibility of Projects and Issuances”, “Programme Framework” and “Programme Process”. The system supports issuance, transfer, holding, and cancellation of units in alignment with the functional specifications submitted to ICAO, including CORSIA-specific features such as unit identification, tagging for correct labels, serialization, retirement, cancellation, and reporting.</p> <p>The registry’s workflow logic, system controls, and data model align with GCC’s programme rules, methodologies, and quality-assurance procedures.</p> <p>Following standard and procedures ensure integrity and quality assurance of the Registry system</p> <ol style="list-style-type: none"> 1. S&P Global registry https://registry.spglobal.com/gccregistry/ 2. Platform Security & Integrity S&P Global Information Security and Data Privacy 3. Governance and Code of Conduct 5. GCC Registry Terms & Conditions 6. Account opening online form 	

⁷ Only applicable when the Programme submits the signed “*Emissions Unit Programme Registry Attestation*” to the ICAO Secretariat after the Programme is determined to be eligible by a decision of the ICAO Council.

	<p>7. Account Opening Process</p> <p>8. Registry User Guide</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>GCC Registry Application (Login Required): https://registry.spglobal.com/gccregistry/</p> <p>GCC Registry Public Portal https://registry.spglobal.com/gccregistry/public/gcc/</p>

7.2	<p>Will the Programme Registry ensure that a CORSIA participant’s request for a registry account will not be denied solely on the basis of the country in which the requestor is headquartered or based?</p>	✓ YES
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>The GCC Registry provides account access based solely on eligibility criteria defined by the Programme (in the Account opening process) and does not discriminate on the basis of nationality or country of incorporation. All prospective participants follow a standardised account application workflow integrated into the registry’s account onboarding module.</p>	
	<p>GCC conducts the assessment of each account application, wherein, S&P Global conducts the initial KYC due diligence and identity verification and submits the report to GCC in accordance with Programme rules and not as per the geographic origin.</p>	
	<p>Applicants meeting the Programme’s criteria are approved regardless of jurisdiction.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
	<p>GCC Registry Terms & Conditions</p> <p>Account Opening manual: Applying for an Account on the GCC Transaction Registry</p>	

7.3	<p>Will the Programme Registry (in the case of applicants to be assessed to determine their eligibility)/Does the Programme Registry (when the Programme is determined to be eligible by a decision of the ICAO Council) identify / label its CORSIA eligible emissions units as defined in the ICAO Document “<i>CORSIA Eligible Emissions Units</i>”?</p>	✓ YES
	<p>Describe how the Registry does or will implements this provision:</p>	
	<p>The Program Process document (under section 15) stipulates all the information required to be displayed on all platforms (GCC Projects Portal and the GCC Transaction Registry) for GCC projects and issuances and all labels including those that are CORSIA Eligible as required by <i>CORSIA Eligible Emissions Units</i>.</p>	

The projects Portal provides information on all projects and issuances and their corresponding status in real time and GCC Transaction Registry displays and preserves all information with regards to subsequent transactions (transfer, retirement and cancellations)

The registry ensures this flag is visible internally for account holders and externally in [Public View](#) records.

In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this *Emissions Unit Programme Registry Attestation*.

[GCC Program Process](#)

[GCC Transaction Registry Public View](#)

Screenshots from the web based Public View

Reports

Accounts Issuances Holdings Retirements Cancellations

Issuance Date	Project Submission No.	Project Title	Monitoring Period Start	Monitoring Period End	Vintage	Serial Number	Project Order Submitter's Focal Point ID	Location	Applied Method	GCC Verifier	Issued Units (GCU)	Issued Additional Certificate	Issued Market Eligibility	Issued UN SDG Goal No.	Status of Verification of Correctness Adjustment
28 Aug 2025	500018	Yunnan Huize C...	18 Jan 2017	31 Dec 2020	2017	GCC-ACC-CN-L...	Climate Bridge L...	Mainland China...	GCCM001_V3.0	Carbon Check E...	68098	Environmental ...	CORSIA Label C= label- pilot phase	13. Climate Act...	No Information ...
28 Aug 2025	500018	Yunnan Huize C...	18 Jan 2017	31 Dec 2020	2018	GCC-ACC-CN-L...	Climate Bridge L...	Mainland China...	GCCM001_V3.0	Carbon Check E...	75243	Environmental ...	CORSIA Label C= label- pilot phase	13. Climate Act...	No Information ...
28 Aug 2025	500018	Yunnan Huize C...	18 Jan 2017	31 Dec 2020	2019	GCC-ACC-CN-L...	Climate Bridge L...	Mainland China...	GCCM001_V3.0	Carbon Check E...	7833	Environmental ...	CORSIA Label C= label- pilot phase	13. Climate Act...	No Information ...
28 Aug 2025	500018	Yunnan Huize C...	18 Jan 2017	31 Dec 2020	2020	GCC-ACC-CN-L...	Climate Bridge L...	Mainland China...	GCCM001_V3.0	Carbon Check E...	74344	Environmental ...	CORSIA Label C= label- pilot phase	13. Climate Act...	No Information ...
13 Aug 2025	500151	Troya Solar Powe...	16 Jan 2016	31 Dec 2020	2016	GCC-ACC-TR-0...	Troya Yenilene...	Turkey,Adana p...	AMS-1-D V18	Enviaceo Servic...	867	Environmental ...	CORSIA Label C= label- pilot phase	13. Climate Act...	No Information ...
13 Aug 2025	500151	Troya Solar Powe...	16 Jan 2016	31 Dec 2020	2020	GCC-ACC-TR-0...	Troya Yenilene...	Turkey,Adana p...	AMS-1-D V18	Enviaceo Servic...	15198	Environmental ...	CORSIA Label C= label- pilot phase	13. Climate Act...	No Information ...

Reports

Accounts Issuances Holdings Retirements Cancellations

Project Submission No.	Project Title	Monitoring Period Start	Monitoring Period End	Vintage	Serial Number	Account Name	Location	Project Type	Applied Method	GCC Verifier	Holding Units (GCU)	Issued Additional Certificate	Issued UN SDG Goal No.	Issued Market Eligibility
501175	Brigida and Bon Nome ...	01 Apr 2022	31 Aug 2024	2022	GCC-ACC-BR-0...	Coment Energia S.A.	Brazil, Pernamb...	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	15198	Additional Certi...	13. Climate Act...	N/A
500831	Rio de Vertes Comple...	01 Jun 2023	31 May 2024	2023	GCC-ACC-BR-0...	CPHAC001	Brazil, Rio Gran...	Energy Industries - rena...	ACM0002_V21	Earthood Services Pr...	2	Additional Certi...	13. Climate Act...	N/A
501175	Brigida and Bon Nome ...	01 Apr 2022	31 Aug 2024	2022	GCC-ACC-BR-0...	Future Carbon Internat...	Brazil, Pernamb...	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	12052	Additional Certi...	13. Climate Act...	N/A
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2017	GCC-ACC-BR-0...	SUSTAINABLE CARBON...	Brazil, Bahia	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	1812	Additional Certi...	13. Climate Act...	CORSIA Label C= label- pilot phase
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2018	GCC-ACC-BR-0...	SUSTAINABLE CARBON...	Brazil, Bahia	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	1807	Additional Certi...	13. Climate Act...	CORSIA Label C= label- pilot phase
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2019	GCC-ACC-BR-0...	SUSTAINABLE CARBON...	Brazil, Bahia	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	1866	Additional Certi...	13. Climate Act...	CORSIA Label C= label- pilot phase
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2020	GCC-ACC-BR-0...	SUSTAINABLE CARBON...	Brazil, Bahia	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	1379	Additional Certi...	13. Climate Act...	CORSIA Label C= label- pilot phase
501057	Assuará Wind Power P...	01 Jan 2021	31 Jul 2024	2022	GCC-ACC-BR-0...	SUSTAINABLE CARBON...	Brazil, Bahia	Energy Industries - rena...	ACM0002_V21	Veriffs Colombia S.A.S.	1189	Additional Certi...	13. Climate Act...	N/A

Reports

Accounts Issuances Holdings Retirements Cancellations

Project Submission No.	Project Title	Monitoring Period Start	Monitoring Period End	Vintage	Serial Number	Account Name	Serial Date	Location	Project Type	Applied Method	Retirement Quantity (GCU)	Issued UN SDG Goal No.	Issued Market Eligibility	Payment of Retirement	GCC Verifier	Issued Additional Certificate
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2017	GCC-ACC-BR-0...	Future Carbon L...	Associação Nac...	Brazil, Bahia	Energy Indust...	ACM0002_V21	188	13. Climate Act...	CORSIA Label C= label- pilot phase	Event Carbon N...	Veriffs Colomb...	Envi
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2020	GCC-ACC-BR-0...	Future Carbon L...	Rubens	Brazil, Bahia	Energy Indust...	ACM0002_V21	6031	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Veriffs Colomb...	Envi
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2019	GCC-ACC-BR-0...	Future Carbon L...	Rubens	Brazil, Bahia	Energy Indust...	ACM0002_V21	5345	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Veriffs Colomb...	Envi
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2017	GCC-ACC-BR-0...	Future Carbon L...	Rubens	Brazil, Bahia	Energy Indust...	ACM0002_V21	8208	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Veriffs Colomb...	Envi
500018	Yunnan Huize Cangfeng...	18 Jan 2017	31 Dec 2020	2020	GCC-ACC-CN-L...	Climate Bridge L...	Axian Chinal Co...	Mainland China...	GCCM001_V3.0	Carbon Check E...	42000	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Carbon Check E...	Envi
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2018	GCC-ACC-BR-0...	Future Carbon L...	Rubens	Brazil, Bahia	Energy Indust...	ACM0002_V21	2643	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Veriffs Colomb...	Envi
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2019	GCC-ACC-BR-0...	Future Carbon L...	Rubens	Brazil, Bahia	Energy Indust...	ACM0002_V21	7825	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Veriffs Colomb...	Envi
501057	Assuará Wind Power P...	01 Apr 2017	31 Dec 2020	2017	GCC-ACC-BR-0...	Future Carbon L...	Rubens	Brazil, Bahia	Energy Indust...	ACM0002_V21	1762	13. Climate Act...	CORSIA Label C= label- pilot phase	Organizational...	Veriffs Colomb...	Envi

Reports																
Accounts	Issuance	Holdings	Retirements	Cancellations										Export All		
Project Reference No.	Project Title	Monitoring Period End	Monitoring Period End	Vintage	Serial Number	Account Name	Canceled on behalf of	Location	Project Type	Applied Method	GCC Number	Canceled Quantity (GCE)	Canceled Quantity (GCE)	Issue Additional Certificate	Issuance ID/URL No.	Host Country Authority (ICLID)
No Cancellations																
Total: 0																

7.4	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, designate the participant’s cancellation of emissions units for the purpose of reconciling offsetting requirements under the CORSIA, including by compliance cycle?</p>	✓ YES
	Describe how the Registry does or will implement these provisions:	
	<p>GCC under the Program Framework (under section 10.2.5 & 10.2.6) and the Program Process (under (Section 15) outlines the information to be provided publicly on the GCC Registry including the information with regards to retirement/cancellation of the emission units. In line with the above requirements the GCC Transaction Registry has been designed to mandatorily reflect all this information publicly. The GCC Transaction Registry enables account holders to mandatorily select the unit retirement and cancellations for CORSIA purposes directly in the workflow. Users may select the purpose of retirement and cancellation via a drop-down Menu, and this information is input directly in the retirement & cancellation form, specifying the specific CORSIA compliance cycle.</p>	
	<p>These designations are stored as immutable transaction metadata and included in public disclosures and downloadable datasets.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
<p>Public unit-level display includes purpose of retirement and cancellation and compliance-cycle tags https://registry.spglobal.com/gccregistry/public/gcc/ GCC Registry Terms & Conditions</p>		

7.5	<p>a. Will the Programme Registry, within 1 – 3 business days of receipt of formal instruction from a duly authorized representative of the owner of an account capable of holding and cancelling CORSIA Eligible Emission Units within the registry, and barring system downtime that is scheduled in advance or beyond the control of the registry administrator, make visible on the Programme Registry’s public website the account owner’s cancellations of CORSIA Eligible Emission Units as instructed.</p>	✓ YES
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<p>b. Will such cancellation information (row a) include all fields that are specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<p>✓ YES</p>		
<p>Describe how the Registry does or will implement these provisions:</p>			
<p>a. GCC Operations team executes the transaction initiated by the account holder and provides cancellation/retirement certificate, containing all information required by CORSIA (as per Annex 16, Volume IV, Section 4.3 and Appendix 5, Table A5-7 & Table A5-8 and ETM, Volume IV) withing 1-3 business days provided the cancellation and retirement request is in line with the GCC Requirements including that of Host country Letter of Authorisation (HCLOA).</p> <p>b. In accordance with Annex 16 - Environmental Protection - Volume IV, Section 4.3 and Appendix 5, Table A5-7 & Table A5-8 stipulate the information required to be reported by Aeroplane operators and the States. GCC Programme confirms that all the required information is available publicly in the downloadable excel/.csv and pdf format. The table below establishes the correspondence between the information required by CORSIA and GCC Registry.</p>			
<p>Reference to Annex 16, Volume IV, and ETM, Volume IV</p>	<p>Reference to GCC Registry</p>	<p>Reference to GCC Retirement/ cancellation certificate</p>	<p>Remarks</p>
<p>5.a Quantity of emission units cancelled</p>	<p>Retired/Cancelled Quantity</p>	<p>Number of units</p>	
<p>5.b Start of serial number</p>	<p>Serial Number- Block Start</p>	<p>Serial Number- Block Start</p>	<p>Example : GCC-ACC-BR-10400000029856-01042022-31122022-12372539-12375064-SPG</p> <p>Entire serial number is denoted for full transparency where (bold block) is the batch start</p>
<p>5.c End of serial number</p>	<p>Serial Number – Block End</p>	<p>Serial Number</p>	<p>Example : GCC-ACC-BR-10400000029856-01042022-31122022-12372539-12375064-SPG</p> <p>Entire serial number is denoted for full transparency where (bold block) is the batch end</p>

	5.d Date of cancellation	Retirement/cancellation Date	Retirement/cancellation Date	
	5.e CORSIA Eligible Emissions Unit Programme	Issued Market Eligibility	Compliance Market Eligibility	
	5.f Unit Type	Retirement/ Cancellation Quantity denoted by (ACCs)	Retirement/ Cancellation Quantity denoted by (ACCs)	
	5.g Host country	Cancelling Country	Jurisdiction of Beneficial Owner	
	5.h Methodology	Applied Methodology	Available on Public View of the GCC Transaction Registry	
	5.i Demonstration of unit date eligibility	Issued Market Eligibility	Compliance Market Eligibility:	Included in the label assigned under Issued Market Eligibility such as CORSIA Label (C+ label - pilot phase) CORSIA Label (C+ label -first phase) CORSIA Label (C+ label -second phase)
	5.j Programme-designated Registry	Displayed in Public view Also, serial number contains the registry as an identifier	Signed on behalf of GCC Also, the GCC Corporate logo on top left	Example : GCC-ACC-BR-10400000029856-01042022-31122022-12372539-12375064-SPG GCC- Programme issuing the units
	5.k Unique identifier for Registry Account to which the batch was cancelled	Displayed in Public view Also, serial number contains the registry as an identifier	S&P Global Logo on Top Left.	Example : GCC-ACC-BR-10400000029856-01042022-31122022-12372539-12375064-SPG SPG- is the Issuing Registry platform

5.1 Aeroplane operator in whose name the unit was cancelled and	Displayed in Public View under Retirement Tab-Beneficial Owner Cancellation Tab-Cancelled on Behalf of	Name of the Organisation/beneficial Owner:	
5.m The unique identifier of the Registry account from which the cancellation was initiated	Account name	Presented to:Name of the Account Holder	16- digit Account ID is confidential, but Account Name is always Publicly available.
<p>Upon receiving formal, authenticated instruction from an authorised account representative, the GCC Registry processes cancellations/retirements and publishes them to the public portal within 1-3 days after the cancellation/retirements has been actioned, barring scheduled maintenance or external outages.</p>			
<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>			
<p>Public cancellation & retirement page: https://registry.spglobal.com/gccregistry/public/gcc/ Cancellation Certificate</p>			



S&P Global

VOLUNTARY CANCELLATION CERTIFICATE

Presented to:

Name of the Account Holder

Approved Carbon Credits (ACCs) with additional sustainability labels have been voluntarily cancelled.

Name of the Organisation/beneficial Owner:

Jurisdiction of Beneficial Owner:

Name of the Organisation

Beneficial Owner

Purpose of Cancellation:

Cancellation Remarks Line 1

Line 2

Line 3

Number of units:

150,000 ACCs

Equivalent to 150,000 tonne(s) of CO₂

Retirement Date:

12 January 2023

Project ID:

XXXXXX

Serial Number:

XXXXXXXXXXXXXXXXXXXX
XXXXXX

Additional Certification:

- SDG+ PLATINUM Label
- Environmental No-net-harm Label (E+)
- Social No-net-harm Label (S+)

SDGs Achieved:

- Project contributes to achievement of 5 SDGs (Goal No. 7, 8, 9, 11, 13)

Compliance Market Eligibility:

- CORSIA Label (C-)

On behalf of GCC:

Dr. Yousef Mohammed Alhorr
Founding Chairman



This is non-transferable, non-negotiable Cancellation Detail outlines the number of units and the respective serial numbers that have been cancelled on the Environmental Registry. This Cancellation Detail in no way creates any right or entitlement on the part of the holder to make any claim in relation to any unit regarding offsetting of emissions, protection of the environment or biodiversity or any other related matters. S&P Global and Global Carbon Council shall not have any liability, duty or obligation for or relating to the data above, any errors, inaccuracies, omissions in content, or for any actions taken in reliance thereon.

Retirement Certificate



7.6	<p>Will the Programme Registry, upon request of the CORSIA participant account holder or participant’s designee, generate report(s) containing the information specified for this purpose in Annex 16, Volume IV, and ETM, Volume IV?</p>	<p>✓ YES</p>
	<p>Describe how the Registry does or will implement this provision:</p>	
	<p>The GCC Registry provides downloadable unit-level cancellation data directly from the public webpage in machine-readable format (CSV/XLSX) as described in Section 9.2 of the Standard on CORSIA Eligibility of Projects and Issuances</p>	
	<p>For account holders, the registry can also generate custom reports through the user interface containing all fields required for CORSIA reporting, including cancellation metadata, unit characteristics, and account identifiers.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>	
<p>Export functionality available as a logged-in registry user on: https://registry.spglobal.com/gccregistry</p> <p>Export of such data is also available from the public view on both retirement and cancellation tab of the registry https://registry.spglobal.com/gccregistry/public/gcc</p>		

Reports													
Accounts Issuances Holdings Retirements Cancellations													
Project Submission No.	Project Title	Monitoring Period Start	Monitoring Period End	Vintage	Serial Number	Account Name	Beneficial Owner	Location	Project Type	Applied Method...	GCC Verifier	Refinement Quantity (ACCq)	
<input type="checkbox"/>	S00195	First Large-Scale Solar ...	10 Dec 2021	31 Dec 2022	2021	GCC-ACC-UZ-1040000000...	Supreme Com...	Uzbekistan, Na...	Energy Industri...	GCCM001 ver...	LGAI Technologi...	2796	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2018	GCC-ACC-TR-1040000000...	Supreme Com...	Turkey, Cakirli Vi...	Energy Industri...	AMS-LD V18	Carbon Check (I...	16196	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2019	GCC-ACC-TR-1040000000...	Supreme Com...	Turkey, Cakirli Vi...	Energy Industri...	AMS-LD V18	Carbon Check (I...	15989	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2022	GCC-ACC-TR-1040000000...	Supreme Com...	Turkey, Cakirli Vi...	Energy Industri...	AMS-LD V18	Carbon Check (I...	18187	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2020	GCC-ACC-TR-1040000000...	GTE KARBON S...	Antalya Su ve A...	Energy Industri...	AMS-LD V18	Carbon Check (I...	661	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2020	GCC-ACC-TR-1040000000...	GTE KARBON S...	Egitsa Muhendi...	Energy Industri...	AMS-LD V18	Carbon Check (I...	400	
<input type="checkbox"/>	S01057	Assurud Wind Power P...	01 Apr 2017	31 Dec 2020	2017	GCC-ACC-BR-1040000000...	Future Carbon L...	Nubank	Brazil, Bahia	Energy Industri...	ACM002_V21	Verifi Colombi...	1792
<input type="checkbox"/>	S00018	Yunnan Huize Changfeng...	18 Jan 2017	31 Dec 2020	2020	GCC-ACC-CN-1040000000...	Climate Bridge L...	Anan (China) Co...	Energy Industri...	GCCM001 V3.0	Carbon Check (I...	42000	
Total: 58													

Reports													
Accounts Issuances Holdings Retirements Cancellations													
Serial Number	Account Name	Cancelled on Behalf Of	Location	Project Type	Applied Method...	GCC Verifier	Cancelled Quantity (ACCq)	Cancelled Quantity (ARECq)	Issued Additional Certificat...	Issued UN SDG Goal No.	Host Country Letter of Authoriza... (WELDON)	Status of Verification of Corresep... Adjustment	
 No Cancellations													
Total: 0													

7.7	a. Does the Programme Registry maintain robust security practices that ensure the integrity of, and authenticated and secure access to, the registry data of CORSIA participant account holders or participants’ designees, and transaction events carried out by a user?	✓ YES
	b. Does the Programme Registry disclose documentation of such practices (row a) upon request?	✓ YES
	c. Does the Programme Registry utilize appropriate method(s) to authenticate the identity of each user accessing an account?	✓ YES
	d. Does the Programme Registry grant each user access only to the information and functions that a user is entitled to?	✓ YES
	e. Does the Programme Registry utilize appropriate method(s) to ensure that each event initiated by a user (i.e. transfer of units between accounts; cancellation/retirement of a unit, update of data, etc.) is an intentional transaction event confirmed by the user?	✓ YES
	f. Do such security features (rows a – e) meet and undergo periodic updates in accordance with industry best practice?	✓ YES
	Describe how the Registry implements each provision in rows a – f:	
The GCC Registry operates in S&P Global’s secure, cloud-hosted environment, with multi-layered security, including encrypted data storage, TLS-secured connections, audit trails, access logging, and periodic penetration testing.		

	<p>S&P Global’s Environmental Registry environment is SOC2-certified. SOC2 documentation can be provided to GCC-only; information that discloses SOC2 compliance is available on S&P Global’s Environmental Registry marketing page (as of 13 February, this is due to be published).</p> <p>All users authenticate via secure credential controls, including enforced strong passwords, session-management controls and device-level protections.</p> <p>Registry accounts use granular role-based permissions, ensuring each user can only access information and functionality appropriate to their role (e.g., program creator, program administrator)</p> <p>All transfers, issuance requests, account modifications, and cancellations require explicit user confirmation and are recorded with a timestamp, user ID, action type, and digital signature equivalent.</p> <p>Security controls comply with industry best practices and are regularly updated through S&P Global’s enterprise security programme, including continuous monitoring, patch cycles, and mandatory annual security reviews.</p> <p>Due to confidentiality concerns, S&P Global does not disclose externally its security provisions beyond those outlined in Information Security Overview</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>S&P Registry Terms & Conditions</p> <p>S&P Global Information Security and Data Privacy</p>

7.8	a. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the CORSIA participant account holder or their designee?	✓ YES
	b. Will the Programme Registry, upon identifying any breach of Programme Registry data security or integrity that affects a CORSIA participant account holder or participant’s designee, notify the Programme, which will inform and engage with the ICAO Secretariat on the matter in the same manner as required for material deviations from the Programme’s application form?	✓ YES
	Describe how the Registry does or will implement each provision in rows a and b:	
	<p>S&P Global understands that our clients expect our products to maintain consistent high standards of security and business continuity. For this reason, S&P Global considers software security and business continuity as a key element of our product and service offerings. With regard to security, S&P Global has developed an approach that focuses on our main assets; people and software. Guided by our principles of innovation and transparency, we have fused these to create a unique industry program offering our clients greater levels of comfort and security.</p>	

	<p>Our software security program is a company-wide initiative guided by a risk management framework developed in collaboration with our security team, senior development management and industry leaders in secure coding. The program’s aims are to detect, assess and address security issues before they enter production environments. Our commitment is to embed the use of secure coding and source code reviewing into the development cycle.</p> <p>As part of the registry platform, S&P Global maintains a secure entitlement framework around the management of the GCC Transaction Registry services, which in turn allows only approved users to access confidential data. Access to registry data via web interface is restricted to approved registered users that have registered and gone through know-your-customer (“KYC”) checks.</p> <p>The GCC Transaction Registry platform has an incident-response protocol aligned with S&P Global’s enterprise security framework. If a data-security or integrity breach affecting a participant’s account occurs, the following actions are taken:</p> <ul style="list-style-type: none"> • Immediate notification to the affected account holder or designee. • Notification to GCC Programme administrators, enabling GCC to fulfil its obligation to inform and engage with ICAO. • Root-cause assessment, containment, and mitigation performed under S&P Global’s security operations procedures.
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>S&P Registry Terms & Conditions</p> <p>S&P Global Information Security and Data Privacy</p>

7.9	<p>Does the Programme Registry ensure the irreversibility of emissions unit cancellations and the designation of the purpose of emissions units cancellations, as per the requirements contained in Annex 16, Volume IV, and ETM, Volume IV⁸?</p>	✓ YES
	<p>Describe how the Registry implements these provisions:</p>	
	<p>Once a cancellation request is submitted, confirmed, and processed, the GCC Registry enforces irreversibility at the system level. Users are unable to select any “action” buttons (such as transfer/ cancel /retire) for that unit or block. Similarly, once a unit is retired on the registry it can no longer be actioned. Users are unable to select any “ action” buttons (such as transfer/cancel/retire) for that unit block, thereby eliminating the ability of that cancelled or retired credit to be resold.</p> <p>Cancelled/Retired serial numbers are permanently flagged, removed from transferable holdings, and publicly disclosed.</p> <p>The system supports secure, auditable recordkeeping that serve as a proof that it never reinstates cancelled units.</p>	

⁸ Without prejudice to the aforementioned, such requirement would not prevent a Programme Registry from utilizing secure, time-bound and auditable methods for correcting unintentional user-entry errors.

	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>GCC’s Terms & Conditions (Section 7)</p> <p>S&P Terms & Conditions on unit Cancellations & Retirement</p> <p>GCC Registry Public View Retirement & Cancellation entries showing permanent status: https://registry.spglobal.com/gccregistry/public/gcc/</p>

7.10	a. Does the Programme Registry ensure that all cancellation information on its website is presented in a user-friendly format?	✓YES
	b. Does the Programme Registry ensure that all cancellation information on its website is available at no cost and with no credentials required?	✓YES
	c. Does the Programme Registry ensure that all cancellation information on its website is capable of being searched based on data fields?	✓YES
	d. Does the Programme Registry ensure that all cancellation information on its website can be downloaded in a machine-readable format, e.g., .xlsx?	✓YES
	Describe how the Registry implements each provision in rows a – d:	
	<p>The Programme Registry ensures that all public cancellation information is presented in a user-friendly and transparent manner. The Programme Registry provides public cancellation information through a structured and sortable table on its public website.</p> <p>Public cancellation records are available at no cost and without the need for user credentials. Information can be searched and filtered based on relevant data fields.</p> <p>Cancellation records are exportable in machine-readable formats (such as XLSX or CSV) from within the Programme Registry.</p>	
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry’s implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p> <p>GCC Registry Public View : https://registry.spglobal.com/gccregistry/public/gcc/</p>	

Reports													
Accounts Issuances Holdings Retirements Cancellations													
Project Submission No.	Project Title	Monitoring Period Start	Monitoring Period End	Vintage	Serial Number	Account Name	Beneficial Owner	Location	Project Type	Applied Method...	GCC Verifier	Retirement Quantity (ACQ)	
<input type="checkbox"/>	S00115	First Large-Scale Solar ...	10 Dec 2021	31 Dec 2022	2021	GCC-ACC-UZ-1040000000...	Supreme Com...	Uzbekistan, Na...	Energy Industri...	GCCM001 vers...	LGAI Technologi...	2786	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2018	GCC-ACC-TR-1040000000...	Supreme Com...	Turkey, Cakilli V...	Energy Industri...	AMS-I-D V16	Carbon Check (...	16196	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2019	GCC-ACC-TR-1040000000...	Supreme Com...	Turkey, Cakilli V...	Energy Industri...	AMS-I-D V16	Carbon Check (...	16969	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2022	GCC-ACC-TR-1040000000...	Supreme Com...	Turkey, Cakilli V...	Energy Industri...	AMS-I-D V16	Carbon Check (...	19187	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2020	GCC-ACC-TR-1040000000...	GTE KARBON S...	Antalya Su ve A...	Energy Industri...	AMS-I-D V16	Carbon Check (...	661	
<input type="checkbox"/>	S00128	Derinkuyu Solar Power ...	01 Mar 2016	31 Dec 2022	2020	GCC-ACC-TR-1040000000...	GTE KARBON S...	Eftisa Mühend...	Energy Industri...	AMS-I-D V16	Carbon Check (...	400	
<input type="checkbox"/>	S01067	Assurua I Wind Power P...	01 Apr 2017	31 Dec 2020	2017	GCC-ACC-BR-1040000000...	Future Carbon I...	Nubank	Brazil, Bahia	ACM002, V21	Verific Colombi...	1792	
<input type="checkbox"/>	S00016	Yunnan Huize Candafan...	16 Jan 2017	31 Dec 2020	2020	GCC-ACC-CN-1040000000...	Climate Bidge L...	Anan (China) Co...	Maintland China...	GCCM001, V3.0	Carbon Check (...	42000	
Total: 58													

Reports													
Accounts Issuances Holdings Retirements Cancellations													
Serial Number	Account Name	Cancelled on Behalf Of	Location	Project Type	Applied Method...	Cancelled Quantity (ACQ)	Cancelled Quantity (ARECA)	Issued Additional Certificat...	Issued UN/EDC Serial No.	Host Country Letter of Authoriza...	Status of Verification of Corresp...		
No Cancellations													
Total: 0													

7.11	a. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations on an ongoing basis and for at least three years beyond the end date of the latest compliance period in which the emissions unit programme is determined to be eligible?	✓ YES
	b. Will the Programme Registry retain documents and data relevant to CORSIA Eligible Emissions Units and cancellations consistent with the Programme’s long-term planning, including plans for possible dissolution?	✓ YES
	Describe how the Registry does or will implement each provision in rows a and b:	
<p>The GCC Registry is operated by S&P Global under a Registry Services Agreement with Global Carbon Council (GCC). The Agreement does not impose a fixed contractual limit on the retention of registry records. Registry data is retained for the duration of the Agreement and may be retained beyond termination where required to meet applicable legal, regulatory, or compliance obligations.</p> <p>Upon termination or non-renewal of the Agreement, the Global Carbon Council is provided with a complete export of all historical registry records covering all accounts and units held, issued, transferred, retired or cancelled over the lifetime of the GCC Registry. Confidentiality, privacy, and compliance obligations survive termination, permitting the Registry's operator to continue secure retention of registry data where required by law or regulation.</p> <p>On this basis, the GCC Registry is able to retain documents and data relevant to CORSIA and cancellations for at least three years beyond the end of the latest applicable CORSIA compliance</p>		

	<p>period, and in a manner consistent with the Programme's long-term planning, including arrangements in the event of programme or registry dissolution.</p> <p>S&P Global uses vendor-recommended settings and industry-recognized secure practices to ensure audit records are retained as necessary by legal or contractual requirements to provide support for investigations of incidents and to meet data retention requirements.</p> <p>Future dissolution scenarios are addressed by S&P Global's business continuity and data preservation policies, thereby ensuring continuity of access for Programme obligations.</p>
	<p>In the field below, provide link(s) to any web-based evidence of existing registry functionalities and/or of documents demonstrating business practices and procedures for the Programme Registry's implementation of these provisions. Alternatively, or in addition, confirm that such evidence is included as an attachment to this <i>Emissions Unit Programme Registry Attestation</i>.</p>
	<p>S&P Global Information Security and Data Privacy: https://www.spglobal.com/en/who-we-are/corporate-responsibility/impact-report/material-topics/data-privacy-and-cybersecurity</p>