



**GLOBAL
CARBON
COUNCIL**

Driving Climate Actions

GCC 2.0

**Standard for
setting baselines below
Business-As-Usual (BAU)**

V1.0 – 2026

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1 Introduction

1. The Global Carbon Council (GCC) Program is the first international carbon market & sustainable development program in the Global South, which is approved/endorsed by the International Civil Aviation Organisation (ICAO) for the CORSIA scheme and by the International Carbon Offset and Reduction Alliance (ICROA). The GCC Program is a voluntary carbon program and an initiative of the Gulf Organisation for Research and Development (GORD). The GCC Program receives GHG emission reduction and removal projects from the entire world. The unique feature of the GCC Program is that it provides an opportunity to reduce or remove greenhouse gases and help to catalyse climate action on the ground, while ensuring that project construction and operations do not cause any harm to the environment and society, contribute to the United Nations Sustainable Development Goals as per host-country priorities, and comply with CORSIA, Article 6.2, and ICVCM requirements. The GCC Program comprises the entire governance structure, system, and documentation framework to achieve these objectives¹. GCC Program offers a single window opportunity for carbon market players to contribute to climate change mitigation and sustainability, while ensuring integrity, independence, objectivity, and transparency. The details about the GCC Program are described in the 'GCC Program Framework' document.

2 Purpose

2. The purpose of this Standard is to provide the requirements for GCC project activities in setting their crediting baseline below a conservatively determined BAU baseline.

3 Entry into force

3. This document enters into force on XX/XX/2026.

4 Normative references

4. This Standard refers to the following as normative references:
 - GCC 2.0 Project Standard, V6.1-2025
 - GCC 2.0 Standard for Development of Methodologies, V4.1 – 2025.
 - GCC 2.0 Standard on CORSIA Eligibility of Projects and Issuance, V2.1-2025
 - The baseline approach as stipulated in paragraph 36(i), 36 (ii), and 36 (iii) of the Rules, modalities, and procedures (RMP) for the mechanism established by Article 6, paragraph 4, of the Paris Agreement
 - A6.4 Standard: Setting the baseline in mechanism methodologies, Version 01.0

¹ GCC documents are available here: <http://www.globalcarboncouncil.com/resource-centre/>

- A6.4 Standard: Addressing suppressed demand in mechanism methodologies, Version 01.0
- A6.4 Methodological tool: Determination of the technical lifetime of equipment, Version 01.0
- Paragraphs 48(a), 48(b), or 48(c) of the Modalities and Procedures for a Clean Development Mechanism
- Paragraph 22 (a), 22 (b), or 22 (c) of the Modalities and Procedures for Afforestation and Reforestation Project Activities under the Clean Development Mechanism
- CDM tool: Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period, Version 03.0.1.

5 Applicability

5. This Standard applies to GCC project activities seeking the CORSIA Market eligibility label (C+).
6. This Standard shall be applied to determine the below-BAU crediting baselines for GCC project activities. The Standard shall be applied in conjunction with the GCC methodologies applicable to a given GCC project activity; hence, the methodology-specific applicability conditions shall also apply.
7. This Standard may also be applied in conjunction with the GCC 2.0 Standard for Development of Methodologies for proposing new GCC methodologies in accordance with the baseline approach as stipulated in paragraph 36(i), 36 (ii), and 36 (iii) of the Rules, modalities, and procedures (RMP) for the mechanism established by Article 6, paragraph 4, of the Paris Agreement.
8. This Standard may be applied in conjunction with the GCC 2.0 Standard for the Development of Methodologies to propose new GCC methodologies or revise existing GCC methodologies.
9. If a specific approach for keeping the baseline below BAU is provided in a GCC/Article 6.4 methodology, it shall take precedence over this Standard, provided that the methodology-specific approach leads to a more conservative scenario.

6 Definitions

10. In addition to the definitions under the GCC Program Definitions document², the following definitions shall apply to this Standard.

² https://globalcarboncouncil.com/wp-content/uploads/2025/09/GCC-2.0-Program-Definitions_V5.1.pdf

No.	Key terms	Definitions
1.	Business-as-usual (BAU)	Plausible reference benchmark or scenario for GHG emissions or removals prior to or in the absence of the implementation of the proposed GCC project activity. It may be a scenario, emission or removal level, or an emissions or removals intensity.
2.	Crediting baseline	Reference emissions or removals level against which the volume of emission reductions or net removals achieved by the GCC project activity is quantified.
3.	Legal requirements	Laws, statutes, regulations, court orders, decrees, consent agreements, executive orders, permitting conditions, or any other legally binding mandates, noting that regulatory environments may vary.
4.	Level of aggregation	The extent to which consolidation of information from any parts or units to form a collective whole is undertaken.
5.	Level of service	The quality, reliability, and scale of an output provided by a GCC project activity and/or in the baseline scenario.
6.	Output	The direct result of an entity's (i.e., the Enterprise, Fund, Investee, or Issuer) activities (e.g., wages paid, hours of training provided, or products and services sold ³). It may also include changes resulting from the entity's actions or decisions that are relevant to achieving outcomes.
7.	Policies	All national or sub-national policies that are applicable to the relevant project activity and its alternatives, including: policies and legal requirements; subsidies and incentives (e.g., incentives from carbon pricing schemes such as emission trading schemes or from guarantees of origin); taxes and tax breaks; fees; performance standards; or other specified instruments or means of implementation. This shall also include any specific national or sub-national targets for the sector or the type of activity, as long as these are supported by policy frameworks for implementation, but not general goals (e.g., a national emissions target) that are not specific to the sector or type of activity.
8.	Pool of users	For activities related to outputs, the pool of users consists of the user(s) supplied with the outputs by the activity;
10	Sector	A segment of a national economy that delivers defined output(s) (e.g. municipal waste management, household cooking energy, electricity, residential cooling, freight transportation).
11	Standardized baseline	A standardization developed on a subnational, national, or group-of-Parties basis rather than on a project activity-specific basis to facilitate the determination of the baseline, calculation of GHG emission reductions or removals, and/or the determination of additionality for GCC project activities, while ensuring environmental integrity within the scope of the standardized baseline.
12	Suppressed demand	A situation where services provided to a population are insufficient to meet the basic human needs due to barriers, such as low income or lack of infrastructure, and where the growth of emissions resulting

³ Such as, electricity, cooking energy, municipal waste management, and so forth.

		from meeting such needs requires special consideration in the assessment of the baseline scenarios.
13	Suppressed demand baseline	A crediting baseline is established for the provision of services that address basic human needs.

7 Principles

11. In addition to the principles described in the “GCC Project Standard”⁴. The following principles shall be applied in setting crediting baselines and standardized baselines to ensure that the information provided is a true and fair account.
 - (a) **Below business as usual:** The determined crediting baseline shall be below a conservatively determined BAU emissions level.
 - (b) **Conservativeness:** In the context of baseline setting, conservativeness is the use of data, parameters, assumptions, and methods to ensure that baseline emissions are not overestimated, and baseline removals are not underestimated. Only credible sources shall be used that are appropriate to the context of the type of project activity.
 - (c) **Encourage ambition over time:** Crediting baselines shall decrease over time to encourage ambition of project activities.

8 Data requirements for baseline setting and quantification

12. The data requirements for baseline setting and quantification shall follow the requirements set out in “Section 5: General Rules for Data Management in Projects when Applying GCC Methodologies” of the GCC “Standard for Development of Methodologies.”⁵
13. For the application of GCC methodologies, in addition to the above requirements, any additional methodology-specific data requirements for baseline setting and quantification shall also apply.

9 Approach to determining the below-BAU crediting baseline

14. Figure 1 below provides a flowchart depicting the stepwise procedure for determining the below-BAU crediting baselines for GCC project activities. The stepwise procedure for determining the below-BAU crediting baseline shall be applied as required by the GCC “Standard on CORSIA eligibility of Projects and Issuances”. The quantification of a project’s baseline emissions and/or removals required under Step 1 shall be guided by the GCC methodology applicable to the project activity. The procedure for

⁴ https://globalcarboncouncil.com/wp-content/uploads/2026/03/Project-Standard_V6.2.pdf

⁵ <https://globalcarboncouncil.com/wp-content/uploads/2026/02/GCC-2.0-Standard-for-Development-of-Methodologies-V4.2.pdf>

determining a conservative BAU baseline of a project required under Step 2 is described in Section 9.1. The procedure for the comparison and selection of the crediting baseline for a project at the beginning and during a crediting period, comprising Steps 3, 4, and 5, is described in Section 9.2.

15. No downward (upward for removals) adjustment for baseline emissions and/or removals, neither ex-ante nor ex-post, is necessary where the baseline resulting from Step 1 is determined to be below a suppressed demand baseline⁶.
16. Note that any adjustments to ensure conservativeness for both emissions and removals baselines are subtracted, with removals assigned a negative value and emissions a positive value.

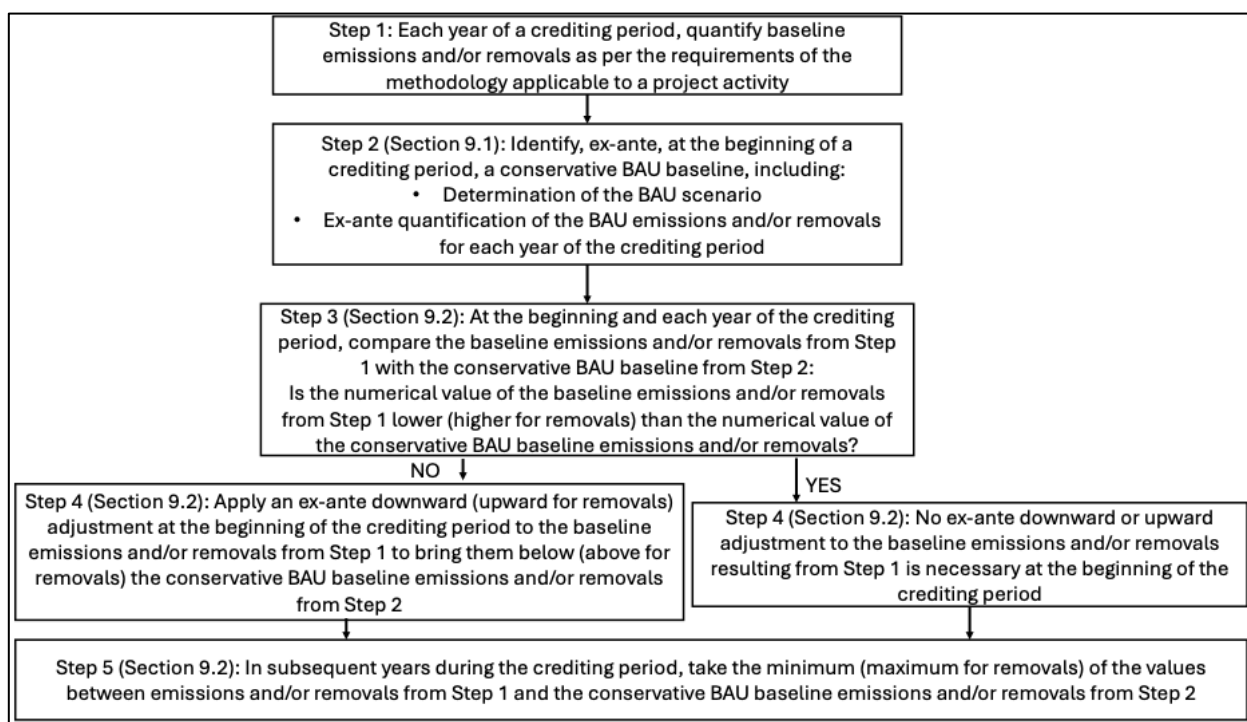


Figure 1: Flowchart to determine the below-BAU crediting baseline

9.1 Identification of a conservative BAU baseline

17. The BAU baseline may be defined by a host-country-defined standardized baseline approved within the framework of Article 4 and/or Article 6 (Articles 6.2 and 6.4) of the Paris Agreement. Such standardization by a host country may include an ambitious benchmark with respect to emissions and/or removals levels, or in their intensity (i.e., emissions or removals per unit of output), or through the use of default values, and could relate to a specific parameter, such as the grid emission factor or the fraction of

⁶ Determined in accordance with the latest version of the “A6.4 Standard: Addressing suppressed demand in mechanism methodologies.”

non-renewable biomass. The applicability of a host-country-defined standardized baseline as a conservative BAU baseline for a specific GCC project activity shall be justified in the Project Submission Form (PSF).

18. When a host-country-defined standardized baseline is not available or appropriate in the context of the project activity, the alternatives below shall be considered for the purpose of determining the conservative BAU scenario with proper justification, including how it ensures conservativeness:
 - (a) Continuation of the historical situation (pre-project activity scenario);
 - (b) Establishment of an economically viable technology and/or practice;
 - (c) A scenario combining (a) for the remaining lifetime⁷ of the existing equipment and/or practice, followed afterward by (b); or
 - (d) Only when it is justified that the previous alternatives are not suitable, another relevant scenario in line with the applicable principles and requirements set out in this Standard.
19. Where several scenarios are economically viable, the most conservative scenario shall be chosen as the BAU scenario.
20. The following approaches may be considered for estimating the BAU emissions and/or removals with proper justification:
 - (a) Where the GCC project activity is not a greenfield activity, the average historical emissions and/or removals or emissions and/or removal intensity will be based on the past three years' data prior to submission of PSF or the implementation of the project activity, whichever is earlier, including any trends toward improving performance, for the remaining lifetime of the existing equipment and/or practice; or
 - (b) Where the GCC project activity is a greenfield activity, or where it operates beyond the end of the remaining lifetime of the existing equipment and/or practice, the average emissions intensity will be based on new capacity installed in the past three years prior to submission of PSF or the implementation of the activity whichever is earlier, in the baseline geographical reference area, and/or in similar social, economic, environmental, and technological circumstances, and providing similar outputs as the GCC project activity.
21. The BAU scenario and quantification of the BAU emissions and/or removals shall be determined ex ante in the PSF at the start of each crediting period⁸ for the same

⁷ Determined in accordance with the latest version of the A6.4 Methodological tool: Determination of the technical lifetime of equipment

⁸ For BAUs determined following paragraph 17, if an updated and more conservative host-country-defined standardised baseline is not available at the time of renewal of a crediting period, an alternative BAU maybe defined following the requirements as set out in paragraphs 18 to 22, provided that leads to a more conservative BAU than the preceding crediting period.

duration as the crediting period of the proposed GCC project activity, specifying the BAU emissions and/or removals for each calendar year within the crediting period, while taking into consideration any trends in emissions and/or removals, or in their intensity (i.e., emissions or removals per unit of output). Such trends may, inter alia, arise from technological improvements over time or from policies.

22. In determining the BAU scenario and quantifying the BAU emissions and/or removals pursuant to paragraphs 18 to 21 above, the project owner shall identify and incorporate in the BAU:
- (a) Any policies that are active⁹ or scheduled to take effect within the crediting period, unless they refer to or formally integrate the carbon credits as an instrument for implementation of Nationally Determined Contributions (NDCs), shall be identified and incorporated in the BAU; and
 - (b) Any specific national or sub-national targets for the sector or the type of activity, as long as these are supported by policy frameworks for implementation¹⁰, but not general goals that are not specific to the sector or type of activity.
23. For each calendar year of a crediting period, a conservative BAU baseline shall be estimated as follows:

$$BE_{cons,y} = BAU_y \times \{1 - BAF(y - y_1)\} \quad (1)$$

Where:

$BE_{cons,y}$	=	Conservative BAU baseline emissions and/or removals in year y, t CO ₂
BAU_y	=	Most likely BAU baseline emissions and/or removals in year y, t CO ₂
BAF	=	Applicable BAU adjustment factor in any given crediting period, determined following the provisions of paragraph 25 below, fraction
y	=	A calendar year of a crediting period, in the first calendar year of a crediting period, $y=y_1$

24. $BE_{cons,y}$ shall be determined for each calendar year. For periods less than a calendar year, a pro rata approach shall be applied.
25. In a given crediting period, the BAF shall be determined as per the following stepwise

⁹ In the context of least developed countries, policies are only considered active if they are widely enforced (i.e., enforcement rate greater than 50%). In all other cases, all legal requirements irrespective of their enforcement status shall be deemed to be enforced, while recognizing that regulatory environments vary.

¹⁰ The extent to which the policy frameworks in place are sufficient to enable the achievement of the targets may be considered in determining their relevance for the BAU scenario and quantification, as well as whether they refer to or formally integrate carbon credits as an instrument for the implementation of NDCs.

procedure:

- (a) Step 1: Determine the BAF based on the host country-defined unconditional sector-specific and/or technology-specific target that is applicable to the GCC project activity:

$$BAF_{sector} = \frac{s}{(Y_{Target,sector} - Y_{Base,sector})} \times \frac{1}{100} \quad (2)$$

Where:

- BAF_{sector} = BAU adjustment factor, based on the host country defined unconditional sector-specific and/or technology-specific emission reduction target, fraction
- s = Host country defined sector-specific and/or technology-specific unconditional emission reduction target, percentage
- $Y_{Target,sector}$ = The target year of achieving the host country defined sector-specific and/or technology-specific unconditional emission reduction target, in YYYY format
- $Y_{Base,sector}$ = The base year against which the host country defined sector-specific and/or technology-specific unconditional emission reduction target has been set, in YYYY format

- (b) Step 2: In the absence of a host country defined unconditional sector-specific and/or technology-specific target, determine the BAF based on the unconditional absolute emission reduction target¹¹ of the host country as defined in its NDC:

$$BAF_{HC,Absolute} = \frac{p}{(Y_{Target,abs} - Y_{Base,abs})} \times \frac{1}{100} \quad (3)$$

Where:

- $BAF_{HC,Absolute}$ = BAU adjustment factor, based on the host country's unconditional absolute emission reduction target as defined in its NDC, fraction
- p = Host country's unconditional absolute emission reduction target, percentage
- $Y_{Target,abs}$ = The target year of achieving the unconditional absolute emission reduction target of the host country, in YYYY format
- $Y_{Base,abs}$ = The base year against which the unconditional absolute emission reduction target of the host country has been set, in YYYY format

- (c) Step 3: When a host country has not defined any unconditional sector-specific and/or technology-specific, or country-level emissions and/or removal targets, select 0.01 as the default BAF.

¹¹ Targets that include both emissions reduction and removals, the net reduction target (inclusive of removals) shall apply.

- (d) Step 4: If a BAF value has been derived from any of the steps 1 or 2 above, select the BAF as per the following equation.

$$BAF = \max\{(BAF_{HC,sector} | BAF_{HC,Absolute}), 0.01\} \quad (4)$$

26. BAF shall be determined at the beginning of each crediting period and shall remain fixed during the crediting period.
27. Proponents of new methodologies may propose an alternative approach to determine a BAF that is more suitable for its sectoral context. The alternative approach shall include factors or quantitative methods for baseline adjustment appropriate to the sector and project activity type. The factors or quantitative methods shall be based on clear and objective criteria and shall result in a baseline adjustment that ensures the selected baseline is below BAU and encourages ambition over time. Any BAF determined through an alternative approach shall be more conservative than $BAF_{HC,sector}$, and/or $BAF_{HC,Absolute}$ when these values are available, and shall be at least 1% of the BAU emissions in the calendar year of the start date of the first crediting period.

9.2 Comparison and selection of the crediting baseline

28. GCC project activities shall require comparing, ex-ante in the PSF, the following two baselines at the beginning of each crediting period:
- (a) The baseline as per the methodology applicable to the GCC project activity resulting from Step 1; and
- (b) The conservative BAU baseline ($BE_{cons,y}$) resulting from Step 2.
29. Where the ex-ante estimated conservative BAU baseline emissions and/or removals from Step 2 is lower (higher for removals) than the ex-ante estimated baseline emissions and/or removals from Step 1 at the beginning of a crediting period, then an ex-ante downward adjustment factor shall be applied to the baseline resulting from Step 1, to ensure that the downward adjusted baseline is lower than the conservative BAU baseline at the beginning of a crediting period.
30. Ex-ante downward adjustment shall be achieved by the following equation:

$$BE_{1,ex-ante} = BE_{unadj,1,ex-ante} \times (1 - DAF_{Ex-ante}) \quad (5)$$

Where:

$BE_{1,ex-ante}$	=	The downward adjusted baseline emissions and/or removals for the year 1 of a crediting period, determined ex-ante, t CO ₂
$BE_{unadj,1,ex-ante}$	=	The unadjusted baseline emissions and/or removals as per the methodology applicable to a GCC project activity before downward adjustment for the year 1 of a crediting period, determined ex-ante, t CO ₂
$DAF_{Ex-ante}$	=	Downward adjustment factor for ex-ante application, when

applicable

31. $DAF_{Ex-ante}$ shall be determined as per the following equation:

$$DAF_{Ex-ante} > \frac{BE_{unadj,1,ex-ante} - BE_{cons,1}}{BE_{unadj,1,ex-ante}} \quad (6)$$

Where:

$$BE_{cons,1} = \text{The conservative BAU baseline emissions and/or removals for the year 1 of a crediting period, determined ex-ante following equation 1, t CO}_2$$

32. Where the ex-ante estimated conservative BAU baseline emissions and/or removals from Step 2 is higher (lower for removals) than the ex-ante estimated baseline emissions and/or removals from Step 1 at the beginning of a crediting period, then no ex-ante downward adjustment factor shall be applied to the baseline emissions and/or removals resulting from Step 1 at the beginning of a crediting period.

33. In subsequent years of a of a crediting period, the project owner shall compare, ex-post in monitoring reports, for each calendar year during the crediting period, the ex-post calculated baseline emissions and/or removals determined according to the monitoring requirements of the applicable methodology and the ex-ante estimated conservative BAU baseline for the same calendar year and confirm that the baseline emissions and/or removals based on monitoring is lower (higher for removals) than the conservative BAU baseline emissions and/or removals. If it is not, then the conservative BAU baseline shall be selected as the crediting baseline for that calendar year.

- (a) Where an ex-ante adjustment to baseline emissions and/or removals has been applied at the beginning of a crediting period, as per the provisions of paragraph 29, the following equation shall be applied in selecting the crediting baseline for any given calendar year during that crediting period:

$$BE_y = \min\{BE_{cons,y}, (BE_{monitored,y} - BE_{unadj,y,ex-ante} \times DAF_{Ex-ante})\} \quad (7)$$

Where:

$$BE_y = \text{The crediting baseline emissions and/or removals in the year } y \text{ of a crediting period, t CO}_2$$

$$BE_{monitored,y} = \text{The baseline emissions and/or removals estimated based on monitoring of parameters as per the methodology applicable to a project activity in the year } y \text{ of a crediting period, t CO}_2.$$

$$BE_{unadj,y,ex-ante} = \text{The unadjusted baseline emissions and/or removals as per the methodology applicable to a GCC project activity before downward adjustment for the year } y \text{ of a crediting period, determined ex-ante, t CO}_2$$

- (b) Where no ex-ante adjustment to baseline emissions and/or removals has been applied at the beginning of a crediting period, as per the provisions of paragraph 32

, the following equation shall be applied in selecting the crediting baseline for any given calendar year during that crediting period:

$$BE_y = \min\{BE_{cons,y}, BE_{monitored,y}\} \quad (8)$$

34. BE_y shall be determined for each calendar year. For periods less than a calendar year, a pro rata approach shall be applied.

10 Monitoring methodology

35. This section sets out the monitoring requirements for setting baselines below BAU in GCC project activities. The requirements described herein do not substitute but are in addition to the applicable methodology-specific monitoring requirements for a GCC project activity.

10.1 Parameters not monitored during a crediting period

Data / Parameter Table 1

Data / Parameter:	BAU_1, BAU_y
Data unit:	t CO ₂
Description:	BAU_1 : Most likely BAU baseline emissions and/or removals in the year 1 of a crediting period BAU_y : Most likely BAU baseline emissions and/or removals in the year y of a crediting period
Source of data	As set out in Section 8 of this Standard.
Measurement Procedures (if any):	-
Quality Procedures, if any.	As set out in section 8 of this Standard.
Any comment:	The values shall be determined ex-ante once at the beginning of the first crediting period and shall be reassessed at each renewal of the crediting period. During a crediting period, the values shall remain fixed.

Data / Parameter Table 2

Data / Parameter:	$BE_{unadj,1,ex-ante}, BE_{unadj,y,ex-ante}$
Data unit:	t CO ₂
Description:	$BE_{unadj,1,ex-ante}$: The unadjusted baseline emissions and/or removals as per the methodology applicable to a GCC project activity before downward adjustment for the year 1 of a crediting period $BE_{unadj,y,ex-ante}$: The unadjusted baseline emissions and/or removals as per the methodology applicable to a GCC project activity before downward adjustment for the year y of a crediting period, determined ex-ante,
Source of data	As per the GCC methodology applicable to a project activity.
Measurement Procedures (if any):	As per the GCC methodology applicable to a project activity.

Quality Procedures, if any.	As per the GCC methodology applicable to a project activity.
Any comment:	At the beginning of the first crediting period, the value of this parameter shall be estimated ex-ante following the procedure of the applicable methodology. At each renewal, the methodological procedure to determine the value of this parameter shall apply to the reassessed baseline determined in accordance with the CDM tool "Assessment of the validity of the original/current baseline and update of the baseline at the renewal of the crediting period, Version 03.0.1."

Data / Parameter Table 3

Data / Parameter:	s
Data unit:	percentage
Description:	The host country defined a sector-specific unconditional emission reduction target
Source of data	Host country government publication
Measurement Procedures (if any):	-
Quality Procedures, if any.	-
Any comment:	The value shall be fixed at the beginning of the first crediting period. At the time of renewal of a crediting, if the host country government has published a more ambitious target, the value shall be updated, the same value of the preceding crediting period shall apply. During a crediting period, the value shall remain fixed.

Data / Parameter Table 4

Data / Parameter:	$Y_{Target,sector}$
Data unit:	-
Description:	The target year of achieving the host country defined sector specific unconditional emission reduction target
Source of data	Host country government publication
Measurement Procedures (if any):	-
Quality Procedures, if any.	-
Any comment:	The value shall be fixed at the beginning of the first crediting period. At the time of renewal of a crediting if the host country government has published an updated value of this parameter that leads to a more ambitious target, the value shall be updated, else the same value of the preceding crediting period shall apply. During a crediting period, the value shall remain fixed.

Data / Parameter Table 5

Data / Parameter:	$Y_{Base,sector}$
Data unit:	-
Description:	The base year against which the host country defined the sector-specific unconditional emission reduction target has been set
Source of data	Host country government publication
Measurement Procedures (if any):	-
Quality Procedures, if any.	-
Any comment:	The value shall be fixed at the beginning of the first crediting period. At the time of renewal of a crediting, if the host country government has published an updated value of this parameter that leads to a more ambitious target, the value shall be updated; the same value of the preceding crediting period shall apply. During a crediting period, the value shall remain fixed.

Data / Parameter Table 6

Data / Parameter:	p
Data unit:	percentage
Description:	Host country's unconditional absolute emission reduction target
Source of data	Host country government publication
Measurement Procedures (if any):	-
Quality Procedures, if any.	-
Any comment:	The value shall be fixed at the beginning of the first crediting period. At the time of renewal of a crediting, if the host country government has published a more ambitious target, the value shall be updated; the same value of the preceding crediting period shall apply. During a crediting period, the value shall remain fixed.

Data / Parameter Table 7

Data / Parameter:	$Y_{Target,abs}$
Data unit:	-
Description:	The target year of achieving the unconditional absolute emission reduction target of the host country
Source of data	Host country government publication
Measurement Procedures (if any):	-
Quality Procedures, if any.	-

Any comment:	The value shall be fixed at the beginning of the first crediting period. At the time of renewal of a crediting if the host country government has published an updated value of this parameter that leads to a more ambitious target, the value shall be updated, else the same value of the preceding crediting period shall apply. During a crediting period, the value shall remain fixed.
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Data / Parameter Table 8

Data / Parameter:	$Y_{Base,abs}$
Data unit:	-
Description:	The base year against which the unconditional absolute emission reduction target of the host country has been set
Source of data	Host country government publication
Measurement Procedures (if any):	-
Quality Procedures, if any.	-
Any comment:	The value shall be fixed at the beginning of the first crediting period. At the time of renewal of a crediting, if the host country government has published an updated value of this parameter that leads to a more ambitious target, the value shall be updated; the same value of the preceding crediting period shall apply. During a crediting period, the value shall remain fixed.

10.2 Parameters for monitoring during a crediting period

Data / Parameter Table 9

Data / Parameter:	$BE_{monitored,y}$
Data unit:	t CO ₂
Description:	The baseline emissions and/or removals are estimated based on monitoring of parameters as per the methodology applicable to a project activity in the year y of a crediting period
Source of data	As per the GCC-approved/adopted methodology applicable to a project activity.
Measurement Procedures (if any):	As per the GCC-approved/adopted methodology applicable to a project activity.
Monitoring frequency:	As per the GCC-approved/adopted methodology applicable to a project activity.
Quality Procedures, if any.	As per the GCC, the approved/adopted methodology is applicable to a project activity.
Any comment:	-

DOCUMENT HISTORY

Version	Date	Comment
V1.0	17/06/2026	Draft for global stakeholder consultation



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