



**GLOBAL
CARBON
COUNCIL**

Driving Climate Actions

Environment and Social Safeguards Standard

V3.0 – 2022

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ACRONYMS	
CDM	Clean Development mechanism
CO ₂	Carbon di-Oxide
E+	Environmental No-net-harm Label
GCC	Global Carbon Council
GHG	Green House Gases
GORD	Gulf Organisation for Research and Development
MENA	Middle East and North Africa
PMR	Project Monitoring Report
PSF	Project Submission Form
S+	Social No-net-harm Label
SDGs	Sustainable Development Goals

1. Introduction

1. The Global Carbon Council (GCC) Program is the Middle East & North Africa (MENA) region's first voluntary carbon offsetting program and an initiative of Gulf Organization for Research and Development (GORD). The voluntary GHG offsetting program developed by GCC¹, a registered independent legal entity, is called as 'GCC Program', which aims to contribute to a vision of a sustainable and low-carbon world economy. The GCC Program receives GHG emission-reduction projects from the entire world, although it has placed special emphasis on low-carbon development in the MENA region, which has largely remained under-represented in carbon markets. The GCC Program helps to catalyse climate action on the ground, while ensuring that project construction and operations cause no-net-harm to the environment and society and contribute to the United Nations Sustainable Development Goals (SDGs) as per host-country' priorities. The GCC Program is comprised of the entire governance structure, system and the documentation framework to achieve this objective.
2. The GCC Project Standard requires Project Owner(s) to complete a Project Submission Form (PSF) for their proposed Project Activity. In the PSF form they must clearly identify the requirements with respect to certification labels, including the requirements on do-no-net-harm to the environment and society, that they wish to target.
3. This standard describes the process, and stipulates requirements, for owners of GCC Project Activities that, in addition to reducing greenhouse-gas emissions, voluntarily commit to ensuring that their Project Activity does not cause any net-harm to the environment or to society. It also provides the opportunity to demonstrate this achievement by obtaining additional certification labels: the Environmental No-net-harm Label (E⁺) and the Social No-net-harm Label (S⁺). These two labels are addressed in an integrated manner during the GCC Project Registration and ACC & Certification Label Issuance Processes as stipulated in the Program Processes.
4. This standard has been developed based on the requirements laid out in section 7 of the Program Manual,² which is the overarching program document that links together the various GCC documents that contain rules and requirements governing the GCC Program.
5. The GCC Program Manual (section 7) requires Project Owners who voluntarily choose to demonstrate that their Project Activity does not cause any net harm to the environment or society to apply the Environment and Social Safeguards Standard (this document) and to complete sections E1 & E2 of the Project Submission Form (PSF). These requirements shall apply to Project Activity Types A1, A2, A3 and B1 but not to B2.

¹ The GCC Program is operated on behalf of GCC Steering Committee by GCC Operations Team. Any submission to 'GCC' or 'GCC Program' shall be considered to be submitted to 'GCC Operations Team', which can be contacted at operations@globalcarboncouncil.com.

² GCC documents are available here: <http://www.globalcarboncouncil.com/resource-centre/>

6. The terms used in this document have been defined in the Program Definitions document, which shall be referred to when applying the Environment and Social Safeguards Standard (this document).³
7. The requirements stipulated in the Program Manual, Project Standard and Verification Standard shall also be conformed to by Project Owners and GCC Verifiers when applying the Environment and Social Safeguards Standard.

2. Integrating Environment and Social Safeguards into GCC Project Development

8. This standard has been designed to promote the integration of environmental and social safeguards and their effective implementation in GHG emission-reduction projects submitted for registration to the GCC Program. The standard also provides the guiding principles based on which the GCC Verifier would assess the project and the approach for issuance of the corresponding labels during the crediting period of the project.
9. Project Owners may choose to apply this standard to demonstrate that the Project Activity does not cause any net harm to environment and society. If Project Owners decide to do so, they shall indicate their choice in the PSF, which shall be verified *ex-post* by an approved GCC Verifier. Once the Project Owners decide to apply this standard the requirements contained in this standard become mandatory for the given GCC Project Activity.

3. Objective

10. This standard provides requirements that establish safeguards to avoid/reduce negative environmental and social impacts and provides a process:
 - (a) To identify anticipated and actual significant environmental and social aspects and impacts from the construction and operations of the Project;
 - (b) To conduct *Do-No-Harm Risk Assessments* to identify risk of the impacts on the environment and/or society;
 - (c) To develop action plans to avoid or reduce the impact on the environment and/or society, in case the impacts exceed the regulatory or voluntary corporate thresholds;
 - (d) To provide a framework for monitoring of parameters to demonstrate that the impacts have positive effects or do not cause harm to the environment or society; and
 - (e) To facilitate verification by GCC Verifiers, which aims to certify that GCC Project Activities do not cause any net harm to the environment or to the society.

³ While using any GCC document, the terms/definitions/acronyms and the names of the regulatory documents referred have their first letter in capitals (e.g., Project Standard).

4. Design of Environment and Social Safeguards and Risk Mitigation Action Plans

11. The Project Owner shall complete the table provided in Section E.1 (for environmental no net harm demonstration) and Section E.2 (for social no net harm demonstration) of PSF, as per the instructions for completing the PSF, and provide all the information required as per the latest applicable version of Environment and Social Safeguards Standard.

4.1. General requirements:

12. Project Owners shall complete the PSF:

- (a) **Identification of aspects and impacts:** To identify and describe anticipated and actual significant environmental and social aspects and impacts, over the entire crediting period, both positive and negative from all sources (stationary and mobile) during normal and abnormal/emergency conditions, that may result from the construction and operations of the Project Activity, within and outside the project boundary, over which the Project Owner(s) has/have control, and how their indicators are planned to be monitored so that it can be demonstrated that they do not cause any net harm:
 - (i) The significant environmental impacts that may be caused by constructing and operating the Project Activity shall be described in section E.1 of the PSF, as per **Table 1(a)** and/or **Table 3** of this document;
 - (ii) The significant social impacts that may be caused by constructing and operating the Project Activity shall be described in section E.2 of the PSF, as per **Table 1(b)** and/or **Table 3** of this document; and
 - (iii) The breadth, depth, and type of analysis undertaken as part of the environmental and social impact assessment and the corresponding risk mitigation plan (if any) will depend on the nature and scale of the project, and the potential environmental and social risks and significance of impacts that could result. Significance is a function of degree of impact and the likelihood of occurrence of such impact.
- (b) **Legal and voluntary requirements:** Project Owner, at a minimum, shall always comply with the legal requirements of the Host country during the crediting period of the project activity. Project Owners shall complete the PSF, describing what legal / regulatory / voluntary compliance requirement exists which are related to each specific aspect and its corresponding impact and shall demonstrate compliance to legal/stricter voluntary corporate requirements by monitor aspects which have positive or negative environmental and social impacts due to the Project Activity
- (c) **Monitoring requirements:** Project Owners shall complete the PSF, describing the framework for monitoring of parameters to allow demonstration of the impacts of the aspects on the environment and/or society. The proposed/actual monitoring plan in the PSF, over the entire crediting period of the project activity, shall include:
 - (i) All the required parameters/indicators related to the impact determined to be 'harmful' and 'harmless';

- (ii) Information on measurement procedures and equipment (where necessary and possible);
- (iii) Frequency of monitoring to ensure robustness of data;
- (iv) Data analysis, quality assurance and quality control of the measured data (in case of quantitative data). For qualitative data, 3rd party data sources or data from public resources may be used to demonstrate quality of data.;
- (v) Reporting of compliance of monitoring with respect to legal/voluntary requirements; and
- (vi) Reporting of measurement (where necessary and possible) and monitoring results;

4.2. Process to conduct Net-harm Assessment during PSF submission

13. The Project Owner shall conduct a Net-harm Assessment and complete the PSF as stipulated in the following eight-step procedure:
- (a) **Step 1:** Identify⁴ all anticipated and actual significant environmental and social aspects, as per the paragraph 12(a) above. At a minimum, all projects must conduct assessment and reporting of the potential aspects which are identified for each project types as per **Appendix 01**;
 - (b) **Step 2:** Against each aspect, as defined in step 1, identify all anticipated and actual significant environmental and social impacts, as per the paragraph 12(a) above
 - (c) **Step 3:** If any national legal/regulatory/stricter voluntary corporate requirements/limits⁵ exist for the defined aspect/impact, identify both in the quantitative and qualitative manner and define the likelihood that the project, as designed, will meet the legal/regulatory/voluntary corporate requirements. In the absence of any corresponding legal/regulatory requirement, Industry best practices or voluntary corporate policies of the organization may be used to determine compliance threshold limits.
 - (d) **Step 4:** Conduct a thorough “Do-No-Harm” Risk Assessment, as per the guidance given in Appendix 02, to determine the severity of identified impacts, if any, and classify them into the following three categories:
 - (i) **Not Applicable:** If no impacts have been identified in Step 2 for certain aspects, then the Project Activity will not cause any harm and the severity of impacts to such indicator shall be considered as “Not Applicable”. No further actions are required to mitigate or eliminate impacts. Note: if certain aspects are determined to be “not applicable” during the PSF preparation/registration stage but causes environmental or social harm post implementation of

⁴ Project Owner may refer to IFC resources on identification of environmental and social impacts : https://www.ifc.org/wps/wcm/connect/topics_ext_content/ifc_external_corporate_site/sustainability-at-ifc/policies-standards/ehs-guidelines/ehsguidelines

⁵ In any case if voluntary corporate requirements/limits are chosen by the Project Owner, these limits shall always be stricter than the national legal/regulatory limits

project, the “do-no-harm” assessment would have to be repeated at the earliest available opportunity and the PSF would have to be updated with the changed evaluation matrix as per the procedures stipulated by the post-registration changes.

- (ii) **Harmless:** If impacts exist for certain aspects, but the Project Activity by design are expected to comply with the applicable national legal/regulatory/stricter voluntary corporate requirements and will be within legal/voluntary corporate limits, then the severity of impacts shall be indicated as “Harmless”. Such aspects would have to define the performance indicators, which would be tracked *ex-post* to demonstrate compliance with the legal/stricter voluntary corporate mandate and to prove that the project remains “harmless” with respect to environmental or social impacts. Benchmarks to define a project “harmless” can be as per legal requirement or as per company’s stricter voluntary internal corporate target and is the choice to be made by the Project Owner in the PSF. If the project impacts in a positive manner, i.e., the effect on the environment or society is less/better than the BAU/pre-existing/baseline scenario, then it will be marked as “harmless”. In case of impacts, which do not have any quantitative/qualitative legal/ stricter corporate benchmark, the Project Owner shall identify and assess the best practice in the industry and if projects operations and administrative procedures are aligned to the same, they may mark these aspects as “harmless”.
- (iii) **Harmful:** If negative impacts exist for certain aspects or if the Project Activity during its operations fails to meet the national legal/regulatory requirements or is likely to fail in meeting the legal/regulatory requirements they will be marked as “harmful” as they are likely to cause harm (and may be unsafe). In case of lack of legal/regulatory requirement, the Project Owner may take Industry best practices or voluntary corporate policies of the organization to assess if the aspects are harmful.
- (iv) To justify an impact is “harmless” as per the national legal/regulatory/voluntary corporate requirement, monitoring is mandatory to demonstrate the compliance. If certain impacts are not being monitored at the time of submission of PSF, a monitoring plan of such indicators should be in place and such indicators shall be listed as monitoring parameters. The design documents cannot be considered as the proof of compliance and will not be continued to be treated as “Harmless” *ex-post*.
- (v) All aspects which are assessed to have a positive impact on the environment and society shall list the monitoring parameters under section B.7.1 of the PSF. All those aspects which are assessed to have a negative impact on the environment and society, irrespective of whether they have been assessed to be “harmless” or “harmful”, shall include the monitoring parameters under section B.7.2 of the PSF document.

- (e) **Step 5:** Develop concrete Risk Mitigation Action Plans to contain, reduce or eliminate the risk of each impact identified as “Harmful”. The action plan(s) shall include:
 - (i) Operational controls and best practices, focusing on how to implement and operate the Project Activity, that will be adopted to reduce the risk of identified impacts, at least to a level that is in compliance with applicable legal /regulatory requirements or Industry best practice or stricter voluntary corporate requirements; and/or;
 - (ii) A Program of Risk Management Actions focusing on additional actions (e.g., installation of pollution-control equipment or construction of crèche for workers) that shall be implemented to contain, reduce or eliminate the risk of “Harmful” impacts. The template of the risk management action plan is given in **Table 3** and will be included under section B.7.2 of the PSF document.
- (f) **Step 6:** Describe the monitoring approach and identify the parameters to be monitored for each impact that has been identified as “Harmful” or “Harmless” and describe in the PSF including source of monitored data and frequency of monitoring as per the requirements stipulated in paragraph 12(c).
- (g) **Step 7:** For each impact, the Project Owner shall assess whether the Project Activity is likely or not likely to cause harm to the environment or society. Rating and scoring of the impact caused by the aspect shall be conducted as per the guidance provided in **section 6**, below.
 - (i) Calculate a **Net Score**, which is obtained by summing all of the scores (from step 7) for individual impacts (harmful or harmless) in each row and the last column of Table 1(a, b).
 - (ii) If the **Net Score** is:
 - a. Zero or positive, the overall anticipated impact of the project during construction and operations phase is considered as negligible and the Project Activity is likely to cause **no-net-harm**; or
 - b. less than zero, the Project Activity is likely to cause **net-harm**.
- (h) Once the Project Owner(s) confirms that their Project Activity is not likely to cause any **net-harm** to the environment or society and the Net-Harm Assessment in the PSF is complete, the PSF can be submitted to a GCC Verifier for Project Verification as per the Program Process to apply for the expected/forecasted eligible indicative label.
- (i) Any non-compliance with legal requirements of the Host country would result in loss of E+/S+ labels till the point the aspects are brought back within legal limits; and
- (j) Separate monitoring plans shall be defined for each homogenous bundle as defined in a bundled project that account for voluntary certification labels (E+, S+).

These labels for the entire bundled project shall be issued only if all the bundles demonstrate no-net-harm.

5. Implementing Risk Mitigation Action Plans and ex-post Monitoring Performance of impacts

14. Project Owners shall ensure that their Project Activity does not cause any net harm to the environment and/or society and shall fulfil the environment and social safeguards needs as defined in the registered PSF for their Project Activity.

5.1. General Requirements

15. For each monitoring period and prior to commencing Emission Reduction Verifications, Project Owners shall complete a Project Monitoring Report (PMR), describing how the environment and social safeguards referred to in paragraph 14 as defined in the registered PSF have been implemented, and how the monitoring of the Project Activity has been conducted, to demonstrate that the Project Activity does not cause any net harm to the environment or society.
16. Separate monitoring plans shall be defined for each homogenous bundle as defined in a bundled project that account for voluntary certification labels (E+, S+). These labels for the entire bundled project shall be issued only if all the bundles demonstrate no-net-harm.
17. Monitoring shall include recording parameters/information to track performance, and establishing relevant operational controls / management controls to ensure compliance and progress.
18. Project Owners shall, when completing Project Monitoring Report (PMR), for the specific monitoring period during emission reduction verification process, describe the outcomes and achievements of the implementation of the monitoring plan as stated in the registered PSF, including:
 - (a) The residual risk post implementing Risk Mitigation Action Plans;
 - (b) Confirmation whether the risk mitigation measure of the Project Activity has been conducted effectively, to demonstrate that the Project Activity does not cause any harm to the environment or society;
 - (c) The Project monitoring report shall include the following information:
 - (i) Monitoring of the required parameters/indicators causing the impact determined to be 'harmful' and 'harmless';
 - (ii) Information on measurement procedures and equipment (where necessary and possible);
 - (iii) Frequency of monitoring to ensure robustness of data;
 - (iv) Data analysis, quality assurance and quality control of the measured data (in case of quantitative data). For qualitative data, use of 3rd party data sources

- or data from public resources to demonstrate unbiased data source and quality of data.;
- (v) Reporting of compliance of monitoring with respect to legal/voluntary requirements;
 - (vi) Reporting of measurement (where necessary and possible) and monitoring results of the impacts of the environmental and social aspects as identified in the registered PSF;
- (d) Aspects irrespective of whether it impacts in a positive manner, or have been assessed to have a negative impact must be duly monitored during the ACC issuance period in line with the frequency and mechanism as detailed in the registered PSF; and
- (e) For bundled projects, the environmental and social assessment can be done for homogenous bundles as defined in the Project activity.

5.2. Process to conduct Net-harm Assessment during PMR submission

19. Project Owners shall conduct Net-harm Assessments and complete PMRs, following the similar process as described in paragraphs 13,15 and 18, confirming that their Project Activity has not caused any net harm to the environment or society. PMRs shall also describe the actions taken and the resulting monitored parameters to mitigate the risk of:
- (a) Environmental impacts, as per **Table 2(a)** and **Table 3**; and
 - (b) Social impacts, as per **Table 2(b)** and **Table 3**.
20. Once the Project Owner(s) confirms that their Project Activity has not caused any net harm to the environment or society and that the Net-harm Assessment described in the PMR is complete, the PMR can be submitted to a GCC Verifier for Emission Reduction Verification as per the Program Process.

6. Generic Guidance for identification of Environment and Social impacts, defining of Monitoring and Risk Mitigation Action Plans and Scoring process

21. The below guidance shall be applied at both the stages:
- (a) PSF preparation stage; and
 - (b) Project Monitoring Report (PMR) preparation stage.

6.1. Environment impacts identification and Scoring

22. The Project Owner shall comply with the following guidance for identification of Environment impacts and scoring of the aspects/impacts for completing the PSF and the PMR:

- (a) Identify and describe all significant environmental impacts including both harmful/negative and harmless/positive impacts.
- (b) If the environmental impact is positive and assessed as “Harmless” with respect to the pre-project scenario or baseline scenario and the impact can be measured or has been measured and monitored to demonstrate that it is ‘harmless’, a score of “+1” shall be assigned to the aspect;
- (c) If the environmental impact is positive with respect to the pre-project scenario or baseline scenario, but the impact cannot be or has not been measured and monitored or not demonstrated satisfactorily, a score of zero “0” shall be assigned to the aspect;
- (d) If the environmental impact is negative and it is expected to be in compliance to legal limits or industry best practices or voluntary corporate standards and thus classified as “harmless” but the impact cannot be or has not been measured and monitored, a score of “-1” shall be assigned to the parameter as it would be treated as “Harmful”. In case the parameters is monitored as per the details”” given in the registered PSF or can be measured to demonstrate that it is adequate a score of +1 shall be assigned to the aspect. In case the impact has not been monitored as per the monitoring plan as given in the registered PSF, the verifier would access if there has been violation of legal requirement which would result in denial of label.
- (e) If the environmental impact is negative and assessed as “harmful” and a project/ pollution control device/ detection device /equipment has been installed to detect the impact and risk management actions/measures have been undertaken to mitigate the environmental impact, monitored parameters (quantitative or qualitative) can be used to demonstrate compliance to legal requirements or Industry best practices / corporate limits and can be given score of “+1”, but if the impact cannot be or has not been measured and monitored, it would result in denial of label.
- (f) If the environmental impacts cannot be described, quantified, measured and monitored or demonstrated during the entire monitoring period in comparison to the scenario in absence of the project or the pre-project scenario (*both ex-ante and ex-post*), ,for such cases, the aspect and the impacts, may be reported in table, but should not be rated for the score and should be marked as ‘Not applicable’;
- (g) The Project Owner shall describe, supported with measured data, management tools, practices and evidences, etc., how they have concluded that the Project Activity has not or will not cause any net-harm to the environment during the crediting period;

- (h) It may be noted that the net score at the end of the evaluation process is **NOT AN INDICATION** of the environmental performance of the project and cannot be used to compare between projects;
- (i) Non compliance with any applicable legal requirement of the host country in any of the aspects will result in denial of E+ label to the project for that monitoring period; and
- (j) In case of bundled projects, the evaluation of the environmental no-harm would be carried out at the level of homogenous bundles as structured in the project. In case of loss of label in any of the homogenous bundles the entire project would lose the label and in case of difference in performance between bundles the lowest performance would be awarded to the entire project.

6.2. Social impacts identification and Scoring

23. The Project Owner shall comply with the following guidance for identification of Social impacts and scoring of the aspects/impacts for completing the PSF and the PMR:
- (a) Identify and describe all significant social impacts including both harmful/negative and harmless/positive impacts;
 - (b) If the social impact is Positive with respect to the pre-project or baseline scenario, and parameters can be or have been monitored to substantiate the claim a Score of +1 can be assigned. In case the impact cannot be or has not been measured and monitored, a zero score (0) shall be assigned to the parameter;
 - (c) If the social impact is negative but is expected to be in compliance with legal requirements or corporate standards and thus marked as 'harmless' and a proper monitoring (qualitative or quantitative) to substantiate the same has been done for demonstration of compliance, then a score of +1 can be assigned. In case where the impact has not been measured and monitored, a negative score (-1) shall be assigned to the parameter;
 - (d) If the social impact is harmful or negative and assessed as harmful, and actions/ measures has been taken to mitigate the social impact, and necessary risk mitigation actions have been implemented and a proper monitoring (qualitative or quantitative) to substantiate the same has been done for demonstration of compliance, then a score of +1 can be assigned but if the impact has not been measured and monitored (quantitative and qualitatively), a negative score (-1) shall be assigned to the parameter; and
 - (e) If the social impacts cannot be described, quantified, measured and monitored during the entire monitoring period in comparison to the scenario in absence of the project and therefore cannot be verified (both *ex-ante* and *ex-post*), in such cases, the parameter and the impacts, may be reported in table, but should not be rated for the

score and should be marked as 'Not applicable';

- (f) The Project Owner shall describe, supported with measured data, management policies/ intents and documentary evidences, in case of qualitative evidence, how they have concluded that the Project Activity has not or will not cause any net-harm to the society during the crediting period;
- (g) It may be noted that the net score at the end of the evaluation process is **NOT AN INDICATION** of the social performance of the project and cannot be used to compare between projects;
- (h) Non-compliance with any applicable legal requirement of the host country in any of the aspects will result in denial of S+ label to the project for that monitoring period; and
- (i) In case of bundled projects the evaluation of the Social no-harm would be carried out at the level of homogenous bundles as structured in the project. In case of loss of label in any of the homogenous bundles the entire project would lose the label and in case of difference in performance between bundles the lowest performance would be awarded to the entire project.

7. Third-party Verification of Environment and Social Safeguards and Mitigation Actions

- 24. During Project Verification, the approved GCC Verifier shall assess and verify the identified environmental and social risks and the Risk Mitigation Action Plans included in the PSF.
- 25. The GCC Verifier shall provide a Verification and a Certification Report and shall determine whether the positive and negative impacts of the project, as defined in the PSF and the PMR, has been monitored at the defined frequency to demonstrate their effect on the environment or society and that the Project Activity has not caused any net harm to the environment or society and, hence, is eligible to receive S+ and E+ indicative or actual certification labels.

7.1. Project Verification of indicative certification labels

- 26. The GCC Verifier shall provide a GCC Project Verification Report certifying that the Project Activity is not likely to cause any net harm to the environment and/or society and, hence, is eligible to achieve additional S+ and/or E+ indicative certification labels. In performing the Project Verification, the GCC Verifier shall:
 - (a) Conduct an thorough assessment of the environment and social aspects as defined by the Project Owner(s) for their Project Activity and confirm that all actual and anticipated significant environmental and social aspects have been identified, as per the paragraph 12(a), and all plausible risks of impacts resulting from the Project Activity have been identified in the PSF, including:

- (i) Environmental impacts due to the Project Activity; and
- (ii) Impacts to society and stakeholders due to the Project Activity;
- (b) Confirm that all possible impacts have been assessed in the project and all legal / regulatory / voluntary corporate limits have been properly identified for the aspects and their compliance to these limits have been evaluated;
- (c) Describe how the GCC Verifier has assessed that the Project Activity has monitored all “harmless and “harmful” aspects including parameters which are required to demonstrate compliance to legal/regulatory/voluntary corporate targets and industry benchmarks / best practices norms and has adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental and social impacts to levels that are unlikely to cause any net-harm, and has committed to implementing those plans stated in the PSF; and
- (d) Include reporting as per **Table 1 (a, b)** in the Project Verification Report.

7.2. Project Verification of actual ex-post certification labels

- 27. During Emission Reduction Verification for any given monitoring period, the approved GCC Verifier shall also verify the monitoring of the performance indicators to demonstrate compliance with the legal / regulatory / corporate requirements and implementation of all Risk Mitigation Action Plans committed to in the registered PSF for the Project Activity and evaluate the performance of all actions and achievement of all targets defined in those plans and reported in the PMR as per **Table 2 (a, b)**. Performance indicators used to monitor Environmental and social aspects may be quantitative or qualitative in nature.
- 28. The GCC verifier may also review issues not covered by the environmental and social assessment as detailed in the registered PSF, to the extent that they represent key risks and impacts in the circumstances of the project.
- 29. The GCC verifier shall employ professional judgement as well as analytical skills of evaluation of quantitative parameters as well as qualitative parameters to judge the adequacy of fulfillment of Net no Harm due to the project activity.
- 30. In case during the Emission Reduction Verification process, it is ascertained by the GCC verifier that the project has under-performed with respect to demonstration of Net no harm from the project, they can recommend issuance of ACC's without the labels which the PO failed to demonstrate.
- 31. The GCC Emission Reduction Verifier shall provide a GCC Emission Reduction Verification Report for the chosen monitoring period, certifying the Project Activity has not caused any net harm to the environment or society and, hence, is eligible to receive the S⁺ and E⁺ certifications. In doing this, the GCC Verifier shall:
 - (a) Conduct an assessment and confirm that the Project Activity has been implemented as described in the registered PSF including parameters which are required to be monitored to demonstrate compliance with legal / regulatory norms or adherence to best practices or corporate policies and goals;

- (b) Confirm that the PMR, for the monitoring period being verified, sufficiently describes how the Environment and Social Safeguards, as described in the registered PSF, have been implemented, measured, monitored and reported in line with the Environment and Social Safeguards Standard (latest version) applicable at the time of issuance of ACC's;
- (c) Describe how the GCC Verifier has assessed that the Project Activity has achieved the targets identified in the Risk Mitigation Action Plan(s) to manage risks to levels that do not cause any net harm to the environment or society, as defined in the PSF and documented in the PMR; and Include reporting as per **Table 2 (a, b)** in the Emission Reduction Verification Report.
- (d) In case of lack of enough monitored parameters (qualitative as well as quantitative) to justify that the project has achieved net no harm with respect to environmental and social performance, the GCC Verifier can request issuance of ACC's without the corresponding labels for that period under verification.
- (e) The verifier shall refer to the scoring flowchart (**Appendix 02**) in order to ascertain the applicable score depending on the aspects, impacts, parameters, legal requirements and monitoring provisions.

Table 1(a): Matrix for Identifying Environmental Impacts, Establishing Safeguards and Performing Do-No-Harm Risk Assessments in the PSF and GCC Verifier’s conclusion

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards								Project Owner’s Conclusion		GCC Project Verifier’s Conclusion
		Description of Impact (positive or negative)	Legal/voluntary corporate requirement / regulatory/voluntary corporate threshold Limits	Do-No-Harm Risk Assessment (choose which ever is applicable)			Risk Mitigation Action Plans for aspects marked as Harmful		Performance indicator for monitoring of impact	Ex-ante scoring of environmental impact	Explanation of the Conclusion	3 rd Party Audit
				Not Applicable	Harmless	Harmful	Operational Controls	Program of Risk Management Actions	Monitoring parameter frequency monitoring and of	Ex- Ante scoring of the environmental impact (as per scoring matrix Appendix-02)	Ex- Ante description and justification/explanation of the scoring of the environmental impact	Verification Process
<p>Environmental Aspects on the identified categories⁶ indicated below.</p>	<p>Indicators for environmental impacts</p>	<p>Describe and identify anticipated and actual significant environmental impacts, both positive and negative from all sources (stationary and mobile) during normal and abnormal/emergency conditions, that may result from the construction and operations of the Project Activity, within and outside the project boundary, over which the Project Owner(s) has/have control.</p>	<p>Describe the applicable national regulatory requirements /legal limits / voluntary corporate limits related to the identified risks of environmental impacts.</p>	<p>If no environmental impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Not Applicable</p>	<p>If environmental impacts exist, but are expected to be in compliance with applicable national regulatory /stricter voluntary corporate requirements and will be within legal/voluntary corporate limits by way of plant design and operating principles, then the Project Activity is unlikely to cause any harm (is safe) and</p>	<p>If negative environmental impacts exist that will not be in compliance with the applicable national legal/ regulatory requirements or are likely to exceed legal limits, then the Project Activity is likely to cause harm (may be un-safe) and shall be indicated</p>	<p>Describe the operational controls and best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as ‘Harmful’ at least to a level that is in compliance with applicable legal/regulator requirements or industry best practice or stricter voluntary corporate requirements</p>	<p>Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that will be adopted to reduce or eliminate the risk of impacts that have been identified as Harmful.</p>	<p>Describe the monitoring approach and the parameters (KPI) to be monitored for each impact irrespective of whether it is harmless or harmful. The frequency of monitoring to be specified as well including the data source.</p>	<p>-1 0 +1</p>	<p>Confirm the score of environmental impact of the project with respect to the aspect and its monitored value in relation to legal /regulatory limits (if any) including basis of conclusion.</p>	<p>Describe how the GCC Verifier has assessed that the impact of the Project Activity against the particular aspect and in case of “harmful impacts” how has the project adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm as well as the net positive impacts of the project with respect to the most likely baseline alternative.</p>

⁶ sourced from the CDM SD Tool and the sample reports are available (<https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx>)

					shall be indicated as Harmless /If the project has an positive impact on the environment mark it as "harmless" as well.	as Harmful						
Reference to paragraphs of Environmental and Social Safeguards Standard		Paragraph 12 (a)	Paragraph 13 (c)	Paragraph 13 (d) (i)	Paragraph 13 (d) (ii)	Paragraph 13 (d) (iii)	Paragraph 13 (e) (i)	Paragraph 13 (e) (ii)	Paragraph 12 (c) and Paragraph 13 (f)	Paragraph 22		Paragraph 24 and Paragraph 26 (a) (i)
Example for demonstration Renewable energy project (GHG emissions)	The project is expected to reduce GHG emissions wrt to baseline scenario of generation of equivalent amount of power in grid connected power plant	None	-	Harmless The overall impact is positive with respect to the baseline alternative.	-	-	-	-	GHG emission reduction (Tonnes of CO2e / Yr.) , the parameter will be monitored on monthly basis	+1		
Example for demonstration Landfill gas capture (Methane emission)	During flaring of the captured landfill gas there may be unburnt methane emissions due to flare inefficiency	None		Harmless The flare is designed for 99.9% efficiency and the temperature of flare is continuously monitored to prevent flame out, in case of	-	-	-	-	Average flare temperature as well as continuous measurement of methane content of exit gases for Methane content. The measurement is on continuous basis and the recorded on monthly basis.	+1		

Environ- ment - Air					<i>flame out interlock shuts down the plant</i>							
	SO _x emissions (EA01)											
	NO _x emissions (EA02)											
	CO ₂ emissions (EA03)											
	CO emissions (EA04)											
	Suspende d particulate matter (SPM) emissions (EA05)											
	Fly ash generation (EA06)											
	Non- Methane Volatile Organic Compound s (NMVOCs) (EA07)											
	Odor (EA08)											
	Noise Pollution (EA09)											
Others (EA10)												

	<i>Add more rows if required and corresponding notation with EA as prefix</i>											
Environment - Land	<i>Solid waste Pollution from Plastics (EL-01)</i>											
	<i>Solid waste Pollution from Hazardous wastes(EL 02)</i>											
	<i>Solid waste Pollution from Bio-medical wastes (EL03)</i>											
	<i>Solid waste Pollution from E-wastes (EL04)</i>											
	<i>Solid waste Pollution from Batteries (EL05)</i>											
	<i>Solid waste</i>											

	<i>Pollution from end of life products/ equipment (EL06)</i>											
	<i>Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury) (EL07)</i>											
	<i>land use change (change from cropland /forest land to project land) (EL08)</i>											
	<i>Others (EL09)</i>											
	<i>Add more rows if required</i>											
Environment - Water	<i>Reliability/ accessibility of water supply (EW01)</i>											
	<i>Water Consumption from ground and other sources (EW02)</i>											

	Generation of wastewater (EW03)											
	Wastewater discharge without/with insufficient treatment (EW04)											
	Pollution of Surface, Ground and/or Bodies of water (EW05)											
	Discharge of harmful chemicals like marine pollutants / toxic waste (EW06)											
	Others (EW07)											
	Add more rows if required											
Environment – Natural Resources	Conserving mineral resources (ENR01)											
	Protecting/enhancing plant life (ENR02)											
	Protecting/enhancing											

	species diversity (ENR03)											
	Protecting/enhancing forests (ENR04)											
	Protecting/enhancing other depletable natural resources (ENR05)											
	Conserving energy (ENR06)											
	Replacing fossil fuels with renewable sources of energy (ENR07)											
	Replacing ODS with non-ODS refrigerants (ENR08)											
	Others (ENR09)											
	Add more rows if required											
Net Score:												
Project Owner's Conclusion in PSF:				The Project Owner confirms that the Project Activity will not cause any net harm to Environment.								

GCC Project Verifier's Opinion:		The GCC Verifier certifies that the Project Activity [is not likely to cause any] or [is likely to cause] net harm to the environment...
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Table 1(b): Matrix for Identifying Social Impacts, Establishing Safeguards and Performing Do-No-Harm Risk Assessments in the PSF and GCC Verifier's conclusion

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards							Project Owner's Conclusion		GCC project Verifier's Conclusion
		Description of Impact <i>(positive or negative)</i>	Legal requirement /Limit, Corporate policies / Industry best practice	Do-No-Harm Risk Assessment <i>(choose which ever is applicable)</i>			Risk Mitigation Action Plans (for aspects marked as Harmful)	Performance indicator for monitoring of impact.	Ex-ante scoring of environmental impact	Explanation of the Conclusion	3 rd Party Audit
				Not Applicable	Harmless	Harmful					
Social Aspects on the identified categories⁷ indicated below.	<i>Indicators for social impacts</i>	<i>Describe and identify actual and anticipated impacts on society and stakeholders, both positive or negative, from all source during normal and abnormal/emergency conditions that may result from constructing and operating of the Project Activity within or outside the project boundary, over which the project Owner(s) has/have control</i>	<i>Describe the applicable national regulatory requirements / legal limits or organizational policies or industry best practices related to the identified risks of social impacts</i>	<i>If no social impacts are anticipated, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Not Applicable</i>	<i>If social impacts exist, but are expected to be in compliance with applicable national regulatory requirements/ stricter voluntary corporate limits by way of plant design and operating principles then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Harmless, project having positive impact on society wrt. To</i>	<i>If negative social impacts exist that will not be in compliance with the applicable national legal/ regulatory requirements or are likely to exceed legal limits then the Project Activity is likely to cause harm and shall be indicated as Harmful</i>	<i>Describe the operational or management controls that can be implemented as well as best practices, focusing on how to implement and operate the Project Activity, to reduce the risk of impacts that have been identified as Harmful.</i>	<i>Describe the monitoring approach and the parameters (KPI) to be monitored for each impact irrespective of whether it is harmless or harmful. The frequency of monitoring to be specified as well. Monitoring parameters can be quantitative or qualitative in nature along with the data source</i>	-1 0 +1	<i>Confirm the score of the social impacts of the project with respect to the aspect and its monitored value in relation to legal/regulatory limits (if any) including basis of conclusion</i>	<i>Describe how the GCC Verifier has assessed that the impact of Project Activity on social aspects (based on monitored parameters, quantitative or qualitative) and in case of "harmful aspects how has the project owner adopted Risk Mitigation Action / management actions plans and policies to mitigate the risks of negative social impacts to levels that are unlikely to cause any harm.</i>

⁷ sourced from the CDM SD Tool and the sample reports are available (<https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx>)

					the BAU / baseline scenario must also mark their aspect as "harmless"						Also describe the positive impacts of the project on the society as compared to the baseline alternative or BAU scenario.
Reference to paragraphs of Environmental and Social Safeguards Standard		Paragraph 12 (a)	Paragraph 13 (c)	Paragraph 13 (d) (i)	Paragraph 13 (d) (ii)	Paragraph 13 (d) (iii)	Paragraph 13 (e) (i)	Paragraph 12 (c) and Paragraph 13 (f)	Paragraph 23		Paragraph 24 and Paragraph 26 (a) (ii)
Social - Jobs	Example for demonstration: Renewable energy project (long term job aspect)	Positive impact as it creates job opportunities for the local population	None	-	Harmless As the impact is positive in nature	-	-	No. of permanent job opportunities created ,to be monitored on annual basis by way of appointment letters.	+1		
	Example for demonstration : Landfill gas capture project (exposure to harmful gases)	Negative- working personnel may be exposed to harmful gases during routine check of valve chambers	None	-	Harmless- as working personnel are provided with portable gas detectors and Proper PPE for working in such areas	-	-	No. of portable gas detectors for detecting gases during work, PPE's and Training to operating personnel.	+1		
	Long-term jobs (> 10 year) created/ lost (SJ01)										
	New short-term jobs (< 1 year) created/ lost (SJ02)										

	<i>Sources of income generation increased / reduced (SJ03)</i>										
	<i>Avoiding discrimination when hiring people from different race, gender, ethnics, religion, marginalized groups, people with disabilities (SJ04)</i> <i>(human rights)</i>										
Social - Health & Safety	<i>Disease prevention (SHS01)</i>										
	<i>Occupational health hazards (SHS02)</i>										
	<i>Reducing / increasing accidents/incidents/fatality (SHS03)</i>										
	<i>Reducing / increasing crime (SHS04)</i>										
	<i>Reducing / increasing food wastage (SHS05)</i>										
	<i>Reducing / increasing indoor air pollution (SHS06)</i>										

	<i>Efficiency of health services (SHS07)</i>										
	<i>Sanitation and waste management (SHS08)</i>										
	<i>Other health and safety issues (SHS09)</i>										
	<i>Add more rows if required</i>										
Social - Education	<i>specialized training / education to local personnel (SE01)</i>										
	<i>Educational services improved or not (SE02)</i>										
	<i>Project-related knowledge dissemination effective or not (SE03)</i>										
	<i>Other educational issues (SE03)</i>										
	<i>Add more rows if required (SE04)</i>										
Social - Welfare	<i>Improving/ deteriorating working conditions (SW01)</i>										
	<i>Community and rural welfare (indigenous</i>										

people and communities) (SW02)											
Poverty alleviation (more people above poverty level) (SW03)											
Improving / deteriorating wealth distribution/ generation of income and assets (SW04)											
Increased or / deteriorating municipal revenues (SW05)											
Women's empowerment (SW06) (human rights)											
Reduced / increased traffic congestion (SW07)											
Exploitation of Child labour (human rights) (SW08)											
Minimum wage protection (human rights) (SW09)											
Abuse at work place.(with specific											

Environment and Social Safeguards Standard

<i>reference to women and people with special disabilities / challenges)</i> <i>(human rights)</i> <i>(SW10)</i>											
<i>Other social welfare issues</i> <i>(SW11)</i>											
<i>Avoidance of human trafficking and forced labour</i> <i>(human rights)</i> <i>(SW12)</i>											
<i>Avoidance of forced eviction and/or partial physical or economic displacement of IPLCs</i> <i>(human rights)</i> <i>(CW13)</i>											
<i>Provisions of resettlement and human settlement displacement</i> <i>(human rights)</i> <i>(CW14)</i>											
<i>Add more rows if required</i>											
Net Score:											

Project Owner's Conclusion in PSF:	The Project Owner confirms that the Project Activity will not cause any net harm to society.
GCC Project Verifier's Opinion:	The GCC Verifier certifies that the Project Activity [is not likely to cause any] or [is likely to cause] net harm to society.

Table 2(a): Matrix for Reporting Project Owner’s Conclusion Regarding Environmental Do-No-Harm Risk Assessments in Monitoring Reports and GCC Verifier’s conclusion

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards								Project Owner’s Conclusion		GCC Emission reduction Verifier’s Conclusion
		Description of Impact (positive or negative)	Legal requirement / regulatory Limits	Do-No-Harm Risk Assessment (choose which ever is applicable)			Risk Mitigation Action Plans for aspects marked as Harmful		Performance indicator for monitoring of impact	Ex-post scoring of environmental impact based on monitored parameter		3 rd Party Audit
				Not Applicable	Harmless	Harmful	Operational Controls	Program of Risk Management Actions	Monitoring parameter and frequency of monitoring	Monitored value	Ex- post scoring of the environmental impact with respect to legal / regulatory / corporate limits.(as per scoring matrix Appendix-02)	Verification Process
Environmental Aspects on the identified categories⁸ indicated below.	Indicators for environmental impacts	Describe actual environmental impacts, both positive or negative from all sources (stationary and mobile) during normal and abnormal/emergency conditions resulted from the construction and operation of Project Activity, within and outside the project boundary, over which	Describe the applicable national regulatory requirements /legal limits related to the identified risks of environmental impacts.	If no environmental impacts are monitored, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Not Applicable	If environmental impacts are monitored, and are in compliance with applicable national regulatory/tricter voluntary corporate requirements and are within legal limits by the way of actual operation then the Project Activity is unlikely to	If environmental impacts are monitored, but are not in compliance with the applicable national legal/regulatory requirements or are likely to exceed legal limits, then the Project Activity is likely to cause harm (may be unsafe) and shall be	Describe the operational controls and best practices, focusing on how the Project Activity was implemented and operated to reduce the risk of impacts that had been identified as Harmful .	Describe the Program of Risk Management Actions (refer to Table 3), focusing on additional actions (e.g., installation of pollution control equipment) that were adopted to reduce the risk of impacts that had been identified as Harmful .	Describe the monitoring approach and the parameters (KPI) monitored for each impact irrespective of whether it is harmless or harmful. The frequency of monitoring to be described as well as well as data source.	Record the monitored value of the indicator (if available) For Projects which had been marked as “harmful” record monitored values else define how the risk mitigation actions will help meet legal / regulatory limits.	Confirm the score of environmental impact of the project with respect to the aspect and its monitored value in relation to legal /regulatory limits (if any)	Describe how the GCC Verifier has assessed that the impact of the Project Activity against the particular aspect (harmless or harmful) and in case of “harmful impacts” how has the project adopted Risk Mitigation Action Plans to mitigate the risks of negative environmental impacts to levels that are unlikely to cause any harm as well as the net positive impacts of the project with respect to the most likely baseline alternative.

⁸ sourced from the CDM SD Tool and the sample reports are available (<https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx>)

		the Project Owner(s) has/have control			cause any harm (is safe) and shall be indicated as Harmless /If the project has an positive impact on the environment mark it as "harmless" as well.	indicated as Harmful						
Reference to paragraphs of Environmental and Social Safeguards Standard		Paragraph 12 (a)	Paragraph 13 (c)	Paragraph 13 (d) (i)	Paragraph 13 (d) (ii)	Paragraph 3 (d) (iii)	Paragraph 13 (e)(i)	Paragraph 13 (e)(ii)	Paragraph 12 (c)and Paragraph 13 (f)	Paragraph 18(c)		Paragraph 31
Environmental Safeguards												
	Example for demonstration Renewable energy project (GHG emissions)	The project is expected to reduce GHG emissions wrt to baseline scenario of generation of equivalent amount of power in grid connected power plant	None	-	Harmless The overall impact is positive with respect to the baseline alternative.	-	-	-	GHG emission reduction (Tonnes of CO2e / Yr.) , the parameter will be monitored on monthly basis	10,000 TCo2e/Y. (Based on initial data as defined in the PSF)	+1	
	Example for demonstration Landfill gas capture (Methane emission)	During flaring of the captured landfill gas there may be	None		Harmless The flare is designed for	-	-	-	Average flare temperature as well as continuous measurement of methane content of exit gases for Methane content.	>950 Deg C during operation of plant and 0% Methane content in exhaust gas	+1	

Environment - Air	<i>unburnt methane emissions due to flare inefficiency</i>				99.9% efficiency and the temperature of flare is continuously monitored to prevent flame out, in case of flare out interlock shuts down the plant				The measurement is on continuous basis and the recorded on monthly basis.			
	<i>SO_x emissions (EA01)</i>											
	<i>NO_x emissions (EA02)</i>											
	<i>CO₂ emissions (EA03)</i>											
	<i>CO emissions (EA04)</i>											
	<i>Suspended particulate matter (SPM) emissions (EA05)</i>											
	<i>Fly ash generation (EA06)</i>											
	<i>Non-Methane Volatile Organic Compounds (NMVOCs) (EA07)</i>											
<i>Odor (EA08)</i>												

	Noise Pollution (EA09)											
	Others (EA10)											
	Add more rows if required and corresponding notation with EA as prefix)											
Environment - Land	Solid waste Pollution from Plastics (EL-01)											
	Solid waste Pollution from Hazardous wastes(EL02)											
	Solid waste Pollution from Bio-medical wastes (EL03)											
	Solid waste Pollution from E-wastes (EL04)											
	Solid waste Pollution from Batteries (EL05)											
	Solid waste Pollution from end of life products/ equipment (EL06)											
	Soil Pollution from Chemicals (including Pesticides, heavy metals, lead, mercury) (EL07)											
	land use change (change from											

	<i>cropland /forest land to project land) (EL08)</i>											
	<i>Others (EL09)</i>											
	<i>Add more rows if required</i>											
Environment - Water	<i>Reliability/ accessibility of water supply (EW01)</i>											
	<i>Water Consumption from ground and other sources (EW02)</i>											
	<i>Generation of wastewater (EW03)</i>											
	<i>Wastewater discharge without/with insufficient treatment (EW04)</i>											
	<i>Pollution of Surface, Ground and/or Bodies of water (EW05)</i>											
	<i>Discharge of harmful chemicals like marine pollutants / toxic waste (EW06)</i>											
	<i>Others (EW07)</i>											
	<i>Add more rows if required</i>											

Environment – Natural Resources	<i>Conserving mineral resources (ENR01)</i>											
	<i>Protecting/enhancing plant life (ENR02)</i>											
	<i>Protecting/enhancing species diversity (ENR03)</i>											
	<i>Protecting/enhancing forests (ENR04)</i>											
	<i>Protecting/enhancing other depletable natural resources (ENR05)</i>											
	<i>Conserving energy (ENR06)</i>											
	<i>Replacing fossil fuels with renewable sources of energy (ENR07)</i>											
	<i>Replacing ODS with non-ODS refrigerants (ENR08)</i>											
	<i>Others (ENR12)</i>											
	<i>Add more rows if required</i>											
<p>Note: If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to Environment. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.</p>												
Net Score:												
Project Owner’s Conclusion in PSF:		The Project Owner confirms that the Project Activity will not cause any net harm to the environment.										

GCC Project Verifier's Opinion:

The GCC Verifier certifies that the Project Activity [is not likely to cause any] or [is likely to cause] net harm to Environment.

Table 2 (b): Matrix for Reporting Project Owner’s Conclusion Regarding Social Do-No-Harm Risk Assessments in Monitoring Reports and GCC Verifier’s conclusion

Impact of Project Activity on		Information on Impacts, Do-No-Harm Risk Assessment and Establishing Safeguards						Project Owner’s Conclusion		GCC Emission reduction Verifier’s Conclusion	
		Description of Impact (positive or negative)	Legal requirement /Limit, Corporate policies / Industry best practice	Do-No-Harm Risk Assessment (choose which ever is applicable)			Risk Mitigation Action Plans (for aspects marked as Harmful)	Performance indicator for monitoring of impact.	Ex-post scoring of social impact based on monitored parameters		3 rd Party Audit
				Not applicable	Harmless	Harmful			Operational / Management Controls	monitoring parameter and frequency of monitoring	
Social Aspects on the identified categories⁹ indicated below.	Indicators for social impacts	Describe the actual impacts on society and stakeholders, both positive or negative, that resulted from constructing and operating of the Project Activity within or outside the project boundary, over which the project Owner(s) have control	Describe the applicable national regulatory requirements / legal limits or organizational policies or industry best practices related to the identified risks of social impacts	If no social impacts are monitored, then the Project Activity is unlikely to cause any harm (is safe) and shall be indicated as Not Applicable	If social impacts are monitored and are expected to be in compliance with applicable national regulatory requirements/ legal limits or adherence to corporate policies and industry best practices ,by way of management principles and governance protocols, then it the Project Activity is	If social impacts are monitored and are not in compliance with the applicable national regulatory requirements/ legal limits or likely to fail to meet corporate policies or Industry best practices, then the Project Activity is likely to cause harm and	Describe the operational or management controls that were implemented as well as best practices, focusing on how the Project Activity was implemented and operated, to reduce the risk of impacts that had been identified as Harmful .	Describe the monitoring approach and the parameters (KPI) monitored for each impact irrespective of whether it is harmless or harmful. The frequency of monitoring to be specified as well. Monitoring parameters can be quantitative or qualitative in nature			Record the monitored value of the impact (if available) else define the management principles or policies put in place to comply with the legal requirements / best practices. For impacts which had been marked as “harmful” demonstrate how the risk mitigation measures

⁹ sourced from the CDM SD Tool and the sample reports are available (<https://www4.unfccc.int/sites/sdcmicrosite/Pages/SD-Reports.aspx>)

					unlikely to cause any harm (is safe) and shall be indicated as Harmless , project having positive impact on society wrt. To the BAU / baseline scenario must also mark their aspect as "harmless"	shall be indicated as Harmful			helped in achieving compliance.		the society as compared to the baseline alternative or BAU scenario.
Reference to paragraphs of Environmental and Social Safeguards Standard		Paragraph 12 (a)	Paragraph 13 (c)	Paragraph 13 (d) (i)	Paragraph 13 (d) (ii)	Paragraph 3 (d) (iii)	Paragraph 13 (e)(i)	Paragraph 12 (c) and Paragraph 13 (f)	Paragraph 18(c)		Paragraph 31
Social Safeguards											
	Example for demonstration : Renewable energy project (long term job aspect)	Positive impact as it creates job opportunities for the local population	None	-	Harmless As the impact is positive in nature	-	-	No. of permanent job opportunities created ,to be monitored on annual basis	10 Including women for women empowerment	+1	
	Example for demonstration : Landfill gas capture project (exposure to harmful gases)	Negative-working personnel may be exposed to harmful gases during routine check of	None	-	Harmless- as working personnel are provided with portable gas detectors and Proper PPE for working in such areas	-	-	No. of portable gas detectors for detecting gases during work, PPE's and Training to operating personnel.	02 nos. gas detectors, Full PPE's and training records of working personnel.	+1	

		valve chambers									
Social – Jobs	Long-term jobs (> 10 year) created/lost (SJ01)										
	New short-term jobs (< 1 year) created/lost (SJ02)										
	Sources of income generation increased / reduced (SJ03)										
	Avoiding discrimination when hiring people from different race, gender, ethnics, religion, marginalized groups, people with disabilities (SJ04) (human rights)										
Social – Health & Safety	Disease prevention (SHS01)										
	Occupational health hazards (SHS02)										
	Reducing / increasing accidents/incidents/fatality (SHS03)										

	<i>Reducing / increasing crime (SHS04)</i>										
	<i>Reducing / increasing food wastage (SHS05)</i>										
	<i>Reducing / increasing indoor air pollution (SHS06)</i>										
	<i>Efficiency of health services (SHS07)</i>										
	<i>Sanitation and waste management (SHS08)</i>										
	<i>Other health and safety issues (SHS09)</i>										
	<i>Add more rows if required</i>										
Social – Education	<i>specialized training / education to local personnel (SE01)</i>										
	<i>Educational services improved or not (SE02)</i>										
	<i>Project-related knowledge dissemination</i>										

	<i>effective or not (SE03)</i>										
	<i>Other educational issues (SE03)</i>										
	<i>Add more rows if required (SE04)</i>										
Social – Welfare	<i>Improving/deteriorating working conditions (SW01)</i>										
	<i>Community and rural welfare (indigenous people and local communities) (SW02)</i>										
	<i>Poverty alleviation (more people above poverty level) (SW03)</i>										
	<i>Improving / deteriorating wealth distribution/ generation of income and assets (SW04)</i>										
	<i>Increased or / deteriorating municipal revenues (SW05)</i>										

Women's empowerment <i>(human rights)</i> <i>(SW06)</i>											
Reduced / increased traffic congestion <i>(SW07)</i>											
Exploitation of Child labour <i>(human rights)</i> <i>(SW08)</i>											
Minimum wage protection <i>(SW09)</i>											
Abuse at work place. (with specific reference to women and people with special abilities / challenges) <i>(human rights)</i> <i>(SW10)</i>											
Other social welfare issues <i>(SW11)</i>											
Avoidance of human											

	<i>trafficking and forced labour</i> <i>(human rights)</i> <i>(SW12)</i>										
	<i>Avoidance of forced eviction and/or partial physical or economic displacement of IPLCs</i> <i>(human rights)</i> <i>(SW13)</i>										
	<i>Provisions of resettlement and human settlement displacement</i> <i>(human rights)</i> <i>(SW14)</i>										
	<i>Add more rows if required</i>										
<p>Note: If the score is: (a) zero or greater, the overall impact is neutral or positive and there is no net harm; and (b) less than zero, the overall impact is negative and there is net harm to society. Score is obtained after adding the individual scores in each of the rows in the last column of the above table.</p>											
Net Score:											
Project Conclusion in PSF:	Owner's	The Project Owner confirms that the Project Activity will not cause any net harm to society.									
GCC Project Verifier's Opinion:		The GCC Verifier certifies that the Project Activity [is not likely to cause any] or [is likely to cause] net harm to society.									

Table 3: Format for reporting on monitoring of Programs of Risk Management Actions (all aspects marked with -ve score on E+/S+ evaluation due to non-compliance with local/regulatory requirement or adherence to industry best practices / corporate policies and programs must be covered in this section)

Data / Parameter:	XX																																																								
Objective of the Program of Risk Management Actions	Program of Risk Management Actions for XXXXXXXX (PRMA XX)																																																								
[[Purpose:	<i>To mitigate/reduce an environmental/social impact identified as Harmful in the risk assessment and to develop a Program of Risk Management Actions plan to address the risk of xxx.</i>																																																								
Describe the environment /social impact risk that needs to be mitigated.																																																									
Describe the actions and targets that will be implemented to ensure that the Project Activity will avoid negative impacts that cause harm.	<i>Describe the Program of Risk Management Actions, focusing on additional actions (e.g., installation of pollution control equipment) planned to reduce the risk of impacts that have been identified as Harmful.</i>																																																								
Program of Risk Management Actions to achieve the target(s):	<table border="1"> <thead> <tr> <th>S.No.</th> <th>Action and targets</th> <th>Responsibility</th> <th>Resource Requirement</th> <th>Target to be Achieved by (insert date)</th> <th>Key Performance Indicators (KPI)</th> <th>Targets achieved on (insert date)</th> </tr> </thead> <tbody> <tr><td>1</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>2</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>3</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>4</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>5</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td>6</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr> <td colspan="3">Date of Closing the Program:</td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	S.No.	Action and targets	Responsibility	Resource Requirement	Target to be Achieved by (insert date)	Key Performance Indicators (KPI)	Targets achieved on (insert date)	1							2							3							4							5							6							Date of Closing the Program:						
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QA/QC procedures:																																																									
Describe whether the Project Activity has achieved the targets set out in this Program of Risk Management Actions. If yes, describe the outcome(s).																																																									

Appendix 01: Indicative list of project types and corresponding Environmental and Social aspects and impacts which shall be assessed at a minimum

A. Renewable Energy Projects:

Type	Key Environmental Aspects (E+)								
	Waste generation	Air / Water Emissions/ Discharges	Ground water usage / degradation	Land use change	Bird hits / Threat to Fish	Noise pollution / Dust Pollution	Hazardous waste gen.	Construction waste	Emergency Scenario
Wind				*	*	*	*		
Hydro		*		*	*		*	*	
Solar			*	*			*(E-waste)		
Biomass	*	*	*						*
Type	Key Social Aspects (S+)								
	Child labour /forced labour*	Social inequality /safeguards	Threatened livelihood*	Accidents / Incidents / Fatalities*	Communal Harmony	Job creation	Sanitation / health issues		Women empowerment
Wind	*			*		*	*		*
Hydro	*		*	*	*	*	*		*
Solar	*	*	*	*	*	*	*		*
Biomass	*		*	*		*	*		*

* If negative impacts on aspects marked with (*) are not mitigated or addressed it would result in loss of label (S+/E+) during ex-post verification of projects.

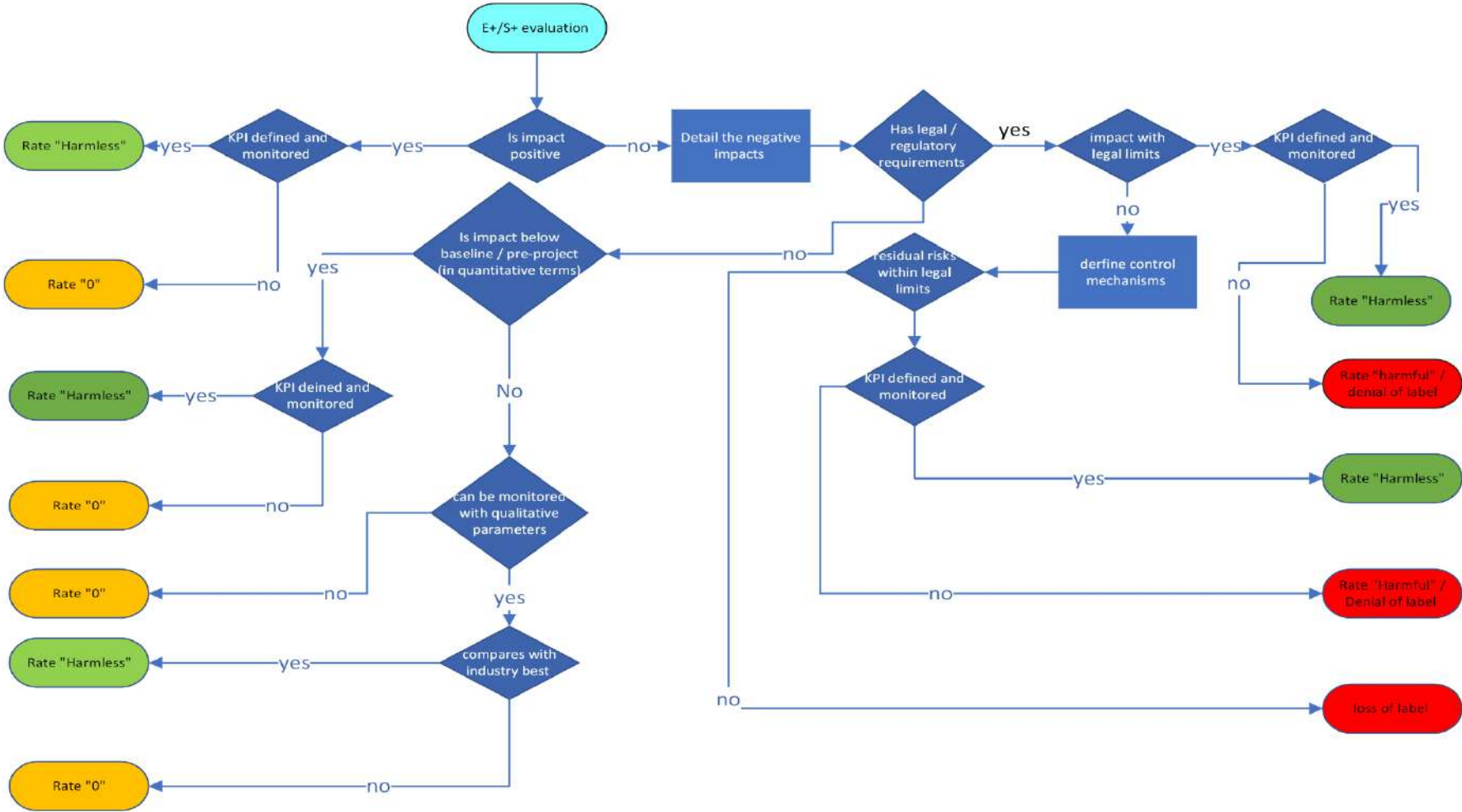
B. Industrial / other Projects:

Type	Key Environmental Aspects (E+)								
	Waste generation	Air / Water Emissions/ Discharges	Ground water usage / degradation	Land use change	Threat to bio-diversity	Noise pollution / Dust Pollution	Hazardous waste gen.	Fire hazard	Emergency Scenario (Emissions / spillage control)
Fuel switch	*	*			*	*	*	*	*
Energy Efficiency			*						
Alternate process for lower emissions	*	*	*		*	*	*	*	*
Waste heat /gas recovery		*	*			*		*	*
Reduced fugitive emissions		*	*				*	*	*
Waste management	*	*	*		*		*	*	*
Type	Key Social Aspects (S+)								

	Child labour / forced labour	Social inequality /safeguards	Threatened livelihood	Accidents / Incidents / Fatalities	Communal Harmony	Job creation	Sanitation / health issues	Knowledge upgradation	Women empowerment
Fuel switch	*		*	*		*	*	*	*
EE	*		*	*	*	*	*	*	*
Alternate process for lower emissions	*	*	*	*	*	*	*	*	*
Waste heat / gas recovery	*			*		*	*	*	*
Waste management	*	*	*	*		*	*	*	*

* If negative impacts on aspects marked with (*) are not mitigated or addressed it would result in loss of label (S+/E+) during ex-post verification of projects.

Appendix 02: Evaluation of impacts and scoring flow-chart



DOCUMENT HISTORY

Version	Date	Comment
V 3.0	06/09/2022	<ul style="list-style-type: none"> ▪ Revised draft version contains following changes: <ul style="list-style-type: none"> ○ Introduction of the Matrix of scoring with indicative list of mandatory aspects for different project types; ○ Introduction of clear guidance for identification of Environmental and Social aspects and impacts; ○ Introduction of requirements for monitoring parameters on Environmental and Social harmless aspects and impacts along with harmful aspects/impacts; ○ Provisions to provide linkage between SDGs and Environmental and Social harmless aspects and impacts; ○ Editorial changes in the table for E+/S+ evaluation; and ○ Restructuring of the document to follow project cycle logic.
V 2.0	17/08/2020	<ul style="list-style-type: none"> ▪ Revised version released on approval by the Steering Committee as per the GCC Program Process; ▪ Revised version contains following changes: <ul style="list-style-type: none"> ○ Change of name from Global Carbon Trust (GCT) to Global Carbon Council (GCC); ○ Considered and addressed comments raised by the Steering Committee: <ul style="list-style-type: none"> ➤ during physical meeting (SCM 01, dated 29 Oct 2019, Doha Qatar); and ➤ electronic consultations EC01-Round 01 (15.09.2019 – 25.09.2019), EC01-Round 02 (27.03.2020 – 27.06.2020). ○ Feedback from Technical Advisory Board (TAB) of ICAO on GCC submission for approval under CORSIA¹⁰.
V 1.0	25/06/2019	<ul style="list-style-type: none"> ▪ Initial version was released for approval by the GCC Steering Committee. ▪ This version contains details and instructions on the information to be provided, consequent to the latest developments world-wide (e.g., CORSIA EUC).

¹⁰See ICAO's CORSIA Eligible Emission Units and approval of GCC: <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Emissions-Units.aspx>



www.globalcarboncouncil.com