



**GLOBAL
CARBON
COUNCIL**

Driving Climate Actions

Project Sustainability Standard

V3.1 – 2023

CONTENTS

- 1 INTRODUCTION 5**
- 2 BACKGROUND OF THE SUSTAINABLE DEVELOPMENT GOALS 7**
- 3 INTEGRATING SUSTAINABLE DEVELOPMENT GOALS INTO PROJECT DEVELOPMENT 8**
- 4 UN SDG CERTIFICATION LABELS 8**
- 5 DESIGN OF GCC PROJECT-LEVEL SDG TARGETS AND INDICATORS IN THE PSF 9**
 - 5.1 PROCESS TO DEMONSTRATE CONTRIBUTION TO SDGS IN THE PSF 9
 - 5.2 GENERAL REQUIREMENTS 10
- 6 IMPLEMENTATION AND EX-POST PERFORMANCE MONITORING FOR ACHIEVING DEFINED PROJECT-LEVEL SDG TARGETS IN THE PMR12**
 - 6.1 PROCESS TO DEMONSTRATE CONTRIBUTION TO SDGS IN THE PMR..... 12
 - 6.2 GENERAL REQUIREMENTS 12
- 7 THIRD-PARTY VERIFICATION OF GCC PROJECT-LEVEL SDG TARGETS AND INDICATORS.....14**
 - 7.1 PROJECT VERIFICATION OF SDGS:..... 14
 - 7.2 EMISSION REDUCTION VERIFICATION OF SDGS: 14
- APPENDIX 01: MATRIX FOR DEMONSTRATION OF CONTRIBUTION OF PROJECT TO SUSTAINABLE DEVELOPMENT16**
- TABLE 2: PSF MATRIX DEFINING THE PROJECT-LEVEL SDGS, TARGETS AND INDICATORS AND PROVIDING THE PROJECT VERIFIER’S CONCLUSION.....16**
- TABLE 3: MONITORING REPORT MATRIX DESCRIBING THE PERFORMANCE OF THE PROJECT ACTIVITY TOWARD ACHIEVING PROJECT-LEVEL SDG TARGETS AND INDICATORS AND ER VERIFIER’S CONCLUSION20**
- APPENDIX 02: NON-BINDING BEST PRACTICE EXAMPLES FOR APPLYING UN SDGS IN GCC PROJECT DEVELOPMENT.....23**
- APPENDIX 03: INDICATIVE LIST OF SDGS AND THEIR ROLLDOWN TO PROJECT SPECIFIC KPI’S INCLUDING LINKAGE TO E+/S+ LABELS25**

ACRONYMS	
ACCs	Approved Carbon Credits
E ⁺	Environmental No-net-harm Label
GCC	Global Carbon Council
GHG	Greenhouse Gas
GORD	Gulf Organisation for Research and Development
MENA	Middle East & North Africa
PSF	Project Submission Form
S ⁺	Social No-net-harm Label
SDG	United Nations Sustainable Development Goals
UN	United Nations
JCM	Joint Crediting Mechanism
CORSIA	Carbon Offsetting and Reduction Scheme for International Aviation

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 providing a possibility for the Project Owners to voluntarily enhance their ambition to ensure that project construction and operations do not cause any net-harm to the environment and society and contribute to the United Nations Sustainable Development Goals 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 generic considerations of the GCC Program are mostly based on International Standards ISO 14064-2 and ISO 14064-3, whereas the GCC Rules define specific requirements. The GCC Program provides a global platform for GHG emission reductions with an integrated GCC registration and issuance process to ensure that GCC Project Activities:
 - (a) at a minimum: result in GHG emission reductions that are additional to those that would have occurred in their absence; apply GCC Rules,² including the Project Standard and applicable methodologies; and enable the Project Owners to demonstrate this achievement by obtaining the GCC carbon credits certification label— Approved Carbon Credits or ACCs.
 - (b) do not cause any net harm to the environment and society, by applying the GCC Environmental and Social Safeguards Standard, and enable Project Owners to demonstrate this achievement by obtaining additional GCC certification labels:
 - (i) the Environmental No-net-harm Label (E+); and
 - (ii) the Social No-net-harm Label (S+).
 - (c) contribute to achieving the United Nations Sustainable Development Goals (SDGs), by applying the GCC Project Sustainability Standard, and enable Project Owners – depending on the number of SDGs that the project contributes to – to demonstrate this achievement by obtaining additional GCC certification labels:

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 Rules" means the rules and requirements set out by the GCC Program and available on the GCC public website <http://www.globalcarboncouncil.com/resource-centre/> .

- (i) the Bronze SDG+ label (Level 1): by contributing towards achieving 2 out of 17 SDGs
 - (ii) the Silver SDG+ label (Level 2): by contributing towards achieving 3 out of 17 SDGs
 - (iii) the Gold SDG+ label (Level 3): by contributing towards achieving 4 out of 17 SDGs
 - (iv) the Platinum SDG+ label (Level 4): by contributing towards achieving 5 out of 17 SDGs or
 - (v) the Diamond SDG+ label (Level 5): by contributing towards achieving more than 5 out of 17 SDGs.
- (d) Comply with the requirements of CORSIA requirements to achieve CORSIA label (C+).
3. The process stipulated in:
- (a) Paragraph 2 (a) above is mandatory and the GCC Project Activity shall at a minimum reduce GHG emissions – this is called the minimum performance track; and
 - (b) Paragraph 2 (b), (c) and (c) above are voluntary – these are called the rated performance track.

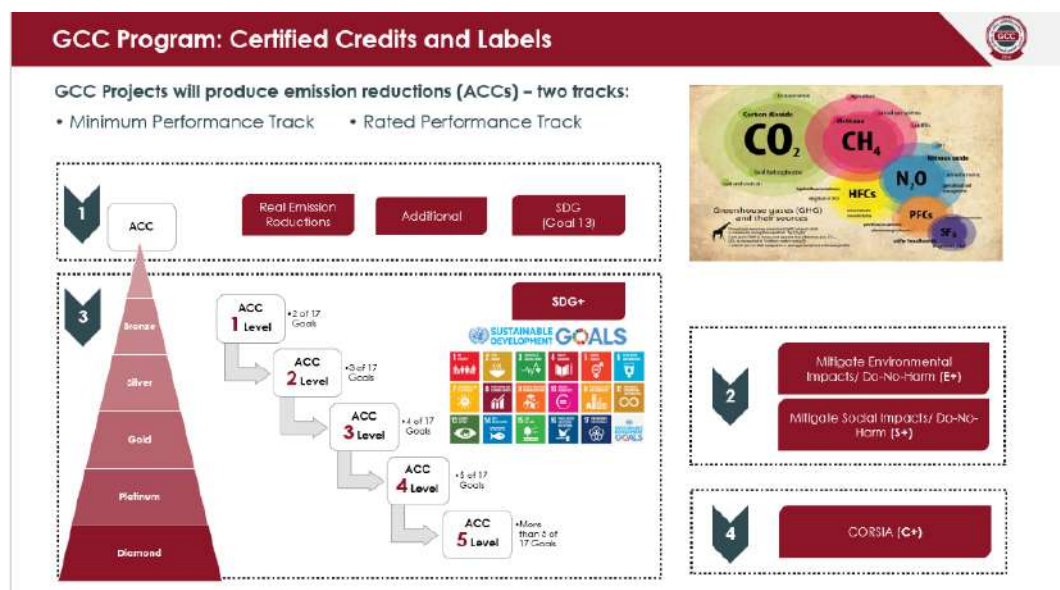


Figure 1: Certifications/Labels of Global Carbon Council (GCC)

4. This Project Sustainability Standard provides requirements for demonstrating the sustainability of Project Activities based on contributions made towards contributing towards achieving United Nations Sustainable Development Goals (SDGs). This standard describes how to integrate SDGs into GCC Project Activity development, thereby catalyzing climate action and contributing to the global objective of meeting the Sustainable Development Goals. Project Owners may choose to voluntarily apply this standard to demonstrate the level of contribution of their project to achieving SDGs and, accordingly, indicate their choice in the

5. Project Submission Form (PSF), which shall be verified ex-post by approved GCC Verifiers. However, once a Project Owner chooses to apply this standard for the development, assessment and verification of a Project Activity, the provisions in this standard become mandatory.
6. This standard has been developed based on the requirements of section 6 of the Program Manual, which is the overarching program document that provides links to various GCC documents containing the rules and requirements governing the GCC Program.
7. The GCC Program Manual, section 6, requires the application of the Project Sustainability Standard (this document) to complete section F of the PSF, for Project Activity Types A1, A2 and B1 (as defined in 'GCC Project Standard', section 4), and in cases where Project Owners voluntarily choose the option of demonstrating the contribution of the Project Activity to achieving the United Nations Sustainability Development Goals (SDGs).
8. The terms used in this document have been defined in the Program Definitions document and shall be referred to when applying the Project Sustainability Standard (this document).³
9. The requirements stipulated in Program Manual, Project Standard and Verification Standard shall also be applicable to Project Owners and to GCC Verifiers to ensure conformance when applying this standard.

2 Background of the Sustainable Development Goals

10. The 2030 Agenda for Sustainable Development agreed at the United Nations Headquarters in New York from 25-27 September 2015 is intended to transform the world to be a better place to live.
11. The global indicator framework was adopted on 6 July 2017 and is contained in a resolution adopted by the United Nations General Assembly.⁴ This framework contains 17 Sustainable Development Goals, 169 targets, and 232 indicators. At least one indicator has been defined for each UN-level SDG and target.
12. Many national governments have established SDG implementation structures and are taking steps to integrate SDGs into their national planning. For example, Qatar has declared 6 SDG goals out of 17 as its priority for their sustainable development.⁵
13. The private sector, including many corporations, is also contributing to this objective in their own way, as has been reported under the UN Global Compact.⁶ Japan's Joint Crediting Mechanism (JCM) has demonstrated how GHG mitigation

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 United Nations General Assembly Resolution: <https://undocs.org/A/RES/71/313>

⁵ The State of Qatar: Second Voluntary National Review, July 2018: <https://www.mdps.gov.qa/en/knowledge/Doc/QNV/Report%20of%20the%20National%20Voluntary%20review%202018.pdf>

⁶ <https://www.unglobalcompact.org/what-is-gc/our-work/sustainable-development>

projects can contribute to achieving SDGs.⁷ Corporates are expected to derive their project specific goals which are in line with the expectations of the UNSDG's which shall be monitored to demonstrate and prove the contribution of the projects against these selected SDG's.

3 Integrating Sustainable Development Goals into project development

14. The GCC framework has been designed to contribute to the global effort of sustainable development through effective integration of SDGs in the development of GCC Project Activities.
15. SDG targets and indicators have been developed with a country-wide focus and many countries have prioritized specific SDGs. Therefore, Project Owners are encouraged to voluntarily choose to contribute to achieving the SDGs prioritized in their respective countries. When selecting SDGs to which they will contribute, they shall implement the associated targets and indicators in the context of their project scope. This will enable GCC Project Activities to contribute to both global and national SDGs, while working at the project level. If for justified reasons Project Owners wish to contribute to SDGs other than those prioritized in their country, they may do so.

4 UN SDG Certification Labels

16. All GCC Project Activities shall demonstrate a clear, direct contribution to sustainable development, defined as making demonstrable, positive impacts on, at a minimum, SDG 13 – Climate Action (implemented herein as Emissions Reductions or Removals and/or Adaptation to climate change).
17. Each of the SDGs targeted in a GCC Project Activity shall include at least one UN-level target and corresponding indicators, where possible, by modifying and customizing the target(s) and indicators appropriately to the project level scope, after considering, to the extent possible, nationally declared priorities of the host country where the project is located.
18. Depending on the number of SDGs targeted, UN SDG Certification levels can be achieved by GCC Project Activities as indicated in Figure 2 and Table 1 below:

⁷ <https://www.iges.or.jp/en/pub/joint-crediting-mechanism-jcm-contributions-sustainable-development-goals-sdgs/en>

Table 1: SDG Certification Levels

Number of UN-level SDGs targeted	For each targeted UN SDG, has the Project Activity positively affected least one UN-level target and corresponding indicator(s)? ⁸	SDG Certification Labels
2 out of 17	Yes	Bronze
3 out of 17	Yes	Silver
4 out of 17	Yes	Gold
5 out of 17	Yes	Platinum
More than 5	Yes	Diamond

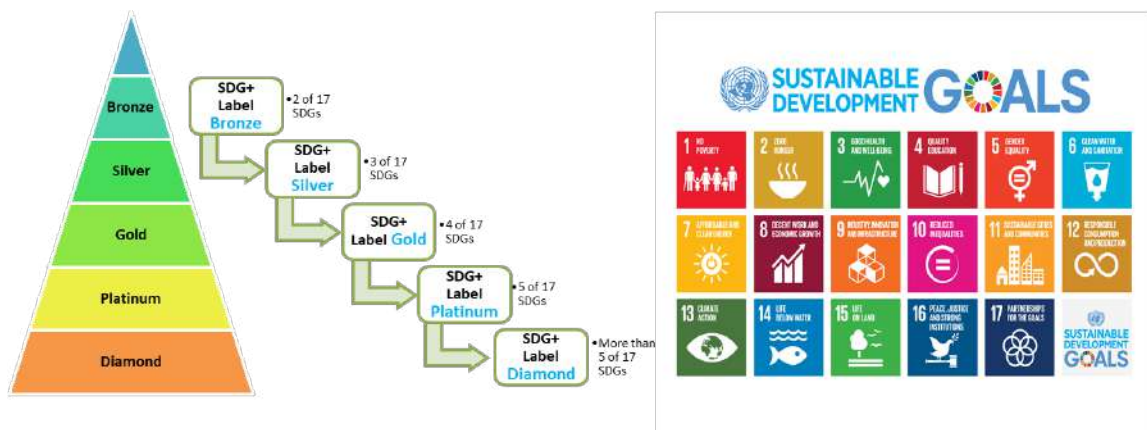


Figure 2: UN SDG Certification Framework

5 Design of GCC project-level SDG targets and indicators in the PSF

5.1 Process to demonstrate contribution to SDGs in the PSF

19. Project Owners shall complete section F of the Project Submission Form (PSF) prior to Project Verification. This section of the PSF requires information to be provided, as indicated in **Appendix-1, Table 2**, to define project-level SDG targets and indicators for the Project Activity.
20. The matrix in **Appendix 1, Table 2** provides a framework for: mapping for each of the 17 UN- SDGs and project-level targets and indicators; defining key parameters to be monitored for demonstrating GCC Project Activity contributions to SDGs; and reporting of Project Verification conclusions by a GCC Verifier. If multiple targets/indicators are selected by a Project Owner for a selected SDG, rows can be added to the table.

⁸ For the targets and indicators for achieving UN SDGs see: https://unstats.un.org/sdgs/indicators/Global%20Indicator%20Framework%20after%202020%20review_Eng.pdf

21. Project Owners shall submit all information listed in section F of the PSF in **Appendix 1, Table 2**. The following six-step procedure shall be followed, together with the requirements stipulated in **section 5.2** below, when completing this section:
- (a) **Step 1:** Project Owners shall develop a list of SDGs that would be affected by the Project Activity. Inclusion of SDG 13 (climate action) is mandatory as a GHG reduction project activity naturally has positive climate action impact. At least one SDG beyond SDG 13 should be selected for the inclusion in the list for obtaining the SDG label. The Project Owner may prioritize and align SDGs impacting the national objectives.
 - (b) **Step 2:** Project Owners shall develop a shortlist of relevant project-level SDG targets and indicators for the SDGs identified in Step-1 above, considering: the UN SDG intent, targets and indicators⁹ and targets and indicators for the relevant nationally prioritized SDGs. This list may be customized with proper justification. This list shall include at least one target and corresponding indicator for each SDG targeted as per Step 1 above. An example of SDGs implementation at the project level is given in **Appendix 2**.
 - (c) **Step 3:** Identify the positive effect of the Project Activity on the selected SDGs and the project-level SDG targets and indicators. Indicators can be qualitative or quantitative and shall be monitorable over the project crediting period.
 - (d) **Step 4:** For the most relevant project-level SDG targets and indicators identified in Step 2 above, provide a justification that describes how the GCC Project Activity is expected to contribute to achieving the chosen UN-level SDG(s).
 - (e) **Step 5:** Include the monitoring approach and parameters, including frequency of monitoring, to be monitored for each selected project-level SDG target and indicator defined in the PSF (section F) along with verifiable source of monitored data.

5.2 General Requirements

22. Project Owners, when completing section F of the PSF, shall describe and demonstrate that:
- (a) **Identification of project level SDGs:** Each of the UN-level SDGs anticipated to be affected by the GCC Project Activity includes at least one UN-level target and corresponding indicator(s), where possible, by suitably modifying and customizing it to the project level scope, after considering nationally declared priorities. Refer to the **Appendix-2** provided at the end of this document, which provides non-binding best practice examples for developing and completing section F of the PSF. The chosen project-level SDG targets and indicators described:

⁹ UN-level Sustainable Development Goals (SDGs), Targets, and Indicators:
<https://unstats.un.org/sdgs/indicators/indicators-list/>

- (i) Shall be committed to intentionally and voluntarily.
 - (ii) Shall be in line with the UN-SDG intent.
 - (iii) Shall be beyond legal compliance requirements.
 - (iv) Shall positively¹⁰ and directly be affected by the GCC Project Activity; and
 - (v) Shall be in line with the objectives and the intent of the UN SDG goal and their correspondence targets¹¹.
- (b) **Linkage between SDGs and E+ and S+:** Project Owners shall assess the relationship, linkage, and impact of the chosen SDG goals, as stated in section F of the PSF, on Environment and Social impacts, as stated in section E of the PSF, of the project activity. Wherever the relationships/linkage exists between the chosen SDGs and the Environment and Social impacts, the Project Owners shall reflect this relationship/linkage in the PSF and ensure that the SDGs reflect this trail/linkage in the Environment and Social impact determination (E+ / S+ labels) of the project activity. Guidance provided by **Appendix- 03** shall be referred.
- (c) **Monitoring requirements:** Project Owners shall complete the PSF, to describe proposed/actual monitoring plan, over the entire crediting period of the project activity, and the monitoring of parameters related to chosen project-level SDG targets and indicators to include:
- (i) All the required parameters related to chosen project-level SDG targets and indicators.
 - (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; and
 - (vi) Reporting of measurement (where necessary and possible) and monitoring results.
- (d) **Bundled projects:**
- (i) SDG+ impact assessment shall be conducted for homogenous bundles as defined in the Project activity; and
 - (ii) Separate monitoring plans shall be defined for each bundle in a bundled project that account for voluntary SDG+ certification labels.

¹⁰ Refer to paragraph 22

¹¹ refer to footnote 10

The SDG label for the entire project shall be issued corresponding to the lowest SDG label achieved among all the bundles.

- (e) the GCC Project Activity's targeted certification labels (Bronze, Silver, Gold, Platinum, or Diamond) reflect voluntary commitment to contribute to achieve SDGs.
23. Confirming to legal / regulatory requirement for continuation of business will not qualify as positive impacts on SDGs for the project activity as they are mandatory to continue operations of the unit. E.g., if setting up a waste-water treatment plant with zero-discharge is mandatory as per regulation, permit to establish and operate it will not qualify for SDG impacts of lowering Water pollution as it is mere compliance to legal requirement. Further projects taken up to comply with legal requirements like corporate social responsibility (CSR), compliance to law are not recognized to have positive impacts on SDG's.

6 Implementation and ex-post Performance Monitoring for achieving defined project-level SDG targets in the PMR

6.1 Process to demonstrate contribution to SDGs in the PMR

24. Project Owners shall report their Project Activity's contributions in achieving the SDG targets and indicators as committed to in the registered PSF, throughout the crediting period. This shall be reported for each monitoring period in the Project Monitoring Report (PMR) as per **Table 3, Appendix 1**, prior to the start of each Emission Reduction Verification.
25. The Matrix in **Table 3, Appendix 1** shall be used: to map and monitor targets and indicators for the selected UN- and project-level SDGs, as defined in the registered PSF (as per Table 2, Appendix 1); to demonstrate the contributions of GCC Project Activities for achieving SDGs, and; for GCC Verifiers to report their conclusions regarding the Project Activity for the entire monitoring period.
26. Project Owners shall submit all information listed in the PMR in **Appendix 1, Table 3**. The six-step procedure as referred in **section 5.1** above shall be followed mutatis mutandis, together with the requirements stipulated in **section 6.2** below, when completing the SDG section in the PMR.

6.2 General Requirements

27. 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 including monitoring of results of the parameters related to chosen project-level SDG targets and indicators, as stated in the registered PSF, and shall include:
- (a) **Implementation:** The status of implementation of the commitments related to SDGs made and results of implementing monitoring plan as stated in the registered PSF;

- (b) **Linkage between SDGs and E+ and S+:** Project Owners shall assess the implementation and relationship, linkage and impact of the chosen SDG goals, as stated in section F of the registered PSF, on Environment and Social impacts, as stated in section E of the registered PSF, of the project activity. Wherever the relationships/linkage exists between the chosen SDGs and the Environment and Social impacts, the Project Owners shall reflect this relationship/linkage in the PMR and ensure that the SDGs reflect this trail/linkage in the Environment and Social impact determination (E+ / S+ labels) of the project activity. Guidance provided by **Appendix- 03** shall be referred;
 - (c) **Monitoring requirements:** The Project monitoring report (PMR) shall include the following information:
 - (i) Monitored value of all required parameters/indicators related to chosen project-level SDG targets and indicators as stated in the registered PSF;
 - (ii) Measurement mechanism of the required parameters/indicators related to chosen project-level SDG targets and indicators as stated in the registered PSF (where necessary and possible);
 - (iii) Frequency of monitoring to ensure robustness of data; and
Data analysis, quality assurance and quality control of the measured (where necessary and possible) and/or monitored 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.
 - (d) **Bundled projects:**
 - (i) SDG+ certification label assessment shall be conducted for homogenous bundles as defined in the Project activity; and
 - (ii) Separate monitoring plans shall be defined for each bundle in a bundled project that account for voluntary SDG+ certification labels. The SDG label for the entire project shall be issued corresponding to the lowest SDG label achieved among all the bundles.
28. Confirming to legal / regulatory requirement for continuation of business will not qualify as positive impacts on SDGs for the project activity as they are mandatory to continue operations of the unit. E.g., if setting up a waste-water treatment plant with zero-discharge is mandatory as per regulation, permit to establish and operate it will not qualify for SDG impacts by of lowering Water pollution as it is mere compliance to legal requirement. Further projects taken up to comply with legal requirements like corporate social responsibility (CSR) compliance law are not recognized to have positive impacts on SDG's.

7 Third-party Verification of GCC project-level SDG targets and indicators

7.1 Project Verification of SDGs:

29. During Project Verification, the approved GCC Verifier shall also verify the defined project-level SDG targets and indicators reported in the PSF if the project owner has indicated their preference to apply for SDG label.
30. GCC Project Verifiers shall provide, as a part of GCC Project Verification Reports, a written assurance statement that:
- (a) Each of the UN-level SDGs included in the GCC Project Activity include at least one UN-level target and corresponding indicator, suitably modified and customized to the project scope;
 - (b) The project-level SDG targets and indicators defined in the PSF are:
 - (i) committed to intentionally and voluntarily;
 - (ii) are in line with the UN-SDG intent;
 - (iii) Are beyond legal compliance requirements;
 - (iv) positively and directly attributable to the GCC Project Activity; and
 - (v) defines customized project level indicators which can be monitored over the monitoring period to demonstrate project impact on SDG goals.
 - (c) The GCC Project Activity is expected to contribute to the targeted SDGs for the selected certification label (Bronze, Silver, Gold, Platinum, or Diamond), as committed to voluntarily in the registered PSF.

7.2 Emission Reduction Verification of SDGs:

31. During Emission Reduction Verification for each monitoring period, the approved GCC Verifier shall also verify the contribution of the Project Activity to achieving the UN SDGs committed to in the PSF and reported on in the Monitoring Report.
32. During Emission Reduction Verification the GCC Verifier must assess the data/information presented against each of the SDG goals and corresponding indicators in line with what was committed in the registered PSF for completeness, accuracy and authenticity.
33. The GCC Verifier will also cross check with the projects' performance as presented in under environmental and social standard for E+/S+ labels for consistency of information provided and claims made for the project.
34. The GCC Emission Reduction Verifier shall provide, as a part of the GCC Emission Reduction Verification Report, a written assurance statement that:
- (a) The achievement of project-level SDG target(s) and indicator(s) defined in the PSF and described in the Monitoring Report is attributable to positive impact of the GCC Project Activity; and

- (b) the GCC Project Activity has actually achieved the project-level target(s) committed to in the PSF and, thereby, contributed to achieving the UN Sustainable Development Goals targeted for the selected certification label (Bronze, Silver, Gold, Platinum, or Diamond) as defined in the registered PSF and reported in the Monitoring Report.
- 35. During Emission reduction verification, if the GCC verifier concludes that the project is not able to demonstrate impact on specific SDG goals or data or the information provided is inadequate or incomplete, then they can request project Owner to claim a lower SDG label in line with the actual demonstrated impact of the project on SDG goals. E.g., if the project has applied for Diamond label but can demonstrate impact only on 3 SDG Goals, then the GCC verifier can request for issuance of silver label against impact on SDG goals.

Appendix 01: Matrix for Demonstration of Contribution of Project to Sustainable Development

Table 2: PSF Matrix defining the Project-level SDGs, targets and indicators and providing the Project Verifier’s conclusion

UN-level SDGs	UN-level Target	Declared Country-level SDG	Defining Project-level SDGs				GCC Project Verifier’s Conclusion (to be included in Project Verification Report only)	
			Project-level Indicators	Project-level Targets/ Actions	Contribution of Project-level Actions to SDG Targets	Monitoring	Verification Process	Are Goal/ Targets Likely to be Achieved?
<p>Describe UN SDG targets and indicators</p> <p>See: https://unstats.un.org/sdgs/indicators/indicators-list/</p>	Describe the UN-level target(s) and corresponding indicator no(s)	Has the host country declared the SDG to be a national priority? Indicate (Yes or No)	Define project-level indicators by suitably modifying and customizing UN/Country-level indicators to the project scope or creating a new indicator(s). Refer to the previous column for guidance	Define project-level targets/actions in line with the project level indicator chosen. Define the target date by which the Project Activity is expected to achieve the project-level SDG target(s).	Describe and justify how actions taken under the Project Activity are likely to result in a direct positive effect that contributes to achieving the defined project-level SDG targets	Describe the monitoring approach and the monitoring parameters to be applied for each project-level SDG indicator and its corresponding target, frequency of monitoring and data source	Describe how the GCC Verifier has verified the claims that the Project Activity is likely to achieve the identified project-level SDG targets	Describe whether the project-level SDG target(s) is likely to be achieved by the target date (Yes or No)
<p>Example:</p> <p>Goal 13: Take urgent action to combat climate change and its impacts</p>	Target 13.2: Integrate climate change measures into national policies, strategies and planning	Yes	Amount of emission reduction achieved by project	100,000 TCO _{2e} per yr.	The project has been implemented as per design spec and is likely to provide clean renewable energy of around XXX MWh per year thus resulting in around 100,000 TCO _{2e} emission reduction per year.	Calculation of amount of actual emission reduction achieved by the project, measurement of monthly energy generation from project.		
<p>Goal 1: End poverty in all its forms everywhere</p>								
<p>Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture</p>								

Goal 3. Ensure healthy lives and promote well-being for all at all ages								
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all								
Goal 5. Achieve gender equality and empower all women and girls								
Goal 6. Ensure availability and sustainable management of water and sanitation for all								
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all								
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all								
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation								
Goal 10. Reduce inequality within and among countries								

Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable								
Goal 12. Ensure sustainable consumption and production patterns								
Goal 13. Take urgent action to combat climate change and its impacts								
Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development								
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss								
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels								
Goal 17. Strengthen the means of								

implementation and revitalize the global partnership for sustainable development								
SUMMARY					Targeted		Likely to be Achieved	
Total Number of SDGs								
Certification label (Bronze, Silver, Gold, Platinum, or Diamond) for the ACCs as defined in the PSF								

Table 3: Monitoring Report matrix describing the performance of the Project Activity toward achieving project-level SDG targets and indicators and ER Verifier’s conclusion

UN-level SDG as defined in the registered PSF	UN-level Target	SDGs prioritized by the Host Country	Project-level SDGs as defined in the registered PSF				GCC ER Verifier’s Conclusion (to be included in Emission Reduction Verification Reports only)	
			Project-level Indicators	Project-level Targets/ Actions	Monitored values (as defined in the registered PSF)	Contribution of Project-level Actions to SDG Targets	Verification Process	Are Goal/ Targets Achieved?
Describe UN SDG targets and indicators as defined in the registered PSF	<i>Describe the UN-level target(s) and corresponding indicator no(s) as defined in the registered PSF</i>	<i>Has the host country declared that the SDG is a national priority? (Yes or No)</i>	<i>Describe the project-level indicators as defined in the registered PSF</i>	<i>Define project-level targets/ actions and target for each indicator and dates for achieving them for each project-level SDG indicators defined in the registered PSF</i>	<i>Describe the monitoring approach and the monitored parameters applied for each project-level SDG indicator and its corresponding target, as per frequency of monitoring, as defined in the registered PSF including the source of the data.</i>	<i>Describe and justify how the Project Activity has had a positive effect that contributed to achieving the project-level indicators and as defined in the registered PSF</i>	<i>Describe how the GCC Verifier has verified claims that the Project Activity has achieved the project-level SDG target(s) as defined in the PSF</i>	<i>Describe whether the project-level SDG target(s) defined in the PSF were achieved by the target date. (Yes or No). In case of a future target date check if the progress is in line with the target date</i>
Goal 1: End poverty in all its forms everywhere								
Goal 2: End hunger, achieve food security and improved nutrition and promote sustainable agriculture								
Goal 3. Ensure healthy lives and promote well-being for all at all ages								
Goal 4. Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all								

Goal 5. Achieve gender equality and empower all women and girls								
Goal 6. Ensure availability and sustainable management of water and sanitation for all								
Goal 7. Ensure access to affordable, reliable, sustainable and modern energy for all								
Goal 8. Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all								
Goal 9. Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation								
Goal 10. Reduce inequality within and among countries								
Goal 11. Make cities and human settlements inclusive, safe, resilient and sustainable								
Goal 12. Ensure sustainable consumption and production patterns								
Goal 13. Take urgent action to combat climate change and its impacts								

Goal 14. Conserve and sustainably use the oceans, seas and marine resources for sustainable development								
Goal 15. Protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss								
Goal 16. Promote peaceful and inclusive societies for sustainable development, provide access to justice for all and build effective, accountable and inclusive institutions at all levels								
Goal 17. Strengthen the means of implementation and revitalize the global partnership for sustainable development								
SUMMARY						Targeted		Achieved
Total Number of SDGs								
Certification label (Bronze, Silver, Gold, Platinum, or Diamond) for the ACCs during the monitoring period from DD/MM/YYYY to DD/MM/YYYY								

Appendix 02: Non-binding best practice examples for applying UN SDGs in GCC project development

1. The Program Manual (section 6) requires Project Owners who voluntarily choose to demonstrate the contributions of their Project Activity to achieving the United Nations Sustainability Development Goals and to apply the Project Sustainability Standard and to complete section F of the PSF.
2. The objective of this appendix is to provide stakeholders, including Project Owners and GCC Verifiers, with a non-binding best-practice example that applies UN SDGs in GCC Project Activity development, as per the guidance for completing section F of the PSF.
3. To demonstrate this, an example of a dummy project is provided below that illustrates how to develop and complete section F of the PSF (which is available on the GCC website).

Example:

4. Consider a Project Activity proposed by Country-A's national power authority (the Project Owner) that plans to develop, construct the first greenfield utility-scale 500 MW photovoltaic (PV) power plant in a country and to commission it by the first quarter of 2023, to supply electricity to the national grid. The proposed Project Activity is expected to avoid a total of 500,000 tonnes of CO_{2e} emissions per year, on average. The Project Activity to be submitted for approval of the Global Carbon Council is expected to supply CORSIA-compliant ACCs as carbon offsets to an international airline. The Project Owner is required to prepare and complete section F of the PSF.
5. Taking into account the information provided above, Section F of PSF could be drafted as follows:
 - (a) In September 2015, governments, businesses and civil society, under the umbrella of United Nations, agreed to 17 common Goals that global community needs and wants to achieve by 2030. These UN Sustainable Development Goals (SDGs) aim to address global and regional social, economic, and environmental issues. Out of the 17 UN SDGs, the host country for the Project Activity has prioritized 6 (SDGs 6, 7, 11, 12, 15, 17). The project activity undertaken by the national power authority targets to positively contribute towards 5 SDGs (3, 4, 6, 7, 13). The national power authority aims to integrate these SDGs into its projects, taking into account national development challenges and successes.
 - (b) The national power authority has applied the GCC Program's Project Sustainability Standard to voluntarily demonstrate the contribution of the proposed Project Activity to achieving UN- and national-level SDGs by identifying project-level SDG targets, and indicators to demonstrate their achievement. The Project Owner for the proposed Project Activity has committed to contributing to achieving four UN- and national-level SDGs (goals 4, 6, 7 and 13), as indicated below:
 - (c) The Table 4 below provides a demonstration of how to complete section F of the Project Submission Form.

Table 4: Identified SDGs for the Project Activity

UN SDGs	Country-A's SDG priority	Power Authority's SDG priority	Contribution of project-level SDG Indicators	Targets
Goal 4: Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all	No	Yes	Number of Youth and adults imparted relevant skills including technical skills for employment and Decent job	At least 10 local youths to be trained over a 3-year period on technical skills like maintenance of power panels, SCADA monitoring, etc.
Goal 6: Ensure availability and sustainable management of water and sanitation for all	Yes	Yes	Amount of drinking water which is made available for the local population which is available on demand and free of contamination	Installation of 10 potable drinking water plants to produce safe contamination free water to the local population over a period of 10 years.
Goal 7: Ensure access to affordable, reliable, sustainable and modern energy for all	Yes	Yes	Amount of renewable energy supplied to grid for consumption. .	Annually Generate around 800,000 MWh of renewable energy using solar energy.
Goal 13: Take urgent action to combat climate change and its impact	No	Yes	The proposed Project Activity will avoid emitting 500,000 tCO _{2e} annually over the project's technical lifetime, which is estimated to be 25 years.	Achieve annual Emission reduction of around 500,000 TCO _{2e} over the crediting period for the project.

Appendix 03: Indicative list of SDGs and their rolldown to project specific KPI's including linkage to E+/S+ labels

SDG Goals	UN SDG Target and Typical project specific KPI's	Related E+ aspects	Related S+ Aspects
Goal 1: End poverty in all its forms everywhere	Target 1.4: Equal rights to ownership, Basic services, technology and economic resources KPIs: Nos. of households with access to basic services (clean drinking water, sanitation, electricity, cooking fuel)	EW01, EW02,	SHS01, SW13, SW14, SW03, SW02, SW01,
	Target 1. a: Mobilization of resources to end poverty KPIs: Allocation of funds from project for essential services (education, health and social population of the vulnerable society)		
Goal 2: End Hunger, achieve food security and improve nutrition and promote Sustainable agriculture	Target 2.3: Double the productivity and incomes of small-scale food producers. KPIs: Increase in average income of the small-scale food producers	EA03, EW02, ENR02, ENR04,	SHS05, SJ03, SW02, SW03, SW11,
	Target 2.4: Sustainable food production and resilient agricultural practice KPIs: Proportion of agricultural land covered under project under sustainable agricultural practice		
Goal 3: Ensure Healthy lives and promote wellbeing for all of all ages	Target 3.9: Reduce illness and deaths from hazardous chemical and pollution KPIs: Reduce number of deaths attributable to indoor and outdoor air pollution	EA01, EA02, EA04,	SHS06, SW01,
Goal 4: Ensure inclusive and quality education for all and promote lifelong learning	Target 4.4: Increase the number of people with relevant Skills for financial success KPIs: Number of Youth and adults imparted relevant skills including technical skills for employment and Decent job		SJ01, SJ02, SE03, SE02, SE01, SW06,
	Target 4.7: Education for sustainable development and global citizenship. KPIs: Number of people imparted knowledge and skills needed for sustainable development.		
Goal 5: Achieve Gender equality and empower all women and girls	Target 5.5: Ensure women’s full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life. KPIs: Number of women in managerial positions to total number of managerial positions		SW06
Goal 6: Ensure access to water and Sanitation for all	Target 6.1: Safe and affordable drinking water. KPIs: Amount of drinking water which is made available for the local population which is available on demand and free of contamination.	EW01, EW03,	SHS01, SHS08,

	<p>Target 6.2: Achieve access to adequate and equitable sanitation and hygiene for all and end open defecation, paying special attention to the needs of women and girls and those in vulnerable situations</p> <p>KPIs: Number of local people using (a) safely managed sanitation services and (b) a hand-washing facility with soap and water due to the project</p>	EW04, EW05,	SW02, SWS01,
	<p>Target 6.3: Improve water quality, wastewater treatment and safe reuse.</p> <p>KPIs: amount of wastewater which is properly treated prior to disposal or reused safely.</p>		
	<p>Target 6.4: Increase water use efficiency and ensure freshwater supplies.</p> <p>KPIs: increase in water efficiency and increase in amount of freshwater supply to local population.</p>		
<p>Goal 7: Ensure Access to affordable, reliable, sustainable and modern energy for all</p>	<p>Target 7.1: Universal access to Modern Energy</p> <p>KPIs: No. of households having access to power from the energy generation unit.</p> <p>Target 7.1.2: Access to clean fuel for cooking</p> <p>KPIs : No. of households with access to clean tech and/or clean fuel for cooking.</p> <p>Target 7.2: Increase global percentage of renewable energy.</p> <p>KPIs : Amount of renewable energy supplied to grid for consumption.</p> <p>Target 7.3: Double the improvement of energy efficiency</p> <p>KPIs : Improvement in energy efficiency for delivery of goods and services.</p> <p>Target 7.a: Enhance international cooperation to facilitate access to clean energy research and technology, including renewable energy, energy efficiency and advanced and cleaner fossil-fuel technology, and promote investment in energy infrastructure and clean energy technology</p> <p>KPIs: Amount of International funds in support of clean energy research and development and renewable energy production, including in hybrid systems as part of the project</p>	EA03, ENR07, ENR06,	SHS06, SW02, SHS01
<p>Goal 8: Promote inclusive and</p>	<p>Target 8.3: Promote policies to support Job creation and growing enterprise.</p>	ENR05, ENR06,	SJ01, SJ02,

<p>sustainable economic growth, employment and decent work for all</p>	<p>KPIs: Amount of job created by type and amount of financial help provided for developing enterprises in local population.</p> <p>Target 8.4: Improve resource efficiency in consumption and production KPIs: Improvement in material footprint per unit output due to project (biomass + fuel + Metal ore + Non-metal ore)</p> <p>Target 8.5: full employment and decent work with equal pay. KPIs: Average earning of females and male employees engaged in the project and segregated by age and persons with disabilities.</p> <p>Target 8.8: Protect labor rights and promote safe working environment. KPIs: Fatality rate and accident /incidents rate in the project plant segregated by sex, migrant status.</p>		<p>SJ03, SHS03, SHS02, SE01, SE03, SW01, SW04, SW03, SW02, SJ04</p>
<p>Goal 9: Build resilient infrastructure, promote sustainable industrialization and foster innovation</p>	<p>Target 9.2: Promote inclusive and sustainable industrialization KPIs: Number of persons employed in manufacturing process due to project activity.</p> <p>Target 9.4: Upgrade all industries and infrastructure for sustainability KPIs: Reduction in Emissions (TCO_{2e}) per unit of product due to project.</p> <p>Target 9.5: Enhance Research and upgrade industrial technologies KPIs: annual expenditure for R&D activity centered around project and no. of Patents received for innovative product / services / technology.</p>	<p>EA03, ENR06, ENR07,</p>	<p>SJ01, SJ02, SJ03, SE01, SE03, SW03, SW02,</p>
<p>Goal 10: Reduce Inequality within and among countries</p>	<p>Target 10.B: Encourage development assistance and investment in least developed countries. KPIs: Amount of invested in LDC due to project activity.</p> <p>Target 10.4: Adopt fiscal and social policies that promote equality KPIs: Pay structure for men and women for same job description thus promoting equality and Adoption of policy of equal wage for men and women for same job output.</p>		<p>SW06, SW10, SW11, SW12</p>

<p>Goal 11: Make Cities inclusive, safe, Resilient and sustainable.</p>	<p>Target 11.6: Reduce the environmental impact of cities KPIs: Amount of urban waste collected, treated and systematically disposed by the project.</p> <p>Target 11.6: Reduce the environmental impact of cities. KPIs: Annual reduction of PM 2.5 and PM10 in urban areas due to the project.</p>	<p>EA01, EA02, EA03, EA05, EL01, EL02, EL03, EL04, EL05, EL06</p>	<p>SHS08, SHS01,</p>
<p>Goal 12: Ensure Sustainable consumption and production patterns</p>	<p>Target 12.2: Sustainable Management and use of natural resources. KPIs: Reduction in use of input material / natural resources for equivalent amount of output due to project.</p> <p>Target 12.5: Substantially reduce waste generation KPIs: Increase amount of recycling of waste / recovered material from waste due to project.</p>	<p>EL01, EL02, EL03, EL04, EL05, EL06, ENR05,</p>	<p>SHS08, SHS01, SHS02, SW02</p>
<p>Goal 13: Take urgent action to combat climate change and its impacts</p>	<p>Target 13.2: Integrate climate change measures into national policies, strategies and planning KPIs: Amount of emission reductions achieved by project (aligned with indicator 13.2.2)</p>	<p>EA03, ENR06, ENR07,</p>	
<p>Goal 14: Conserve and sustainably use the oceans, sea and marine resources.</p>	<p>Target 14.A: Increase scientific knowledge, research and technology for ocean health. KPIs: Amount of investment made under project for sustainable technology for Blue economy.</p>		
<p>Goal 15: Sustainably manage forests, combat desertification, halt and reverse land degradation, halt bio-diversity loss</p>	<p>Target 15.1: Conserve and restore terrestrial and freshwater ecosystems KPIs: Amount of forest area restored; new area converted under afforestation program.</p> <p>Target 15.2: Promote the implementation of sustainable management of all types of forests, halt deforestation, restore degraded forests and substantially increase afforestation and reforestation globally</p> <p>KPIs: Area covered under sustainable forest management</p>	<p>ENR02, ENR03, ENR04, ENR05,</p>	<p>SW02, SW11,</p>

	<p>Target 15.3: End Desertification and restore degraded land. KPIs: Area of land which is restored and prevented from getting degraded by agro forestry / afforestation / regenerative farming practice.</p>		
<p>Goal 17: Revitalize the global partnership for sustainable development</p>	<p>Target 17.3: Mobilize additional financial resources for developing countries from multiple sources KPIs: Amount of Foreign direct investment, official development assistance, South-South cooperation as part of project.</p> <p>Target 17.5: Invest in LDC KPIs: Amount of investment in LDC's as part of project.</p> <p>Target 17.7: Promote the development, transfer, dissemination and diffusion of environmentally sound technologies to developing countries on favorable terms, including on concessional and preferential terms, as mutually agreed</p> <p>KPIs: Total amount of funding for developing countries to promote the development, transfer, dissemination and diffusion of environmentally sound technologies</p>		

DOCUMENT HISTORY

Version	Date	Comment
V 3.1	29/01/2023	<ul style="list-style-type: none"> ▪ Editorial revision to reflect new UN SDG target 13.2.
V 3.0	06/09/2022	<ul style="list-style-type: none"> ▪ Revised version contains following changes: <ul style="list-style-type: none"> ○ Restructuring of the document to follow project cycle logic: (a) separating requirements for the Project submission Form (PSF) and Project Monitoring Report (PMR); and (b) separating requirements for Project verification and Emission Reduction verification. Refer sections 5,6,7. ○ Introduction of clear guidance for Identification of project level SDGs. Refer paragraphs 21 (a); ○ Introduction of clear requirements for monitoring parameters on chosen project level SDGs and indicators. Refer paragraphs 21 (c) and 26(c); ○ Provisions to provide linkage between SDGs and Environmental and Social harmless aspects and impacts and introduction of Appendix 03. Refer paragraphs 21 (b) and 26(b); ○ Introduction of the Appendix 2: Non-binding best practice examples for applying UN SDGs in GCC project development. Refer paragraphs 20 (b); ○ Requiring that compliance to legal/regulatory requirement for continuation of business will not qualify as positive impacts on SDGs for the project activity. Refer paragraphs 22, 27; ○ Confirming that the Project Owner can claim a lower SDG label, in case the project is not able to demonstrate impact on specific SDG goals or data or the information provided is inadequate or incomplete. Refer paragraph 34; ○ Introduction of SDG demonstration for Bundled projects. Refer paragraphs 21 (d) and 26(d); and ○ Editorial changes in the table for SDG+ evaluation.
V 2.1	31/12/2020	<ul style="list-style-type: none"> ▪ The name of GCC Program’s emission units has been changed from “Approved Carbon Reductions” or ACRs to “Approved Carbon Credits” or ACCs.
V 2.0	09/08/2020	<ul style="list-style-type: none"> ▪ Revised version released on approval by Steering Committee as per GCC Program

		<p>Process;</p> <ul style="list-style-type: none"> ▪ 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 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 CORSIA¹²;
V 1.0	25/06/2019	<ul style="list-style-type: none"> ▪ Initial version released for approval by the GCC Steering Committee. ▪ This version contains details and instructions on the information to be provided, consequent to latest developments world-wide (e.g., CORSIA EUC).

¹²See ICAO recommendation for conditional approval of GCC at https://www.icao.int/environmental-protection/CORSIA/Documents/TAB/Excerpt_TAB_Report_Jan_2020_final.pdf



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