



**Gold Standard<sup>®</sup>**  
for the Global Goals

## CORE STANDARD

GS4GG PAA P&R100-01

SDG 13

# REQUIREMENTS FOR PARIS AGREEMENT ALIGNMENT

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## SUMMARY:

This Core Standard establishes the mandatory procedural framework for transitioning all Gold Standard for the Global Goals (GS4GG) activities to Paris Agreement-aligned (PA-aligned) methodologies. It operationalises the requirement that all Carbon Credits (GSVERs) with a vintage of 1 January 2026 and onwards shall be quantified using methodologies that align with the long-term temperature goals of the Paris Agreement.

### Key provisions of this document include:

- **Mandatory Transition:** Defines the cut-off date (31 December 2025) for non-PA aligned methodologies and requires a PA-Alignment Design Change validation for all projects seeking issuance for 2026 and onwards vintages.
- **Sunset Clauses:** Establishes 30 June 2026 as the final submission deadline for new projects applying non-PA aligned methodologies.
- **Deferred Issuance:** Introduces a procedural status to manage issuance delays if specific PA-aligned methodologies are not yet published, ensuring projects are not penalised while maintaining environmental integrity.
- **VVB Requirements:** Mandates specific training and competency requirements for Validation and Verification Bodies (VVBs) conducting PA-alignment assessments.
- **Applicability:** Applies to all standalone Projects and Programmes of Activities (PoAs), including those currently certified, listed, or undergoing validation.

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# 1 | INTRODUCTION, APPLICABILITY, AND SCOPE

## 1.1 | Objective & Scope

- 1.1.1 | To establish the mandatory procedure for transitioning all Gold Standard for the Global Goals (GS4GG) projects to PA -aligned methodologies, ensuring alignment with the Paris Agreement through the application of compliant methodologies.
- 1.1.2 | These Requirements shall govern the transition of all GS4GG activities to PA-aligned methodologies. Their primary objective is to ensure continued alignment with the long-term temperature goals of the Paris Agreement and host Party's latest climate goals and policies reflected in Nationally Determined Contribution (NDC) and Net Zero Targets. These Requirements and Guidance Standard shall establish the official procedure to achieve this mandate.
- 1.1.3 | These requirements are designed to provide a clear, predictable, and fair pathway for all projects for alignment with Paris Agreement while upholding the Gold Standard's foundational commitment to environmental integrity and alignment with the Paris Agreement.

## 1.2 | Applicability

- 1.2.1 | These requirements apply to all projects seeking GS4GG certification for emission reductions and/ or removals for vintages starting 1 January 2026 and onwards. This includes:
  - a. Projects currently certified under GS4GG.
  - b. Projects currently 'Listed' or 'Undergoing Validation'.
  - c. Projects certified under other schemes (e.g., A6.2, A6.4) seeking GS4GG labeling or certification.

## 1.3 | Exclusions and Clarifications

- 1.3.1 | **Other GS4GG Use-Cases:** Projects utilizing GS4GG for purposes other than carbon credit issuance (e.g., specific labels or claims) should seek clarification from the GS Secretariat regarding the applicability of these requirements.

## 1.4 | Specific Activity Types

- 1.4.1 | **Land Use and Forestry (LUF) Projects:** For LUF projects where vintages may cover extended periods, the cut-off for the 2025 vintage shall be strictly defined as 31 December 2025. Specific guidance on vintage allocation will be published separately.
- 1.4.2 | **Removals and Impermanence:** The alignment process introduces complexities regarding removals, impermanence, and the interaction between pre-2026 and post-2026 buffer contributions. Specific guidance on managing the buffer is currently under development and will be published separately.

## 1.5 | Effective Date

1.5.1 | This procedure comes into effect on 01/01/2026.

## 2 | TERMS AND DEFINITIONS

2.1.1 | To ensure consistent application and verifiability of these Requirements, the following terms shall be defined and universally applied by all stakeholders:

**Table 1. Terms and definitions**

TERM	DEFINITION
PA-Aligned Methodology:	An approved GS4GG methodology, developed or revised to conform alignment with Paris Agreement and requirements for methodology standards of GS4GG
Non-PA aligned methodology:	An approved GS4GG methodology which has not been assessed for conformity with the requirements of the Paris Agreement and requirements for methodology standards of GS4GG.
PA-Alignment Design Change:	The mandatory process through which a GS4GG-certified project revises its design including monitoring plan to conform with a new, corresponding PA-aligned methodology. This constitutes a design change under the GS4GG Principles & Requirements
PA-Alignment Validation:	A mandatory validation conducted by a GS approved VVB to assess a project's PA-Alignment Design Change for conformity. This is a prerequisite for the issuance of credits with vintages of 2026 or later. The PAA validation may be combined with the verification under issuance track of <a href="#">Design Change Request Requirements and Procedures</a> .
Deferred Issuance:	A temporary procedural status affecting the issuance of credits for vintages dated 2026 or later. This status is triggered if <ol style="list-style-type: none"><li>the required PA-aligned methodology has not been published by the time the project - including PoA and its VPAs – collectively referred as project activity in this document - is ready for verification, or</li><li>the PA-Alignment Design Change has not been successfully completed. As verification for 2026+ vintages cannot be conducted without the applicable methodology and a validated design change, the verification and subsequent issuance are postponed until the methodology is available and the PA-Alignment Design Change is successfully validated. This is a procedural measure and does not result in the cancellation of credits.</li></ol>

Submission:	The point at which a project has been successfully submitted for the Completeness Check by VVB or Project developer as required via Assurance Platform.
Sunset Date:	The final date (30 June 2026) a project may complete Submission for Preliminary Review by project developer, unless otherwise formally announced by Gold Standard for specific methodologies.
PA-Alignment Schedule:	The public document maintained by Gold Standard detailing the status, sunset Date, and expected publication date of PA-Aligned GS4GG Methodologies.

### 3 | TIMELINE AND KEY DATES

#### 3.1 | Core Requirements

- 3.1.1 | All GSVERs issued with a vintage of 2026 or later shall be issued to project activity that has successfully completed PA - Alignment Validation against a GS4GG approved PA-Aligned Methodology.
- 3.1.2 | The cut-off for applying non-PA aligned methodologies is strictly 31 December 2025. For projects with monitoring periods that span this date (including Land Use and Forestry projects), the verification process shall clearly delineate emission reductions/removals occurring up to 31 December 2025 (using the non-PA aligned methodology) and those occurring from 1 January 2026 onwards (requiring the PA-aligned methodology).
- 3.1.3 | Projects undergoing verification for a period that spans the 2025 & 2026 transition may request issuance for the vintages up to 31 December 2025. Issuance for vintages from 1 January 2026 onwards is contingent upon the PA-Alignment Design Change.

#### 3.2 | Key Deadlines

- 3.2.1 | The following table summarizes key dates, ordered chronologically.

**Table 2 -Key Dates and Deadlines**

Date	Event/Deadline	Mandatory Action
Ongoing	PA-aligned methodology consultations	Stakeholder input on draft methodologies (See GS Website for PA-Alignment Schedule).
Q4 2025	VVBs Capacity building and mandatory training	Mandatory training for all approved VVBs shall begin.
01 January 2026	PA Alignment requirements Effective Date	All credits with a vintage of 2026 or later shall be from a project validated and verified against an PA - aligned methodology.

30 June 2026	<b>Sunset Date</b> (Submission Deadline for Preliminary Review )	Final date for Submission (as defined in Section 2) applying a non-PA aligned methodology, unless otherwise announced by GS.
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### 3.3 | Flexibility and Contingencies

- 3.3.1 | Adherence to the certification timelines defined in the GS4GG Principles & Requirements (e.g., deadlines for completing validation or verification) remains mandatory.
- 3.3.2 | However, if a required PA-Aligned Methodology is unavailable by a project's required submission deadline, the project shall be granted an automatic exemption from that deadline. In such cases, the project shall be required to complete Submission within six (6) months after the relevant PA-Aligned methodology is published.

## 4 | TRANSITION REQUIREMENTS BY PROJECT STATUS

### 4.1 | New Projects (to be submitted for Preliminary Review)

- 4.1.1 | Any project Submitted for Preliminary Review after the Sunset Date (30 June 2026, unless otherwise announced) shall use an approved PA-aligned methodology.
- 4.1.2 | Projects Submitted for Preliminary Review on or before the Sunset Date using a non-PA aligned methodology may proceed through validation and subsequent Design Certification Review using that methodology, regardless of when the Design Certification Review is submitted, provided standard GS4GG timelines are met.
- 4.1.3 | Projects certified under a non-PA aligned methodology (as per 4.1.2) shall be ineligible for issuance of credits for vintages beyond 31 December 2025 unless they complete a PA-Alignment Design Change (see 4.3).

### 4.2 | Listed project activities undergoing validation and design certification

- 4.2.1 | Projects currently 'Listed' or undergoing validation (having already completed Preliminary Review) may complete their Design Certification Review using the non-PA aligned methodology. The review shall be conducted by a VVB assigned in the Assurance Platform.
- 4.2.2 | Upon successful Design certification, these projects shall only be eligible to issue credits for vintages up to and including 31 December 2025 using that methodology.
- 4.2.3 | Issuances for vintages from 1 January 2026 onwards are conditional upon the successful completion of a PA-Alignment Design Change (see 4.3).

### 4.3 | GS4GG Design Certified Project Activities undergoing verification and performance certification

- 4.3.1 | Projects may continue to monitor and verify against their current certified methodology for all vintages up to 31 December 2025.
- 4.3.2 | To be issued credits for the 2026 vintage and onwards, the project shall undergo mandatory PA-Alignment Design Change process. This involves:
- Revising the Project Design Document (PDD) and Monitoring Plan to conform to the applicable PA-Aligned Methodology.
  - Undergoing PA-Alignment Validation by a GS-approved VVB.
  - Successfully completing a Design Change Review.
- 4.3.3 | **Scope of PA-Alignment Validation:** The PA-Alignment Validation is a mandatory design change validation focused specifically on assessing the project's conformity with the new PA-Aligned Methodology. To minimize disruption to projects mid-crediting period, the scope of this validation is targeted and does not constitute a full re-validation of the entire project design. The VVB shall assess:
- The correct application of the new PA-Aligned methodology, including revised baseline calculations (e.g., application of the Downward Adjustment Factor), leakage assessment, and monitoring plan.
  - The project's eligibility under the applicability conditions of the PA-Aligned methodology. The assessment of eligibility for historical activities or technologies already implemented shall be conducted strictly according to the transition provisions defined within the applicable PA-Aligned methodology. Methodologies may include provisions that allow for the continued eligibility of existing technologies until the end of their technical lifetime, provided all other requirements of the PA-aligned methodology are met.
  - The assessment of additionality, common practice, and regulatory surplus, as explicitly required by the transition provisions of the PA-Aligned methodology. For projects transitioning mid-crediting period, this assessment shall typically focus on confirming the ongoing reliance on carbon finance for the sustained operation of the project (ongoing financial need), and ensuring compliance for any forward-looking expansion, unless the methodology stipulates otherwise.
- 4.3.4 | Specific transition validation requirements detailed within the applicable PA-Aligned methodology shall take precedence. The VVB shall not re-assess aspects of the project design that were previously validated and are not affected by the transition to the PA-aligned methodology.
- 4.3.5 | The PA-Alignment Validation may be conducted concurrently with the verification of vintages (pre-2026 and/or post-2026). The VVB may combine these assessments into a single site visit and single report – with clearly marked separate sections i.e., Validation Section for the Design Change, and Verification Section for the monitored periods.



4.3.6 | For monitoring periods that span 31 December 2025 and 1 January 2026, one monitoring report and corresponding verification report may be submitted with clearly differentiated section:

- a. **Section A:** Monitoring Report and Verification Report covering the period up to 31 December 2025, applying the non-PA aligned methodology.
- b. **Section B:** Monitoring Report and Verification Report covering the period from 1 January 2026 onwards, applying the PA-aligned methodology.

4.3.7 | Submission for Performance Review for 2026+ vintages cannot be completed until the PA-Alignment Design Change (4.3.2) has been successfully approved.

4.3.8 | **Voluntary Early Adoption:**

- a. Notwithstanding the mandatory effective date of 1 January 2026, Project Developers may voluntarily elect to transition to an approved PA-Aligned Methodology for vintages prior to 1 January 2026 (e.g., for 2024 or 2025 vintages). This option allows projects to demonstrate higher ambition and alignment with the Paris Agreement requirements ahead of the mandate.
- b. To exercise this option, the Project Developer shall initiate the PA-Alignment Design Change process (as defined in Section 4.3.2 above). The developer shall explicitly state in the Design Change submission that the transition is voluntary and specify the start date of the elected monitoring period.
- c. Voluntary early adoption is subject to the following strict conditions:
  - i. **Irreversibility:** Once the PA-Alignment Design Change is successfully approved (Design Certified), the transition is irrevocable. The project shall verify against the PA-Aligned Methodology for all subsequent monitoring periods and may not revert to the non-PA aligned methodology, even for vintages occurring prior to 31 December 2025.
  - ii. **Full Methodology Application:** The project shall apply the PA-Aligned Methodology in its entirety. This includes the mandatory application of the Downward Adjustment Factor (DAF), updated additionality or eligibility criteria, and revised monitoring parameters. Selective application of specific components while retaining elements of the non-PA aligned methodology is prohibited.
  - iii. **Monitoring Period Alignment:** The voluntary transition shall apply to the entirety of the specific monitoring period submitted for verification. Splitting a monitoring period between PA-aligned and non-PA aligned methodologies is permitted only at the mandatory 31 December 2025 cut-off date (as per Section



4.3.5); otherwise, voluntary early transitions shall encompass full monitoring periods to ensure data consistency.

4.4 | Alignment Rules for Specific Categories

- 4.4.1 | **Projects Undergoing Crediting Period Renewal:** The crediting period renewal process serves as the mandatory point for transition. The renewal validation and review shall be conducted against a PA-Aligned Methodology to be eligible for 2026+ vintages.
- 4.4.2 | **Inactive or On-Hold Design Certified Project Activities:** A project's status does not exempt it from the mandate. Before issuance can resume for any 2026+ vintage, the project shall complete the PA-Alignment Design Change.
- 4.4.3 | **Programme of Activities (PoAs):**
- a. The PoA's Design Document (PoA-DD) shall be updated and validated (PA-Alignment Validation) to conform to an approved PA-Aligned Methodology. This transition is a prerequisite for any Voluntary Project Activity (VPA) under the PoA to be issued credits for 2026+ vintages.
  - b. The transition of the PoA and its VPAs can be managed flexibly. For example:
    - i. The PoA-DD and all associated VPAs (real-case and regular) may undergo the design change together.
    - ii. Alternatively, the PoA-DD and its real-case VPAs may undergo the design change first, with regular VPAs following later, in batches or individually.
  - c. Project developers shall assess the eligibility of existing VPAs under the new PA-aligned methodology. If the application of the PA-aligned methodology introduces stricter eligibility criteria or data requirements that the existing VPAs do not meet, those VPAs will be rendered ineligible and will be unable to issue credits for 2026+ vintages, regardless of the rules in place at the time of their initial inclusion.
- 4.4.4 | To optimize efficiency due to potential changes in credit volumes, Project Developers may propose the re-bundling of homogenous VPAs (e.g., consolidating multiple small-scale VPAs into one) as part of the PA-Alignment Design Change. The revised structure shall meet all requirements of the GS4GG PoA Requirements and the applicable PA-aligned methodology.

Table 3 -PA Alignment Rules Matrix

Project Activity Status	Allowable Vintage with non-PA aligned Methodology	Requirement for 2026+ Vintages	Relevant Date/Deadline

New Project Activities (Submitted after 30 June 2026)	N/A (Transition mandatory prior to 2026+ issuance)	Shall use an approved PA-aligned methodology.	30 June 2026
New Project Activities (Submitted on or before 30 June 2026)	Up to 31 December 2025	Requires PA-Alignment Design Change.	30 June 2026
Listed/Undergoing Validation	Up to 31 December 2025	Requires PA-Alignment Design Change.	N/A (Covered by PR deadline)
Design Certified Projects	Up to 31 December 2025	Mandatory PA-Alignment Design Change.	N/A
Crediting Period Renewal	Up to 31 December 2025	Mandatory PA-Alignment as part of the renewal process.	N/A
Inactive/On-Hold Project Activities	Up to 31 December 2025	Mandatory PA-Alignment Design Change to resume issuance.	N/A
Programme of Activities (PoAs)	Up to 31 December 2025	PoA-DD shall be updated to a PA-aligned methodology for any VPA to receive 2026+ credits.	N/A

## 5 | DEFERRED ISSUANCE

### 5.1 | Purpose and Overview

5.1.1 | The Deferred Issuance status is designed to maintain the integrity of the 1 January 2026 alignment rule while acknowledging the staggered rollout of new methodologies detailed in the PA-Alignment Schedule. It is a temporary procedural status, not a penalty.

### 5.2 | Deferred Issuance Conditions

5.2.1 | The Deferred Issuance status shall be triggered automatically if a project is ready to undergo verification for vintages of 2026 or later, but

- i. the required PA-aligned replacement methodology has not yet been published by Gold Standard. Or
- ii. the PA-Alignment Design Change has not been successfully approved.

5.2.2 | As verification shall be conducted against the applicable methodology, VVBs cannot complete verification for 2026+ vintages until the PA-aligned methodology is available.

### 5.3 | Partial Issuance

5.3.1 | The Deferred Issuance status applies only to vintages from 1 January 2026 onwards.

5.3.2 | It does not prevent the issuance of credits for vintages up to 31 December 2025. Projects with bridging monitoring periods may proceed with the verification and issuance of their pre-2026 credits (as detailed in **Scope of PA-Alignment Validation** section above).

### 5.4 | Mandatory Monitoring:

5.4.1 | During the Deferred Issuance, the project developer shall continue monitoring all data as required by their existing, certified monitoring plan to ensure no data gaps occur.

5.4.2 | Project developers are strongly encouraged to monitor the PA-Alignment Schedule and review draft methodologies during consultation to anticipate potential new monitoring requirements. If the subsequent PA-Aligned methodology introduces new parameters for which data was not collected during the deferred period, retroactive issuance may be affected for that period. While deviations may be requested in such cases, approval is strictly subject to the requirements of the applicable PA-aligned methodology and the robust application of the conservativeness principle; approval of such deviations shall not be assumed.

### 5.5 | Resolution and Retroactive Issuance

5.5.1 | **Retroactive Issuance upon Methodology publication:**

5.5.2 | Once the applicable PA-Aligned Methodology is published, the developer shall initiate the PA-Alignment Design Change (Section 4.3.2).

5.5.3 | The subsequent verification shall use the monitored data (collected during the deferred period) and apply the new methodology requirements and calculations retroactively to the start of the 2026 vintage period.

5.5.4 | Upon successful completion of the Design Change Review and the Performance Review, all 2026+ credits will be issued retroactively for the deferred period.

## 5.6 | Credit Volume Impact and Commercial Implications

- 5.6.1 | Projects will not lose their ability to issue 2026+ vintage credits due to Deferred Issuance. However, the volume of credits issued retroactively will be calculated based on the requirements of the new PA-aligned methodology, which are generally stricter than the non-PA aligned methodologies.
- 5.6.2 | Project Developers are responsible for managing their contractual obligations (e.g., forward contracts). Gold Standard is not liable for commercial impacts and cannot intervene in private commercial agreements affected by a delay in issuance due to methodology unavailability.

## 6 | VVB REQUIREMENTS

### 6.1 | VVB Adherence

- 6.1.1 | VVBs shall verify project adherence to the rules outlined in this document, particularly Sections 3, 4, and 5.
- 6.1.2 | VVBs shall not validate or verify 2026+ vintages unless conformance with a published PA-Aligned Methodology is demonstrated and a PA-Alignment Design Change has been successfully completed (where applicable).

### 6.2 | Competence and Training

- 6.2.1 | Gold Standard will provide mandatory training and examinations on these requirements and the application of PA-aligned methodologies, beginning in Q4 2025.
- 6.2.2 | All auditors intending to conduct PA-Alignment Validations or verifications against PA-Aligned methodologies shall successfully pass the mandatory training and examination.
- 6.2.3 | VVB approval status under GS4GG is contingent on maintaining sufficient competence. A VVB's approval status may be suspended on the grounds of lack of competence if they fail to maintain a sufficient capacity of qualified auditors who have passed the mandatory training and exam.

### 6.3 | Audit Team Composition

- 6.3.1 | A PA-Alignment Validation may only be conducted if the audit team includes at least one GS-approved auditor who has successfully passed the mandatory PA-Alignment training and examination.

### 6.4 | Efficiency, Rotation, and Conflict of Interest

- 6.4.1 | VVBs are permitted and encouraged to combine PA-Alignment Validations with regular verifications (pre-2026 and/or post-2026) to maximize efficiency, provided separate reports are issued (as per 4.3.4).
- 6.4.2 | VVB rotation rules, as defined in the Validation and Verification Standard (VVS), do not apply to the PA-Alignment Validation. The same VVB may

conduct the PA-Alignment Validation and concurrent verification(s) of the project, provided that all conflict of interest requirements are respected (e.g., ensuring the initial validation of the crediting period was conducted by a different VVB, or by different audit and review teams, as defined in the VVS).

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