BioCarbon Guideline

Coexistence of Energy Attribute Certificates and Verified Carbon Credits

Accounting integrity, environmental attribute allocation and prevention of overlapping claims under the BioCarbon Standard

BioCarbon Cert®

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BioCarbon Cert
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Abbreviations

ADC Tool	BioCarbon Avoiding Double Counting Tool
BAT	BioCarbon Baseline and Additionality Tool
BCR Standard	BioCarbon Standard
BESS	Battery energy storage system
CAB	Conformity Assessment Body
EAC	Energy Attribute Certificate
GHG	Greenhouse gas
I-REC(E)	International Renewable Energy Certificate for electricity
MRV	Monitoring, reporting and verification
NDC	Nationally Determined Contribution under the Paris Agreement
PPA	Power purchase agreement
REC	Renewable energy certificate
SCX	Santiago Climate Exchange, local I-REC(E) issuer in Chile
VCC	Verified Carbon Credit

1 Introduction

Renewable-electricity projects are increasingly active in two markets at the same time. On one side, Energy Attribute Certificates (EACs), such as I-REC(E), let electricity consumers back their renewable-electricity use claims, mainly for corporate Scope 2 reporting. On the other side, Verified Carbon Credits (VCCs) issued under the BioCarbon Standard represent verified greenhouse-gas mitigation outcomes that can be used for offsetting or other mitigation claims. The two instruments have different purposes, units and governing rules. Even so, both can come from the same plant, the same generation period and, in some cases, the same megawatt-hours. Some EAC schemes also attach to their certificates rights to avoided emissions or carbon offsets.

This overlap creates a real risk to accounting integrity. If the same environmental benefit is assigned to an EAC holder and also issued as a VCC, two parties may make claims on one mitigation outcome. That weakens trust in both instruments and in the programs that issue them. The opposite risk also exists: if any EAC registration is treated as automatically disqualifying, projects whose electricity tranches, rights and records are clearly separate could be excluded without good reason.

This Guideline gives project holders, Conformity Assessment Bodies (CABs) and BioCarbon reviewers a consistent, proportionate way to assess whether, and to what extent, EACs and VCCs can coexist within a project. It explains how existing BioCarbon provisions apply to this situation: quantification under approved methodologies, carbon-rights ownership, disclosure, avoiding double counting and independent assurance. It does not create new requirements, change approved methodologies or establish automatic eligibility or exclusion. The document first sets out the governing principles and the specific treatment of I-REC(E). It then describes a step-by-step assessment sequence, the evidence and reconciliation expected, each actor's responsibilities, and how claims and incidents are handled. Frequently asked questions and practical annexes close the document.

2 Executive principles

- An EAC documents attributes associated with electricity generation (MWh); a VCC represents a verified GHG mitigation outcome (tCO_2e). The instruments have different functions, but their underlying rights and claims may overlap.
- EAC issuance does not change electricity physically generated or exported and, by itself, does not justify modifying an approved methodological equation.
- The same mitigation outcome or right cannot be used to support incompatible claims, remuneration or environmental instruments.
- Coexistence can be considered only where applicable scheme rules, contracts, environmental-attribute rights, accounting boundaries, time periods and registry records support a defensible separation.

- The CAB evaluates the evidence; BioCarbon makes programmatic registration and issuance decisions under its own rules. Neither an EAC nor this Guideline grants automatic VCC eligibility.

3 Purpose, status and normative hierarchy

This Guideline explains how Energy Attribute Certificates (EACs), including I-REC(E), may interact with Verified Carbon Credits (VCCs). It does so by setting out the practical application of existing BioCarbon provisions on quantification, carbon rights, disclosure, double accounting and independent assurance in projects that issue or intend to issue EACs. It does not amend any approved methodology, the BioCarbon Standard, the Avoiding Double Counting (ADC) Tool, contractual requirements or applicable law. It also does not presume that any particular dual issuance arrangement is eligible.

Where this Guideline conflicts with a binding provision of the BCR Standard, an approved methodology, a mandatory tool, an applicable program procedure or national law, the binding provision prevails. The requirements of the relevant EAC scheme and individual contractual terms must also be examined. References to external programs are informative and are not incorporated as BioCarbon rules.

The applicable versions are those determined by the project's approval status, transition provisions and the relevant assessment or issuance event. This Guideline cites BCR Standard v4.1 (13 April 2026) and ADC Tool v3.1 (17 February 2026) as reference texts, without establishing a fixed hierarchy for future projects.

4 Scope and definitions

The Guideline applies principally to renewable-electricity projects under BioCarbon, including grid-connected projects with battery energy storage systems (BESS) where applicable. It also informs reviews of other mitigation activities that generate electricity and a separate GHG benefit, such as methane destruction with electricity generation.

Term	**Meaning for this Guideline**
EAC	Tracking instrument conveying specified generation attributes of a defined quantity of electricity; typically denominated in MWh.
I-REC(E)	An EAC issued under the applicable I-REC Product Code for Electricity and tracking infrastructure.
VCC	A Verified Carbon Credit issued under BioCarbon, representing one tCO_2e of verified mitigation according to program rules.
Generation period / vintage	The interval in which the underlying electricity was produced or the GHG mitigation occurred. The time boundaries must be checked rather than presumed identical.
Environmental-attribute rights	Contractual, statutory or scheme-defined rights to make specified renewable-energy, avoided-emissions, offsetting or similar claims.

Term	Meaning for this Guideline
Overlapping claim	A claim, use or transfer that attributes the same mitigation outcome or incompatible rights to more than one claimant or purpose.
Redemption / retirement	Scheme-specific events demonstrating final use of an EAC or VCC, respectively; neither term should be substituted for the other.

5 Governing principles

5.1 Physical quantification remains governed by the approved methodology

Project electricity generation, net exports, baseline emissions, project emissions, leakage and any adjustments continue to be determined under the approved methodology and applicable tools. An EAC transaction does not alter meter readings or physical generation. If a methodology defines a parameter based on net electricity supplied to the grid, that parameter retains its methodological meaning even where some of the corresponding electricity has been nominated for EAC issuance.

Where applicable, a project's GHG calculations should remain reproducible on their own terms; any assessment of VCC issuance eligibility relating to EAC rights should be separately documented. A physical-generation parameter should not be redefined solely to account for an EAC allocation. No universal new equation for EAC deductions is introduced here.

5.2 Distinguish different products from overlapping rights

An EAC is not inherently a carbon offset. Nevertheless, an EAC product code or contract may transfer rights to avoided emissions or carbon offsets associated with nominated electricity. It is therefore not sufficient to say that an EAC is expressed in MWh and a VCC in tCO_2e; the legal and contractual treatment of the underlying environmental benefits must also be reviewed.

5.3 No automatic authorization or prohibition of dual participation

The existence of an EAC registration does not automatically invalidate an entire BioCarbon project. Equally, registration under BioCarbon does not grant the right to issue an EAC and a VCC for the same electricity or benefit. Assessments should focus on the relevant project activity, distinct mitigation pathways if any, intervals, quantified outcomes, rights and permitted claims.

5.4 Apply BioCarbon's existing double-counting safeguards

BCR Standard v4.1, Section 26, sets out the program's safeguards against double counting. Section 26.1 addresses accounting integrity and double claiming, including claiming the same tCO_2e more than once and using a tonne more than once to obtain remuneration, benefits or incentives. Section 26.2 addresses registry-based integrity, covering double issuance, double use and double selling. Section 26 also requires project holders to apply the ADC Tool v3.1,

which provides complementary principles, procedures and requirements. In particular, Section 8(e) of the ADC Tool treats the use of a single mitigation outcome more than once to obtain remuneration, incentives or recognition as double counting, and Section 9.1.5 requires CABs to check the evidence against national registries and other programs and systems to confirm that no benefits are obtained simultaneously. These safeguards cannot be replaced with a simple declaration by the project holder.

5.5 Keep national-accounting questions distinct

Corporate electricity claims associated with EACs, GHG offset claims related to VCCs and host-country/NDC accounting under Article 6 are different accounting questions. Compliance with a scheme's renewable-electricity claims rules does not by itself establish that the same mitigation outcome is free of double claiming or that corresponding adjustments are unnecessary when otherwise required.

5.6 Additionality and EAC revenues

Where a project receives or expects revenues from the sale of EACs, those revenues are non-carbon revenues for the purposes of the additionality demonstration under the BioCarbon Baseline and Additionality Tool (BAT). In the investment analysis, the BAT requires carbon credit revenues to be excluded and all other revenues to be included (Step 3, Sub-step 3a). EAC revenues are therefore treated in accordance with that tool, including in any simplified payback assessment, where applicable. This Guideline does not modify the additionality demonstration required by the applicable methodology and tools.

6 Specific treatment of I-REC(E)

I-REC(E) requires particular attention to rights associated with electricity certificates. The I-REC(E) Code for Electricity v1.13, Section 9.2.1, describes the distinct nature of carbon offsets and EACs, but establishes a default association of carbon-offset rights with an I-REC(E), subject to the relevant code provisions and applicable law. It describes confirmation and assignment of relevant avoided-emissions, offset or similar rights when requesting issuance. The current effective product code, market-specific conditions and certificate data must always be checked before determining the legal effect in a specific case.

SCX, the local I-REC(E) issuer in Chile, publicly explains that a registrant cannot retain relevant carbon-offset rights for the electricity nominated in an issue request while simultaneously assigning those rights through I-REC(E). The SCX explanation is a jurisdiction-specific operational reference; it should not be treated as a universal rule for all EAC systems.

PRACTICAL IMPLICATION

For an I-REC(E) generation tranche for which carbon-related rights have been assigned under the relevant rules, a project holder should not assume that VCCs remain available for the same tranche. The available evidence must establish whether a proposed split, exemption or rights treatment is permitted under the effective I-REC(E) rules and applicable law. Contractual silence is not evidence of retained carbon rights.

For other REC or Guarantee of Origin systems, the reviewer should examine the governing code and contractual instruments separately. Rights transferred under one system cannot be presumed identical to those under I-REC(E).

7 Assessment of possible coexistence

The following sequence is intended to make ordinary BioCarbon project review proportionate and repeatable. It is an implementation framework, not a new category of methodological deviation.

1. Identify the instruments and scheme rules. Record the EAC product, operator/issuer, jurisdiction, effective code and any restrictions applying to carbon-related rights.
2. Identify the project and relevant mitigation pathway. Determine whether the EAC and VCC relate to the same electricity generation and displaced-grid-emissions outcome, or genuinely distinct mitigation activities.
3. Map the rights. Review PPAs, attribute sale agreements, generation registrations, issue requests, assignments, beneficiary information and relevant legal provisions. Identify the entity entitled to each environmental claim.
4. Define temporal and physical boundaries. Compare generation intervals, meter boundaries, net deliveries, storage flows, exported electricity and relevant monitoring periods. Do not infer overlap merely from a common site.
5. Reconcile EAC issuance and VCC quantities. Use official records and a transparent calculation bridge to identify any energy and mitigation outcomes subject to overlapping or incompatible rights.
6. Assess unresolved risks and appropriate treatment. The holder and CAB should document which outcomes remain demonstrably eligible; where rights or evidence are unresolved, the affected quantity should not be assumed eligible for VCC issuance.
7. Record the determination in ordinary project documentation. Reflect all material interactions in the Project Document, Monitoring Plan and verification report as applicable. BioCarbon's competent decision process governs issuance or any expressly required program authorization.

7.1 Review outcomes

Finding	Indicative treatment under existing program rules
Distinct electricity tranches, exclusive rights and reliable reconciliation	Coexistence may be considered for the non-overlapping tranche, subject to the approved methodology, all BioCarbon eligibility requirements and the effective EAC scheme rules.
Same MWh and carbon-related rights conveyed with the EAC	Do not assume VCC eligibility for the corresponding mitigation outcome. Examine the binding rights and applicable double-claiming restrictions.
Separate physical activities or independent mitigation outcomes	Assess boundary and baseline interaction. Coexistence may be possible if avoided-emissions benefits from electricity

Finding	Indicative treatment under existing program rules
	generation are not also claimed and no other right is duplicated.
Indeterminate quantities, missing records or ambiguous ownership	The CAB should raise the issue for clarification; issuance for affected outcomes should not proceed on unsupported assumptions.
Correction or subsequent EAC issuance affecting a previously assessed period	Reconcile and report. Apply the program's existing investigation, correction and issuance controls as warranted.

8 Quantification and VCC-issuance eligibility

8.1 Two separate accounting layers

Layer A — Methodological quantification. Continue to calculate the physical electricity quantity, baseline and project emissions, and verified GHG results exactly as required by the applicable methodology and tools.

Layer B — Environmental-claim eligibility. Assess which verified results, if any, are subject to external EAC allocations or assignments incompatible with VCC issuance. This conclusion belongs to the programmatic eligibility and issuance assessment, not to a redefinition of the physical energy parameter.

No deduction should be implemented by using an improvised factor, by treating an EAC as equal to a tCO_2e, or by replacing an approved equation without proper authority. Where a project-specific issuance ceiling or adjustment is necessary, its calculation, legal basis and treatment must be demonstrable and assessed under the applicable BioCarbon process.

8.2 Illustrative example — segregated electricity

A solar plant exports 10,000 MWh in a verified period. Its project documentation allocates 6,000 MWh to an EAC issuance arrangement and proposes 4,000 MWh as the electricity tranche for potential VCC claims. If the approved quantification yields an illustrative 0.50 tCO_2/MWh combined grid emission factor, the gross baseline-emissions illustration is 5,000 tCO_2 for the 10,000 MWh and the electricity tranche not assigned to EACs corresponds, arithmetically, to 2,000 tCO_2 of gross baseline emissions. These figures are illustrative, not verified credit volumes.

Any amount potentially eligible for VCC issuance would still depend on project emissions, leakage, applicable uncertainty and reserve treatments, the effective EAC rights, the approved methodology and independent verification. Neither 4,000 MWh nor 2,000 tCO_2 automatically becomes an approved issuance amount. The example is not a BioCarbon accounting formula or precedent.

8.3 BESS and net-electricity boundaries

For projects with a BESS, the CAB should evaluate whether the same electricity is counted more than once across generation, storage and export meters. BESS discharge should not be treated as new renewable generation solely because it occurs after charging. Losses, imports from the grid and project emissions must follow the applicable methodology. EAC production periods and claimed electricity must reconcile with the methodology's net-electricity boundary.

9 Evidence, reconciliation and quality controls

A proportionate evidence package should enable a knowledgeable independent reviewer to trace a claimed MWh or mitigation outcome from source records to its EAC or VCC disposition. The following are examples of relevant records, not a mandatory stand-alone checklist beyond the requirements already applicable to the project.

Evidence group	Examples of useful records
Facility identity and generation	Registered facility IDs; technical configuration; meter IDs; net export settlement; interval or monthly data; storage charge/discharge records.
EAC system and claims	Applicable product code and issuer; registry extracts; issue request IDs; certificate serials; generation periods; quantities, holder, transfer/redemption or cancellation status where accessible.
Legal rights	PPA; EAC sales and assignment agreements; developer/registrant mandate; offset rights and claim restrictions; applicable national law.
GHG quantification	Approved methodological calculations; monitored input data; emissions factors; project emissions, adjustments and final verified results.
Reconciliation and changes	Allocation schedule; difference reconciliation; duplicate/late issuance checks; error corrections; documented review by holder and CAB.

9.1 Reconciliation approach

Recommended good practice is a generation-period reconciliation that links the eligible electricity measured at the methodology boundary to EAC records by identical or defensibly matched time slices and units. Distinguish EACs already issued from quantities only contracted or reserved for future issuance; a sales commitment may still restrict rights before issuance and cannot be ignored merely because a registry certificate is pending.

The reconciliation should address cancellations and late changes when relevant. Ordinary scheme issuance deadlines should not be treated as conclusive proof that historical records can never be corrected. Where reliable matching is not possible, the conservative response is to seek clarification and withhold a positive eligibility conclusion for the affected quantity.

9.2 Data quality and uncertainty

Use source evidence and calibrated meters according to the methodology and applicable MRV requirements. If estimates or allocations are required, identify assumptions, missing data treatment and uncertainty; do not introduce a favorable assumption simply to maximize VCC issuance. Records should be available for the CAB's independent replication.

10 Responsibilities and decision boundaries

Actor	Responsibility in a coexistence assessment
Project Holder	Disclose all relevant EAC registrations, contracts, rights allocations and potentially overlapping claims; maintain calculations and traceable records; update project documentation as required.
Conformity Assessment Body (CAB)	Independently test relevant assertions against primary evidence; examine the effective rules and contractual documents; assess methodology conformity, non-overlap and the basis for any eligibility conclusion.
BioCarbon Cert	Apply applicable program rules, review the submitted assessment and determine registration, authorization and VCC issuance matters through competent procedures; use existing ADC measures where a potential breach is identified.
EAC issuer / registry	Administer EAC registration, issuance, transfer, redemption and relevant corrections under its own rules; this role does not substitute for BioCarbon conformity assessment.

This Guideline does not confer to BioCarbon or the CAB authority to alter an EAC registry record, nor does it change the rights of any EAC buyer or beneficiary. Material inconsistencies involving third-party rights may require direct confirmation from the issuer or relevant contractual parties.

11 Claims, disclosure and incident handling

A renewable-electricity use claim and a carbon-offsetting claim must be worded in accordance with the instrument used and the reporting framework governing that claim. Ownership or redemption of an EAC should not be described as ownership or retirement of a VCC. Equally, a VCC retirement is not proof of ownership of a renewable electricity attribute unless the governing EAC rules and evidence separately establish that fact.

If potentially overlapping EAC and VCC rights or claims are discovered after validation or issuance, the project holder should disclose the facts promptly through the applicable program channels. The CAB and BioCarbon should apply existing provisions governing investigation, corrective action, suspension, cancellation or compensation where relevant. This Guideline does not independently define sanctions or grant a cure period.

12 Frequently asked questions

1. Does registration with an I-REC(E) system require a methodological deviation?

No, registration or issuance of an EAC does not by itself change the approved electricity-generation methodology. A separate deviation would be considered only if an actual methodological requirement cannot be applied and the applicable procedure permits it.

2. Can the same plant generate EACs and VCCs?

Potentially, if the governing scheme rules, rights, mitigation pathways, non-overlapping quantities and BioCarbon requirements permit it. This cannot be presumed from the existence of two different products.

3. May an EAC and a VCC be issued for the same MWh?

Not where the corresponding rights or mitigation claims overlap incompatibly. For I-REC(E), particular attention must be paid to the default treatment of carbon-offset rights under the effective product code and any legal exceptions.

4. Should EAC MWh be subtracted from the physical electricity-generation parameter of the approved methodology?

Not solely because EACs were issued. The physical parameters of the approved methodology keep their original definitions. Any separate conclusion on VCC-issuance eligibility must be supported and assessed under the program's established rules.

5. Can the project choose different months or MWh for different products?

A defensible segregation can be evaluated if the EAC code, issuance rules and contracts permit it and the allocation is verifiable. An unsupported annual summary is insufficient where temporal or metering mismatches may matter.

6. Does an I-REC(E) automatically represent a carbon offset?

No. EACs and carbon offsets are different products. Nevertheless, I-REC(E) rules can associate and assign rights to avoided emissions and carbon-related instruments. Those rights must be checked explicitly.

7. What if I-REC(E)s are only contracted and not yet issued?

Contractual obligations may already affect rights. The project holder should disclose them and the CAB should assess whether the proposed VCC claim is compatible with the actual contractual allocation.

8. Does a favorable CAB finding guarantee VCC issuance?

No. The CAB provides independent assurance and a reasoned conclusion; BioCarbon retains the relevant programmatic decisions and controls.

9. Do corresponding adjustments under Article 6 resolve an EAC/VCC conflict?

Not by themselves. Article 6/NDC accounting and EAC rights allocation are separate questions; both must be addressed where applicable.

10. Must EAC revenues be included in the additionality demonstration?

Yes, where the applicable test considers project revenues. Under the BAT, EAC revenues are non-carbon revenues and are included in the investment analysis, while VCC revenues are excluded. See Section 5.6.

13 Publication, revision and implementation

This Guideline is published under Tools & Guidelines on the BioCarbon website and is cross-referenced from the ADC Tool page. BioCarbon will review it when changes to I-REC(E), other relevant EAC rules, BioCarbon provisions or major corporate reporting standards materially affect the underlying rights or claims.

Any future requirement that goes beyond interpretation of existing rules, such as a new mandatory registry reconciliation procedure, a fixed issuance adjustment formula or a blanket eligibility exclusion, should be adopted through the applicable normative approval, transition and version-control process, not through interpretive guidelines such as this one.

Annex A. Case assessment worksheet

Recommended project/CAB working-paper fields. This annex illustrates record organization; it is not a new stand-alone certification form.

Field	Entry / evidence reference
Project name and BioCarbon ID	
Methodology and version; crediting period	
EAC scheme, version and country issuer	
Facility/registration and meter IDs	
Electricity quantity and period assessed (MWh)	
EAC issued, committed or redeemed (MWh and serials)	
Environmental rights retained / assigned; legal evidence	
Other claimed mitigation pathway, if any	
Reconciliation and non-overlap conclusion	
Remaining risks / corrective actions	

Field	Entry / evidence reference
CAB conclusion and referenced report	
BioCarbon decision / credit issuance treatment	

Annex B. Illustrative reconciliation

Illustrative monthly example only. The categories below do not equate EAC certificates to carbon credits and do not determine final VCC entitlement.

Data element	Example	Explanation
Net exported electricity	10,000 MWh	Physical total measured at the methodology boundary
EAC-assigned generation	6,000 MWh	Registry-supported electricity allocation and rights assessment needed
Not EAC-assigned generation	4,000 MWh	Potential tranche for separate VCC eligibility assessment
Illustrative grid emissions factor	0.50 tCO_2/MWh	Only if applicable under approved methodology
Gross baseline emissions for total generation	5,000 tCO_2	10,000 × 0.50; before other methodological terms
Gross baseline emissions corresponding to unassigned tranche	2,000 tCO_2	4,000 × 0.50; illustrative and not VCC issuance amount
Final VCC eligible issuance	Not determined	Requires rights, verified net mitigation and all applicable program requirements

Annex C. References and interpretive sources

Normative BioCarbon documents are listed first. External references provide scheme-specific interpretation or comparative context and do not create BioCarbon rules.

[1] BioCarbon Cert. BCR Standard, v4.1, 13 April 2026. In particular Sections 12, 13 and 26–26.2. Official source

[2] BioCarbon Cert. Avoiding Double Counting (ADC) Tool, v3.1, 17 February 2026. In particular Sections 8–10. Official source

[3] BioCarbon Cert. Monitoring, Reporting and Verification (MRV) Tool, applicable version. Official source

[4] BioCarbon Cert. Identification of a Baseline Scenario and Demonstration of Additionality – Baseline and Additionality Tool (BAT), v2.1, 9 September 2026. In particular Step 3. Official source

[5] I-TRACK Foundation. International Attribute Tracking Standard and accredited I-REC(E) Product Code; review effective version for each case. Official source

[6] Evident. I-REC Code for Electricity, v1.13, particularly Section 9.2.1, Carbon Offsets (product-code reference; reconfirm currently effective version). Official source

[7] SCX. I-REC(E) FAQ, Chile: registry operation, issuance periods, nomination and carbon-related rights (jurisdiction-specific guidance). Official source

[8] Gold Standard. Renewable Energy Label Product Requirements, v1.2 (2019) and relevant later updates. Comparative market example only. Official source

[9] GHG Protocol. Scope 2 Guidance and electricity attribute tracking principles; corporate reporting context only. Official source