

GCCA Cement CO₂ and Energy Protocol V4.2 Transition – Frequently Asked Questions (FAQs)

Questions and Answers

1. What is the new transition about?

Answer: GCCA has published Version 4.2 of the GCCA Cement CO₂ and Energy Protocol, superseding Version 3.1. The revision strengthens the sector's greenhouse gas accounting framework through updates covering mineral components in cement (MICs), kiln fuels, alignment with ISO 19694-3, calcined clay accounting, carbon capture, utilisation and storage (CCUS), recarbonation, power balance and other priority areas. Version 4.2 is intended to improve the accuracy, consistency and credibility of emissions reporting and to support the transparent identification of carbon reductions.

2. Is Version 4.2 applicable to everyone using the Cement CO₂ and Energy Protocol, or only to GCCA members?

Answer: Version 4.2 is GCCA's current protocol and applies to all users, irrespective of GCCA membership. Any company or organisation applying the GCCA Cement CO₂ and Energy Protocol should transition to Version 4.2 in accordance with the stated timetable. Consistent adoption is essential to maintain credible, comparable and harmonised accounting and reporting across the global cement and concrete sector.

3. Is Version 4.2 also aligned to GHG protocol and IPCC, as mentioned?

Answer: Yes. The core calculation methodologies in Version 4.2 are compatible with the 2006 IPCC Guidelines for National Greenhouse Gas Inventories and the GHG Protocol. The protocol applies the default emission factors set out in these frameworks unless more recent, robust and industry-specific data are available. This approach ensures alignment with recognised international accounting principles while reflecting current cement-sector evidence.

4. Will training be provided for the new version?

Answer: Yes. GCCA is delivering structured training to support consistent and effective implementation of Version 4.2. Two training cohorts are currently planned: Germany in November 2026 and Mexico in May 2027. Further cohorts may be arranged subject to member participation and regional demand. Training is provided on a paid basis. For further information, please contact GCCA Sustainability Manager Abhishek Shukla at abhishek.shukla@gccassociation.org.

5. When does GCCA expect users to transition to Version 4.2?

Answer: GCCA has established a one-year transition period. Version 3.1 will be removed from the GCCA website in September 2027, after which accounting and reporting should be undertaken using Version 4.2. In view of corporate reporting cycles, companies are advised to prepare now and consider applying Version 4.2 in their 2028 reports. Users may also begin reporting under Version 4.2 in their 2026 reports, published in 2027, provided that the protocol version applied is clearly disclosed.

6. What happens to members and other organisations worldwide that contribute data to GNR?

Answer: GNR reporting operates with a two-year data lag. Accordingly, 2025 GNR data will be reported using Version 3.1, while data for 2026 onwards should be prepared using Version 4.2. This approach was agreed with member-company experts and the technical task group. GCCA will not accept data prepared under Versions 3.1 and 4.2 concurrently, as operating two methodologies in parallel would undermine consistency and is not operationally feasible.

7. How will Version 4.2 affect my reporting?

Answer: The effect on reported CO₂ emissions will depend on the activities and accounting provisions relevant to each facility. Operations involving CCUS or calcined clay may, for example, report lower emissions, while revised GCCA default emission factors may also affect reported results. These changes are deliberate and are intended to provide a more accurate, consistent and credible representation of sector emissions performance.

8. I do not feel ready to transition. What are my options?

Answer: GCCA recognises that transitioning from Version 3.1 after more than a decade of use requires appropriate planning. GCCA is providing training, guidance and awareness support; in parallel, all users are expected to take the necessary steps to implement Version 4.2 within the transition period. The revision process began in 2022 and included extensive stakeholder engagement and rigorous testing. Users should begin by reviewing the protocol files and updated guidance. Approximately 70% of Version 4.2 remains consistent with Version 3.1, while around 30% is new or revised. Organisations requiring further assistance should contact GCCA and participate in the available training where appropriate.

9. What are the key changes in Version 4.2?

Answer: Version 4.2 introduces significant structural and technical enhancements. It replaces the single-workbook model with multiple Excel templates to improve flexibility, usability and system compatibility. Technical developments include dedicated sections on CCUS and calcined clay, revised definitions for MICs, new ready-mixed concrete (RMX) files and targeted updates to existing Version 3.1 content to reflect current industry practices and accounting requirements.

10. Why does Version 4.2 contain multiple Excel files, whereas Version 3.1 used a single file?

Answer: The move to multiple files is intentional and addresses limitations in the Version 3.1 macro-based workbook. Under the previous approach, formulas were locked, substantial content was hard-coded, minor errors could affect the wider workbook, and macros were incompatible with some systems. Version 4.2 removes macros and uses separate plant files, providing greater flexibility, usability, control and system compatibility. Detailed instructions are included in the ZIP folder available on the [GCCA website](#).

11. Version 4.2 includes sections on CCUS and calcined clay. What should I do if these activities do not apply to my plant?

Answer: Users should complete only the sections relevant to their operations. Where a section does not apply to a plant, it should be left blank. This ensures that submissions remain proportionate, accurate and specific to the activities undertaken at each facility.

12. What happens to KPIs previously reported using Version 3.1? Must they be recalculated?

Answer: No. Historical KPIs reported under Version 3.1 do not need to be recalculated. GCCA will not restate its historical figures and does not expect members or other users to do so. Users should apply the protocol version relevant to each reporting year and follow the transition timetable set out in this document.

13. Will Version 4.2 change my reported CO₂ emissions significantly?

Answer: The effect will vary according to each organisation's operational boundaries, activities and use of the revised provisions. GCCA has developed Version 4.2 to provide a relevant, complete, consistent, transparent and accurate accounting methodology. Each user remains accountable for applying the methodology correctly and for the resulting calculations, judgements, disclosures and analysis.

14. What additional support is GCCA providing for this transition?

Answer: GCCA is supporting implementation through structured Train-the-Trainer programmes, written responses to technical queries and, where appropriate, direct engagement with members. This support is designed to promote timely, accurate and consistent adoption of Version 4.2 across participating organisations.

15. Is there any pre-recorded content or webinar available that explains the changes?

Answer: Yes. A member-only recording explaining the principal changes is available on the [GCCA website](#). Employees of GCCA member companies may register for access through the [GCCA Members' Area](#).

16. I am not a GCCA member, but I regularly use the Cement CO₂ and Energy Protocol. How can I participate in the transition?

Answer: GCCA encourages non-member organisations that use the Cement CO₂ and Energy Protocol to engage with GCCA during the transition. For guidance on implementation and available support, please contact GCCA Sustainability Manager Abhishek Shukla at abhishek.shukla@gccassociation.org.

17. What happens if a company continues to use Version 3.1 after GCCA's transition deadline?

Answer: Once Version 3.1 has been formally discontinued, its continued use will no longer represent application of GCCA's current official protocol. Users should therefore transition to Version 4.2 within the specified timeframe to remain aligned with the latest GCCA methodology.

18. Version 3.1 is referenced in the SBTi Technical Guidance for the Cement Sector. What will happen to that reference?

Answer: GCCA has contacted the SBTi team and requested that the Technical Guidance for the Cement Sector be updated to reference Version 4.2.

19. Is Version 4.2 aligned with recent technical developments proposed by the GHG Protocol, such as the Land Sector and Removals Standard published in January 2026?

Answer: Version 4.2 reflects relevant technical developments announced up to 2025. Updates published in 2026, including the Land Sector and Removals Standard, were not incorporated into this version. The protocol remains aligned with the latest applicable IPCC factors and the current GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard.

20. Can we report the updated GCCA KPIs in our 2026 sustainability reports?

Answer: Yes. Companies may report the updated GCCA KPIs in their 2026 sustainability reports, provided that the report clearly identifies the protocol version applied.

21. Who is responsible for the transition, and whom can I contact for further support?

Answer: GCCA is responsible for managing and supporting the transition to Version 4.2. For further guidance, please contact GCCA Sustainability Manager Abhishek Shukla at abhishek.shukla@gccassociation.org.

22. What are the immediate next steps in the transition?

Answer: The next scheduled activity is a three-day residential Train-the-Trainer programme in Düsseldorf, Germany, in November 2026.

23. The online manual for the GCCA CO₂ Protocol still shows Version 3.1. What will happen to it?

Answer: Version 3.1 content will remain available through the online manual until September 2027. It will then be discontinued and replaced with Version 4.2 content. The timetable for updating the Version 4.2 online manual has not yet been finalised; however, publication is expected in 2027 or early 2028.