

FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: 12/11/2024

VERSION: 6.0

NEXT PLANNED UPDATE: 12/11/2026

RELATED DOCUMENTS

- [Deviations Approval Requirements and Procedures](#)

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1 | General Guidelines

1.1 | Applicability

- 1.1.1 | This form is to be completed for projects (project activities/PoAs/VPAs) seeking deviation or is/are at a risk of deviating from any [applicable requirements](#), GS4GG-specific requirements listed in the applicable [Methodologies](#) or any other deviations occurring in any of the various aspects of the project.
- 1.1.2 | Refer to the latest version of [Deviation Request Requirements and Procedures](#) for detailed information on the procedures and requirements.
- 1.1.3 | This form can be used in the following instances i.e.,
 - a. Deviation from GS4GG requirements and/or applicable methodologies prior to submission for certification with GS4GG.
 - b. Temporary changes to a certified project - which include changes from the registered monitoring plan, the applied methodologies or other standard documents - that are expected **not** to occur beyond a given monitoring period.
- 1.1.4 | For any permanent changes to a design certified project, the requirements set in [Design Change Approval Requirements and Procedures](#) shall be followed.

2 | Submission of deviation form

- 2.1.1 | This form shall be submitted in Microsoft Word (.doc) format to Gold Standard at deviations@goldstandard.org
- 2.1.2 | Forms with incomplete/inaccurate information shall not be considered for review and shall be returned to the applicant.

3 | Implementation of deviation decision

- 3.1.1 | The decision prescribed in this form shall be considered by the entity applying for deviation for further course of action.

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4| Decision summary

To be completed by Gold Standard

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-145
Date of decision	31/07/2025
Decision	☒ Approved [No precondition to apply the deviation decision] ☐ Conditionally approved [Decision is subject to compliance with the precondition defined below] ☐ Not approved [reason for rejection is provided in decision summary]

4.2 | Decision

4.2.1 | Decision Summary

The deviation request is approved.

At the time of PoA design certification the CME is allowed an exception to submit real case VPA-DD for one representative country from each group (group I, group II.A and group II.B) as mentioned in this deviation request. Other real case VPA-DDs for remaining countries from the groups may be included at a later point in time. It may be noted that regular VPAs cannot be added from a country unless at least one real case VPA is accepted under the PoA from that country.

4.2.2 | Directions for the project developer/CME, if applicable

Project developer shall demonstrate compliance with above mentioned conditions.

4.2.3 | Directions for the Validation and Verification Body (VVB), if applicable

None

4.2.4 | Directions for the Gold Standard, if applicable

None

4.3 | Applicability to other activities

Is this decision applicable to other projects under similar circumstances? ¹	☐ Yes ☒ No
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¹ If this is marked yes, this means that any other project (PoA/VPA/PA) in similar situation may apply the decision of this deviation to their project as well. The project developer/VVB may quote this deviation decision in the relevant certification documents. This is relevant to only the projects which have already entered the certification cycle with GS4GG.

Does this decision set a precedent for future projects with similar circumstances? ²	☐ Yes ☒ No
Precedent details (if applicable to other activities)	

5| Deviation Request Details

To be completed by the entity requesting deviation - (Project Developer/Coordinating and Managing Entity and/or VVB)

5.1 | Submitted by

- ☒ Project developer
☒ CME
☐ VVB
☐ Other (specify...)

5.2 | Details of the entity and its representative submitting the form

Item	Information
Name ³ :	Ms. Etti khanna
Email ID ⁴ :	etti.khanna@erdaillumine.com
Organisation.	Erda Illumine low carbon solutions Pvt Ltd
Are you an authorized project participant as per the cover letter submitted for this activity?	☒ Yes ☐ No

5.3 | Background information

Type	☐ Project activity	☒ PoA GSXXXX	☒ VPA
GS ID	GSXXXX GSXXXX	GS 12572	GS12590 GS12838 GS23224 GS12695 GS12837 GS13033 GS13034 GS13035 GS13059

² If this is marked yes, it means the decision is valid to all the future projects which will enter the certification cycle with the similar situation. This is relevant to all the projects which are not yet design certified with GS4GG or have not submitted their documents for preliminary review yet.

³ Name of the individual representing the entity requesting the deviation

⁴ Email ID for further correspondence related to the deviation request

		GS13060	
Host country(ies)	India, Bangladesh, Nepal, Ghana, Benin, Cote D Ivoire, , Senegal, Togo,		
Project Title	Sustainable Agriculture Initiative		
Registry link	https://registry.goldstandard.org/projects/details/4519		
Scale	☐ Microscale (GS) ☒ Small scale ☐ Large scale ☐ Other, if applicable please specify below <i>Insert text here</i>		
Certification Status and corresponding date of latest status	☐ Listed 	☐ Certified design 	☐ Certified project
		dd/mm/yyyy	dd/mm/yyyy
Applied version of Standard	☒ GS4GG ☐ Previous version of Gold Standard		
	Version no.		
	☐ 1.0	☐ 1.1	☐ 1.2
		☐ 2.2	
Transition date, if applicable	From previous GS version to GS4GG		dd/mm/yyyy
	From another standard to GS4GG		dd/mm/yyyy
	Name of another standard	☐ CDM ☐ Other Name of the Standard – Insert text here	
Applicable activity requirement	☐ Renewable Energy Activity Requirements ☐ Community Services Activity Requirements ☒ Land-use and Forests Activity Requirements ☐ Other <i>Insert name here</i>		

5.4 | Project deviation history

Is there any deviation request(s) for the same project activity/PoA/VPA(s) that was submitted to GS previously? If yes, below information.		☐ Yes ☒ No
Reference number	Insert Text here	
Status of the deviation	☐ Approved	☐ Rejected
	☐ Under review	
	☐ Yes	☐ No

Were there any findings (CL, CAR, FAR) raised during any certification step (preliminary review, design and/or performance review etc.) that are relevant to this deviation request?	Summary of the findings <i>Summary of the CL, CAR, FAR not more than 200 words. Include reference to document, page number</i>
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6 | Deviation detail

To be completed by the entity requesting deviation (Project Developer/Coordinating and Managing Entity and/or VVB)

6.1 | Standard document reference

Standard document reference	Title	Programme of Activity and Requirements"
	Version	version 3.0
	Paragraph	Paragraph 8.7.1

6.2 | Description of the deviation

Title	Project seeking deviations from standard requirements Multi-country PoA with group segregation request	
Confirm the nature of changes related to deviation	☐ Temporary (e.g. not expected to occur beyond one monitoring period)	☒ Permanent (e.g. deviation from requirements prior to submission for certification)
	Deviation from requirements prior to submission for certification.	
Relevant monitoring period, if applicable	Start date	NA
	End date	NA
Summarise the changes	EILCS is submitting a deviation request to Programme of Activity Requirements, version 3.0, paragraph 8.10.1, which requires that 'multi-country voluntary PoA shall provide a VPA-DD for each country considered at the time of PoA certification'. Considering the POA requirement, version 3.0, para 8.10.1 allows project developers to submit request for an exception to 'not submit VPA-DDs for all countries in the PoA's geographical boundary' which states, "However, exceptions may be granted on a case-by-case basis". Therefore, we request this deviation. This deviation proposes to segregate 8 countries listed into 2 primary categories based on their geographic location i.e. Category I: West Africa and Category II: South Asia. These primary categories are further categorized into groups as per the country's climatology. Category I: West Africa: Benin, Senegal, Togo, Ghana and Cote D Ivoire, Category IIA: South Asia: Nepal, India and Category IIB: South Asia: Bangladesh. Further, the countries within the three categories Category IA: West Africa: Benin, Senegal, Togo, Ghana and Cote D Ivoire, Category IIA: South Asia: Nepal and India and Category IIB: South Asia: Bangladesh were assessed for their homogeneity in additionality, legislation, baseline practices, associated ranges of baseline emission factors and emission reductions. It was found that though the additionality, legislation/policy aspects related to Sustainable Agriculture and	

	the baseline practices are similar for all 8 countries, associated ranges of baseline emission factors are similar for the countries within each of the 3 categories. Therefore, the project developer (CME) requests GS for an exception to submit a real case VPA-DD for one representative country in each Category considered at the time of PoA certification and the submission of the other real case VPA-DDs for remaining countries in the Groups will be included later. Thus, i) For country category I (West Africa – Benin, Togo, Ghana, Cote d'Ivoire, Senegal) – real case VPA for Ghana would be submitted ii) For country category IIA (South Asia –Nepal, India) – real case VPA for India would be submitted. iii) For country category IIB (South Asia – Bangladesh) – real case VPA for Bangladesh would be submitted.
Reason for deviation	EILCS conducted the local stakeholder consultations (i.e. LSC) in all the 8 countries which include Nepal, Bangladesh, India, Ghana, Benin, Togo, Senegal and Cote D'Ivoire. During the LSC the local stakeholders acknowledged that they are practicing conventional and traditional agricultural practices like heavy tillage, intensive use of chemical fertilizers and pesticides, as well as the continuous flooding method in paddy cultivation, which contribute to soil degradation, reduced soil organic matter, and increased greenhouse gas (GHG) emissions and urgency to implement the Programme of Activity under discussion. While EILCS is keen to begin its implementation in the above-mentioned 8 countries as soon as possible, it will be challenging to organize site audits, validation completion and the 8 VPA Certifications combined with PoA Certification simultaneously, from the process timeline point of view, which in turn will create a delay in carbon finance locking of any of the 8 VPAs. These considerations will DELAY the project implementations of the first few VPA's in advanced stages due to overall PoA certification delay. So, the CME wishes to roll out one project of a country from each of the 3 groups which represents other projects of the remaining countries in the same group due to homogenous climatology. This will help the CME to register the POA and VPAs for each group. Successful PoA and VPA certifications will enable Carbon Finance locking, leading to successful project implementation in the 3 countries immediately. Therefore, the CME seeks GS approval for the above proposed deviation as presented herewith. Timely implementation will ensure that the project addresses pressing needs and delivers outcomes when they are most needed, such as food security and water scarcity. Prolonged timelines can erode stakeholder trust, reduce the beneficiary confidence, and disrupt community engagement. For example: We have assured funds and already started the implementation of the project in India as the beneficiaries were constantly enquiring about the project implementation. Prompt execution maintains momentum and achieves desired outcomes efficiently. The approval of this deviation will play a crucial role for the beneficiaries as it addresses the most pressing need for their survival, upliftment and will help the CME to achieve its goal of implementing sustainable agricultural practices.
Proposed resolution	The CME requests an exception from GS to submit one real-case VPA-DD for

	one country from Group I, and two countries from Group II, one from Group II.A and one from Group II.B, for PoA design certification. i) For country category I (West Africa –Ghana, Benin, Togo, Senegal, and Côte d'Ivoire) – real case VPA for Ghana would be submitted. ii) For country category IIA (South Asia –Nepal, India) – real case VPA for India would be submitted. iii) For country category IIB (South Asia – Bangladesh) – real case VPA for Bangladesh would be submitted. The VPAs for the remaining countries—Benin, Togo, Senegal, and Côte d'Ivoire (Group I), as well as Nepal (Group II.A)—will be included later. The technology mentioned in the PoA promotes sustainable Agricultural practices to reduce GHG emissions from agricultural land. The details can be found in Supplementary sheet S.1 attached						
Is there any potential temporary or permanent impact of deviation on other aspects of the project?	Select the relevant area: ☐ Project design ☐ Local stakeholder consultation ☐ Safeguarding principles ☐ SDG assessment ☐ Regulatory compliance ☐ Additionality ☐ Applicability of methodology ☐ Annual emission reduction volume <i>(if yes, fill the table below)</i> <table border="1" data-bbox="475 1171 1444 1373"> <thead> <tr> <th data-bbox="475 1171 954 1283">Annual emission reduction/removal before applying deviation</th><th data-bbox="954 1171 1444 1283">Annual emission reduction/removal after applying deviation</th></tr> </thead> <tbody> <tr> <td data-bbox="475 1283 954 1328">XYZ tCO₂e</td><td data-bbox="954 1283 1444 1328">XYZ tCO₂e</td></tr> <tr> <td data-bbox="475 1328 954 1373"></td><td data-bbox="954 1328 1444 1373"></td></tr> </tbody> </table> ☐ any other matrix, please specify...	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation	XYZ tCO ₂ e	XYZ tCO ₂ e		
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation						
XYZ tCO ₂ e	XYZ tCO ₂ e						
Summary of the impact	There is no negative impact on the project design, Local stakeholder consultation, safeguarding principles, SDG assessment, Regulatory Compliance, Additionality, Applicability of methodology, Emission reduction, monitoring frequency data quality potential risk or any other aspects of the project due to this deviation. Each VPA submitted for design certification within the PoA will be following the relevant gold standard eligibility criteria. The PoA will abide by the program of activity requirements and other gold standard requirements. The positive impact of the deviation lies in the fact that, while the CME secures all necessary permissions and addresses implementation challenges arising from demographic factors in all countries included in the PoA, beneficiaries in countries where preliminary conditions have already been met and challenges have been resolved through an implementation plan can proceed without delay, ensuring timely impact. This delay is critical, as the urgency to address global food security and environmental degradation increases each day. Unsustainable agricultural practices, for example, contribute to soil degradation and climate change, and impacting vulnerable communities. By prioritizing sustainable agriculture, we						

	can help mitigate these challenges, reduce pressure on natural resources, and ensure future generations have access to nutritious food and a healthy environment.
Insert text here	

6.3 | VVB information

Is a VVB opinion on the deviation request required? <i>VVB opinion shall be included, where required by the requirements under Deviations Request Requirements and Procedures or request is submitted by the VVB.</i>	Yes ☒ No ☐ <i>If answer is yes, fill the information in section 6.4 below.</i>
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6.4 | VVB's assessment

The below information is to be completed by VVB, if applicable.

VVB's assessment of deviation request		
VVB's assessment of impact of deviation request		
VVB recommendation		
VVB details	VVB name:	
	Auditor name(s):	
	Email (s):	

6.5 | Documents:

6.5.1 | List of documents provided (*note that once a decision has been made by Gold Standard, this deviation form will be made public on the Gold Standard website. Kindly refrain from including any confidential information in the form.*)

Document 1. Justification of Methodology Adopted and Assessment of the Deviation Request

Document 2. GS12572 POA Sustainable Agriculture Initiative (confidential)

Document 3. VPA DD GS12837: GS12572 VPA-4 Sustainable Paddy Cultivation Initiative in India (confidential)

Document 4. VPA DD GS 12590: GS12572 VPA-1 Regenerative Agriculture Initiative in India (confidential)

Document 5. VPA DD GS12838: GS12572 VPA-5 Regenerative Agriculture Initiative in Bangladesh (confidential)

Document 6: VPA DD GS12695 GS12572 VPA-2 Sustainable Paddy Cultivation Initiative in Bangladesh (Confidential)

Document 7: VPA DD GS12572 POA Sustainable Agriculture Initiative. (Confidential)

Document 8: VPA DD GS13059 GS12572 VPA-9 Sustainable Paddy Cultivation Initiative in Ghana. (Confidential)

Document 9: VPA DD GS23224 GS12572 VPA-11 Regenerative Agriculture Initiative in Ghana. (Confidential)

Document 10: GS12837_ER sheet

Document 11: GS12838_ER sheet

Document 12: GS12590_ER sheet

Document 13: GS12695_ER sheet

Document 14: GS13059_ER sheet

Document 15: GS23224_ER sheet

DOCUMENT HISTORY

VERSION NUMBER	RELEASE DATE	DESCRIPTION
6.0	12.11.2024	Editorial and structural changes to the template
5.0	11.04.2022	Additional information added: - date of listing, design certification, transition - standard version - specific reference to a requirement deviated from - any previous deviations/design changes approved - Guidance on VVB opinion
4.0	14.01.2021	Editorial changes
3.0	16.07.2020	Editorial changes
2.0	03.05.2018	Editorial changes
1.0	01.07.2017	Initial adoption