

**FORM**

## **FORM - DEVIATION REQUEST SUBMISSION**

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**PUBLICATION DATE:** 12/11/2024

**VERSION:** 6.0

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### **RELATED DOCUMENTS**

- [Deviations Approval Requirements and Procedures](#)

### **CONTACT DETAILS**

The Gold Standard Foundation  
International Environment House 2  
Chemin de Balexert 7-9  
1219 Châtelaine Geneva, Switzerland  
Tel +41 22 788 70 80  
Email [help@goldstandard.org](mailto:help@goldstandard.org)

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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](mailto: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-228
Date of decision	18/11/2025
Decision	<input checked="" type="checkbox"/> <b>Approved</b> [No precondition to apply the deviation decision] <input type="checkbox"/> <b>Conditionally approved</b> [Decision is subject to compliance with the precondition defined below] <input type="checkbox"/> <b>Not approved</b> [reason for rejection is provided in decision summary]

### 4.2 | Decision

#### 4.2.1 | Decision Summary

The deviation request for the delays in conducting the LSC and submission of the regular VPAs GS23324 and GS23327 have been approved. The two VPAs can start their crediting period on 01/01/2024.

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

The CME shall note that the decision is based on the information provided in the deviation request form and only against the applicable standard requirement quoted in the form below by the CME. The CME shall comply with all other applicable standard requirements until unless specifically mentioned in the deviation decision. The CME shall document the deviation request, its implications, and GS' decision in the appropriate section of the project document

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

The validating VVB shall, through appropriate means at disposal, evaluate that the project's compliance with the above-mentioned conditions and provide VVB opinion in the validation report.

#### 4.2.4 | Directions for the Gold Standard, if applicable

The review team shall check the information reported by the CME and the VVB for appropriateness, accuracy and consistency.

### 4.3 | Applicability to other activities

Is this decision applicable to other projects under similar circumstances? <sup>1</sup>	<input type="checkbox"/> Yes <input type="checkbox"/> No
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<sup>1</sup> 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? <sup>2</sup>	<input type="checkbox"/> Yes <input type="checkbox"/> No
Precedent details (if applicable to other activities)	

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<sup>2</sup> 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.

## 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 <sup>3</sup> :	Nilesh Patel
Email ID <sup>4</sup> :	Nilesh.patel@tamu-group.com
Organisation: <sup>5</sup> :	Tamuwa DMCC
Are you an authorized project participant as per the cover letter submitted for this activity?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

### 5.3 | Background information

Type	<input type="checkbox"/> Project activity	<input type="checkbox"/> PoA GSXXXX	<input checked="" type="checkbox"/> VPA
GS ID			GS23324 GS23327
Host country(ies)	Kenya		
Project Title	GS12187 - GS12188 - VPA02 Biomass Briquettes in Tea Factories: Motigo, Tirgaga, Kiamokama, Ngere, Kagwe, Gachege and Nyansiongyo GS12187 - GS12188 - VPA03 - Biomass Briquettes in at Pwani Oil		
Registry link			
Scale	<input type="checkbox"/> Microscale (GS) <input checked="" type="checkbox"/> Small scale <input type="checkbox"/> Large scale <input type="checkbox"/> Other, if applicable please specify below <i>Insert text here</i>		
Certification Status and corresponding	<input type="checkbox"/> Listed	<input type="checkbox"/> Certified design	<input type="checkbox"/> Certified project <input checked="" type="checkbox"/> Other Regular VPAs undergoing

<sup>3</sup> Name of the individual representing the entity requesting the deviation

<sup>4</sup> Email ID for further correspondence related to the deviation request

<sup>5</sup> The name of the entity requesting the deviation

date of latest status				combined Design & Performance Review
	dd/mm/yyyy	dd/mm/yyyy	dd/mm/yyyy	dd/mm/yyyy
Applied version of Standard	<input checked="" type="checkbox"/> GS4GG <input type="checkbox"/> Previous version of Gold Standard			
	Version no.			
	<input type="checkbox"/> 1.0	<input type="checkbox"/> 1.1	<input type="checkbox"/> 1.2	<input type="checkbox"/> 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		<input type="checkbox"/> CDM <input type="checkbox"/> Other Name of the Standard – Insert text here	
Applicable activity requirement	<input checked="" type="checkbox"/> Renewable Energy Activity Requirements <input type="checkbox"/> Community Services Activity Requirements <input type="checkbox"/> Land-use and Forests Activity Requirements <input type="checkbox"/> Other Insert name here			

## 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.			<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Reference number			
Status of the deviation	<input type="checkbox"/> Approved	<input type="checkbox"/> Rejected	<input type="checkbox"/> Under review
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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>Summary of the findings</b> Summary of the CL, CAR, FAR not more than 200 words. Include reference to document, page number		

## 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

Title	Gold Standard Principles & Requirements
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Standard document reference	Version	2.1
	Paragraph	4.1.39

## 6.2 | Description of the deviation

Title	First Submission & Start Date of Regular VPAs	
Confirm the nature of changes related to deviation	<input checked="" type="checkbox"/> Temporary (e.g. not expected to occur beyond one monitoring period)	<input checked="" type="checkbox"/> Permanent (e.g. deviation from requirements prior to submission for certification)
	The Start Date will be permanent	
Relevant monitoring period, if applicable	Start date	
	End date	
Summarise the changes	<p><b>Summary of Request:</b> to formalise the non-conformity in the Start Date, First Submission Date and Crediting Period Start date in two Regular VPAs in the POA</p> <p><b>Context:</b> In “the real world” the decision to undertake the investment required for the activities in the POA was taken when Tamu DMCC (the CME) received capital funding in the region of US\$6,000,000 from Glencore as a pre-purchase of carbon credits. This up-front financing is being used to finance all investments required in the POA. This Agreement was signed on 26/04/2023. Money was committed to the factory on 05/05/2023 (first invoice for equipment purchase), which is the Registered Start Date of the POA and 1<sup>st</sup> VPA.</p> <p>It was decided to focus on Registration of the POA (GS12187) and the first VPA (GS12188) and then move on to the carbon asset development for the other VPAs in the Programme. Slow progress meant that initial Registration did not occur until 18/09/2024.</p> <p><b>Time Delay:</b> The delay in Registration, as well as some other operational challenges, has led to some time-slip in the carbon development. In turn this means that some of the timings with regards to the Gold Standard’s definition of Start Date, First Submission and further Stakeholder Consultation are being viewed as a non-conformity by the VVB.</p> <p><b>Integrity:</b> Appreciating that the Gold Standard rules are in place to ensure integrity, we can assure the Gold Standard TAC that:</p> <ol style="list-style-type: none"> <li>1) Carbon finance has always been at the centre of the Tamuwa Business and</li> </ol>	

- 2) Stakeholders have been consulted in great depth both in the formal Gold Standard proscribed meetings and in a wider context.

**Request:** Bearing the above in mind, we request that The Gold Standard allows Tamu DMCC to have the following dates in the two Regular VPAs. The non-conformity issue is that the formal LSCs were held more than a year after the start date – although as described, the majority of stakeholders had already been consulted in the POA process:

VPA	Start Date	C.P. Start	L.S.C.	1 <sup>st</sup> Submission
GS23324	16/10/2023	01/01/2024	20/06/2025	30-May-2025
GS23327	16/10/2023	01/01/2024	14/05/2025	30-May-2025

- **Start Date:** Expenditure on a second round of equipment to supply briquettes to the VPAs
- **Crediting Period Start:** When testing had finished at the factories and they were in commercial operation with briquettes
- **L.S.C.:** Date of the formal consultation for each VPA, although the majority of stakeholders a) had been consulted at the Level of POA & initial VPA in March 2023 and b) Had face to face discussions with the project proponent and were fully aware of the activities and the involvement of carbon finance. This is longer than one year after the Start Date / Crediting Period Start
- **1<sup>st</sup> Submission:** Under the combined Inclusion and First Verification track, 1<sup>st</sup> Submission is when documents are submitted to the VVB. Whilst we formally requested a quotation to the VVB on the 30<sup>th</sup> of May 2025 we had discussed the work with them at the time of the registration of the POA during the second half of 2023 and 2024.

#### Detailed Timeline, as Requested by the GS for the project

Each piece of evidence in column 3 are also provided.

Date	Action	Evidence
<b>BACKGROUND AND INITIAL REGISTRATION POA12187 &amp; FIRST VPA GS12188</b>		
April 2017	Sent Prior Consideration Notification to the UNFCCC for CDM	170405 Prior consideration UNFCCC
Oct 2019	Lease on Tamuwa Factory	191001 Original Lease on Tamuwa Factory

June 2020	Received Carbon Report from ClimateCare on potential methodologies	200601 ClimateCare Carbon Proposal
Feb 2021	Contract for Supply of Biomass Briquettes signed with KTDA	210211 Contract with KTDA
Feb 2022	Agreement with Rainforest Alliance's ERCHRE Project for training on the implementation of biomass briquettes into the tea sector in Kenya	220228 Rainforest Alliance Tamuwa Agreement
July 2022	Testing in KTDA tea factories	220701 Presentation to KTDA
August 2022	Appoint Tom Morton as Carbon Advisor	220817 Tom Morton Appointment Letter
Sept 2022	Tea Trial Report, Boito Tea Factory	220930 KTDA Report Trial at Boito
March 2023	Local Stakeholder Consultation GS12187 & GS12188	230322 GS 12187 & 8 Consultation Minutes
May 2022	220520 Tamuwa VER Term Sheet	220520 Tamuwa VER Term Sheet
April 2023	Signed agreement with Glencore, Singapore for US\$6 million pre-finance to build the business, in return for transfer of future carbon credits	230426 ERPA with Glencore Singapore
April 2023	Signed Agreement to transfer carbon rights from Tamuwa Limited (Kenya) to Tamu DMCC, its parent	230426 Tamuwa-Tamu DMCC GHG Transfer Agreement
May 2023	Board Resolution to proceed with GS12187 and authorise work	230501 Tamu DMCC Board Resolution
May 2023	Committed first funds from Glencore – start date	230505 Start Date of POA - Ronak Engineering Invoice
May 23	Initial interaction with Earthood regarding validation	230522 Initial interaction with Earthood
June 2023	When did we contract Earthood	230608 Service Agreement Earthood Tamu DMCC
Aug20 23	Submit new Baseline to Gold Standard for Non-Renewable Biomass	230823 GS12187 Meth_Revision_Application (v1.0)
Oct 2023	NRB Baseline is formally approved	231009 NMC_98 Approval of NRB Baseline
Oct 2023	Earthood Site Visit	231010 Earthood Invoice for Site Visit E-mail Earthood Invoice for Site Visit Oct 2023 E-mail 231010 Earthood Invoice for Site Visit
June 2024	Prior Consideration PACM submitted	240624 Prior Consideration PACM
Aug 2024	KTDA Contract Extension	240829 KTDA_TAMUWA_Contract_Extension
Set 2024	Start formal application to NEMA under the Carbon Regulations for all activities in the POA	240927 Letter to DNA
Sept 2024	Complete Design Review GS12187 & GS12188	
Sept 2024	First issuance GS12188	
Jan 2025	Request made to GS to make a change to the calculation on the baseline in NM 98	

Apr 25	Application for a Licence under the new regulations to NEMA	250402 Tamuwa DNA Letter
May 25	Advised to cancel the above and submit a deviation which was done as #62850	250518 Email from Hugh re meth change
Aug 25	Received an erroneous and unconsidered response from the GS on deviation #62850 and suggested to Claire that we take it through the VVB during Verification. This is the route we are taking	250818 Deviation update

<b>GS23324 REGULAR VPA, Motigo Tea and others</b>		
March 2023	Local Stakeholder Consultation for GS12187 & GS12188, which included the majority of the stakeholders for GS23324	230322 GS 12187 & 8 Consultation Minutes
	Testing in the tea factories	
	Ongoing discussions with all tea factories & KTDA	
Oct 2023	Purchased further equipment to expand production at Tamuwa	231016 Ronak Engineering Invoice
Jan 2024	Finished Testing and started deliveries for the VPA	240109 Delivery Note 399 - KTDA-Motigo
Aug 2024	KTDA Contract Extension	240829 KTDA_TAMUWA_Contract_Extension
<b>Sept 2024</b>	<b>POA and Real VPA Registered</b>	
Jan 2025	Request made to make a change to the calculation on the baseline in NM_98	
Jan 2025	Started drafting Regular VPA-DD	
April 2025	Realised that we needed a separate LSC, even though this is Regular and we have already done extensive consultation	
<b>May 2025</b>	<b>Sent document to Earthood for contracting</b>	<b>250530 Earthood Contracting e-mail</b>
<b>May 2025</b>	<b>Contracted Earthood for Inclusion &amp; Verification (Revised Final Contract)</b>	<b>250702 GS.VER.25.044_Tamu DMCC_Contract</b>
June 2025	Sent Invitations for LSC	GS23324 LSC Invitation Evidence 28May25
June 2025	Sent reminders for LSC	260612 Boito LSC reminder email
<b>June 2025</b>	<b>Held LSC</b>	<b>260620 KTDA VPA II LSC Minutes</b>
July 2025	Site Visit By Earthood	
Aug 2025	Non-Conformity raised & again in Round 2 September 2025	

<b>GS23327 REGUALR VPA, PWANI OIL</b>		
March 2023	Local Stakeholder Consultation for GS12187 & GS12188 which included many of the stakeholders for GS23327	230322 GS 12187 & 8 Consulta Minutes

May 2023	Fuel Supply contract to Pwani Oil, with Carbon Waiver	230501 Pwani fuel supply contract
	Testing in the Pwani factory	
July 23	Clarification sought from GS on Palm Oil, relating to this project	230731 CL_186 Palm oil
Oct 2023	Purchased further equipment to expand production at Tamuwa	231016 Ronak Engineering Invoice
Jan 2024	Finished Testing and started deliveries for the VPA	240102 Sample Delivery Note to Pwani
Sept 2024	POA and Real VPA Registered	
Jan 2025	Request made to make a change to the calculation on the baseline in NM_98	
Jan 2025	Started drafting Regular VPA-DD	
April 2025	Realised that we needed a separate LSC, even though this is Regular and we have already done extensive consultation	
April 2025	Sent out the invitation to Stakeholders (14 <sup>th</sup> April 2025)	GS23327 Pwani Oil LSC (v.2.0) UNREDACTED
May 2025	Pwani LSC	250514 Pwani LSC Minutes
May 2025	Sent document to Earthood for contracting	Earthood Contracting e-mail May 2025
May 2025	Contracted Earthood for Inclusion & Verification (Revised Final Contract)	GS.VER.25.044_Tamu DMCC_Rev01_Signed

Reason for deviation	<p>The Deviation is required because of a delay in carbon asset development at POA level and then, due to operational challenges, there was some delay in carrying out certain Gold Standard requirements – although we stress that this has not vitiated the integrity of the project nor the voices of stakeholders.</p> <p>Further challenges were faced because:</p> <ul style="list-style-type: none"> <li>- Post registration, we drafted a change to the Methodology (NM_98) in November / December 2024. Due to the festive period, this was not formally submitted to the Gold Standard in January 2025. In April 2025, upon chasing, the GS said that we should submit a Deviation Request instead, which we did. To date, we have not had a response on this (the initial response was incorrect) despite raising it with Management. That is 9 months.</li> <li>- We do not feel that the Rules on First Submission are clearly laid out in the PAR in the case the project does a combined Inclusion and First Performance Review through a VVB</li> </ul>
Proposed resolution	<p>We propose that the two VPAs may start their crediting period on 01/01/2024. This is conservative, as we do not count the testing period and we are also using to the new fNRB figure of 0.29 which has a significant impact on the volume of carbon reductions.</p>

Is there any potential temporary or permanent impact of deviation on other aspects of the project?	Select the relevant area: <input type="checkbox"/> Project design <input type="checkbox"/> Local stakeholder consultation <input type="checkbox"/> Safeguarding principles <input type="checkbox"/> SDG assessment <input type="checkbox"/> Regulatory compliance <input type="checkbox"/> Additionality <input type="checkbox"/> Applicability of methodology <input type="checkbox"/> Annual emission reduction volume ( <i>if yes, fill the table below</i> )				
	<table border="1"> <thead> <tr> <th>Annual emission reduction/removal before applying deviation</th> <th>Annual emission reduction/removal after applying deviation</th> </tr> </thead> <tbody> <tr> <td>XYZ tCO<sub>2</sub>e</td> <td>XYZ tCO<sub>2</sub>e</td> </tr> </tbody> </table>	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation	XYZ tCO <sub>2</sub> e	XYZ tCO <sub>2</sub> e
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation				
XYZ tCO <sub>2</sub> e	XYZ tCO <sub>2</sub> e				
	<input type="checkbox"/> any other matrix, please specify...				
Summary of the impact	Describe the impact of the deviation on each relevant aspect of the project as selected above. Please substantiate the impact assessment with relevant and verifiable data/information.				

We do not feel that any of the above are impacted, because extensive stakeholder consultation was carried out at the time of the POA and the Real VPA process. Other key stakeholders are well aware of the project and its activities.

### 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 <a href="#">Deviations Request Requirements and Procedures</a> or request is submitted by the VVB.</i>	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> <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	Please confirm the nature of deviation.	
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. GS23324 VPA-DD

Document 2. GS23327 VPA-DD

These are both clean versions, from the current stage of Validation / Inclusion and so are nearly-final.

We also supply a package of documents which are all referenced above.

**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: <ul style="list-style-type: none"> <li>- date of listing, design certification, transition</li> <li>- standard version</li> <li>- specific reference to a requirement deviated from</li> <li>- any previous deviations/design changes approved</li> <li>- Guidance on VVB opinion</li> </ul>
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