

FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: 12/11/2024

VERSION: 6.0

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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-233
Date of decision	13/02/2026(initial decision) 02/04/2026 (updated decision)
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

Thank you for submitting the deviation request. The deviation request has been conditionally approved. Details are provided below.

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

The deviation request has been conditionally approved. Application of the CSIRO report (national/government institution) is appropriate as per 1.1.7 of Annex C of [LUF Activity Requirements](#), and the classification is found to be aligned to the host country definition. The following conditions are to be met by the Project Developer:

- The deviation is allowed only for the following VPAs: GS11743, GS11800, GS11801, GS23457, GS23458 and GS23459.
- Farm-level geotagged photographs and videos of the land use and condition shall be made available to the VVBs, if requested.
- Record of the process and results of ground-truthing using high-resolution Google Earth imagery (historical and current) shall be made available to the VVBs, if requested.
- A transparent classification and eligibility check workflow, with quality assurance/quality control (QA/QC) procedures to ensure accuracy in the eligibility assessments at the farm-level shall be made available to the VVBs, if requested.
- For all new VPAs than those mentioned above, mapping products shall meet the extant requirements of Annex C of LUF Activity Requirements.

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

The deviation is approved conditionally, and assessment of eligible and non-eligible areas are acceptable for the VPAs mentioned above. Other conditions as stated in 4.2.2 above may be noted. FAR 4 in "Sustain Cert Design Review Certificate, 9 April 2025" report may be deemed satisfactorily closed based on this conditional approval.

4.2.4 | Directions for the Gold Standard, if applicable

FAR 4 in "Sustain Cert Design Review Certificate, 9 April 2025" report may be deemed satisfactorily closed based on this conditional approval.

4.3 | Applicability to other activities

Is this decision applicable to other projects under similar circumstances? ¹	☐ Yes ☒ No
Does this decision set a precedent for future projects with similar circumstances? ²	☐ Yes ☒ No
Precedent details (if applicable to other activities)	

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.

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.

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 (Co-ordinating/Managing Entity (CME)).

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

Item	Information
Name ³ :	Sahe de Silva
Email ID ⁴ :	sahe@frm.tl
Organisation: ⁵ :	Foundation Rai Matak
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	☒ VPA
GS ID		GS 12051	GS11743 – (Covalima; real-case VPA) GS11800 – (Baucau; regular-VPA) GS11801 – (Liquica; regular-VPA) GS23457 – (HMI LL; regular-VPA) GS23458 – (HMI QL; regular-VPA) GS23459 – (HMI VUU; regular-VPA)
Host country(ies)	Timor Leste		
Project Title	Rai Matak (Green Lands) Programme: Carbon Sequestration for Timor-Leste		
Registry link	https://registry.goldstandard.org/projects/details/4093		
Scale	☐ Microscale (GS) ☒ Small scale ☒ Large scale ☐ Other, if applicable please specify below		

³ Name of the individual representing the entity requesting the deviation

⁴ Email ID for further correspondence related to the deviation request

⁵ The name of the entity requesting the deviation

Certification Status and corresponding date of latest status	☐ Listed	☒ Certified design	☐ Certified project	☐ Other <i>If other, specify here</i>
	<i>dd/mm/yyyy</i>	<i>17/10/2024</i>	<i>dd/mm/yyyy</i>	<i>dd/mm/yyyy</i>
Applied version of Standard	☒ GS4GG			
	☐ Previous version of Gold Standard	Version no.		
		☐ 1.0	☐ 1.1	☐ 1.2
Transition date, if applicable	From previous GS version to GS4GG		<i>n/a dd/mm/yyyy</i>	
	From another standard to GS4GG		<i>n/a dd/mm/yyyy</i>	
	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	n/a		
Status of the deviation	☐ Approved	☐ Rejected	☐ 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?	☒ Yes ☐ No		
	Summary of the findings Design Review Report of 9 April 2025 by Sustain Cert (p.15). FAR 4 – “Before contracting another VVB for the next Verification, CME shall first obtain an approved Gold Standard Deviation Request regarding reporting the accuracy which is not class specific and where overall accuracy is less than 90%.”		

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	Gold Standard for the Global Goals: Land Use and Forests Activity Requirements. Annex C.
	Version	LUF Version 1.2.1 Published April 2020
	Paragraph	Annex C: Guidelines to conduct a spatial forest/non forest assessment. P34, 1.1.7.

6.2 | Description of the deviation

Title	Deviation regarding Annex C: Guidelines to conduct a spatial forest/non forest assessment, Section 1.1.7.	
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)
	Insert Text here (if required) to support the selection.	
Relevant monitoring period, if applicable	Start date	4/4/2020
	End date	3/4/2070
Summarise the changes	Rai Matak (meaning 'Green Lands' in Tetum) is a large-scale community agroforestry Program of Activities (PoA) in Timor-Leste. The program supports smallholder farmers to plant and maintain trees on their own lands, financed through annual tree payments and community re-investment funds enabled by carbon credit revenues. Farmers receive practical training in agroforestry, helping to build more resilient village economies, strengthen biodiversity corridors, and enhance livelihoods. The program will expand over ten years to plant 10 million trees, engage 20,000 smallholder farmers, and cover 15 communities across Timor-Leste. Approximately 350,000 trees and 1,650 farmers are already participating. The model emphasizes "mosaic forestry," integrating tree planting into existing agricultural systems to generate carbon sequestration alongside diversified income streams from agroforestry products (nuts, fruit, timber), youth employment opportunities, and dedicated community wealth funds for local services. This deviation request relates to the method used for baseline stratification and forest/non-forest classification within the Rai Matak Programme, under Annex C of the Land Use and Forests Activity Requirements. The Design Review Report from SustainCert (9 April 2025) required a formal deviation request because, while the project applies official National datasets as allowed under Annex C, s1.1.7, the overall classification accuracy across all land classes does not reach the $\geq 90\%$ threshold required under Annex C, s1.1.6.	

	Specifically: • The Rai Matak Programme uses the CSIRO “Forest Extent and Change Mapping in Timor-Leste 2000–2020” dataset, developed by Australia’s national science agency. This dataset, based on Landsat and Sentinel-2 imagery, aligns with Timor-Leste’s national forest definition, represented the best data available at the time of development, and qualifies as an official product under s1.1.7. • The program also applies ESRI’s annual Land Use/Land Cover product (Sentinel-2, 10m resolution, AI-based classification) for supportive stratification, supplemented by Google Earth for ground-truthing. • While forest classes (ESRI) achieve $\geq 90\%$ accuracy, the overall classification across all classes is $\sim 85\%$. This triggers the need for a deviation under s1.1.6. To mitigate this limitation, Rai Matak employs multi-level safeguards: • Farm-level geo-tagged photos and videos of every enrolled plot, • Ground-truthing using high-resolution Google Earth imagery, • Multi-person QA/QC procedures, and • Supplementary validation with ESRI datasets. These layered safeguards ensure environmental integrity and confidence in land eligibility, despite sub-90% class-level accuracy. This deviation is temporary in nature. The project is actively developing new mapping products and procedures that will seek to meet the requirements of s1.1.6, while continuing to meet s1.1.7. These will be applied to new VPAs within the next 12 months.
Reason for deviation	This deviation is requested in response to SustCert’s Design Review (9 April 2025) which required a formal Deviation Request regarding the use of Remote Sensing products under Annex C, Section 1.1.7 of the AR LUF Activity Requirements. Specifically, the FAR noted that while official classified products may be used, reported accuracy below 90% across all land classes necessitates a deviation under Section 1.1.6.
Proposed resolution	The project requests Gold Standard to approve a deviation, in accordance with the FAR, noting that overall reported accuracy of previously deployed remote sensing products does not achieve the required 90% minimum accuracy (per Annex C, Section 1.1.6). Approval of this deviation is justified on the following grounds: 1. Compliance with s1.1.7 – Use of official products Section 1.1.7 of the LUF Activity Requirements allows for “[t]he use of already classified remote sensing products coming from official sources (national/government institutions).”

In accordance with s1.1.7, the Rai Matak Program relies on datasets produced by the Commonwealth Scientific and Industrial Research Organization (CSIRO)⁶, the Australian Government's national scientific body, in addition to the Environmental Systems Research Institute (ESRI).

CSIRO's "Forest Extent and Change Mapping in Timor-Leste for 2000-2020" report employed Landsat and Sentinel-2 imagery, validated through established workflows and aligned to Timor-Leste's national forest definition. The CSIRO produced an annual forest/non-forest cover time-series for Timor-Leste in accordance with its national definition of 'forest'. This dataset has been deployed by the Rai Matak Program for its forest cover assessment and eligibility checks, in accordance with the Methodology.

As a national government scientific agency, CSIRO meets the requirement of an "official source" in accordance with Annex C, s1.1.7.

The above dataset is supported by ESRI's Land Use/Land Cover (LULC) data product, derived using Sentinel-2 imagery at 10m resolution and classified annually using Impact Observation's deep learning AI model and trained using over 20,000 sampling sites across all 14 major biomes of the world. This dataset is used to support the stratification into Modelling Units, in accordance with Methodology.

ESRI is a global market leader in GIS, and one of the oldest (founded in 1969) and most reputable operators in GIS software (renowned for its flagship ArcGIS platform) and analysis.

2. Best available dataset for Timor-Leste

At the time of project design (2017–2020), no alternative national or government datasets for Timor-Leste were available with higher accuracy or broader applicability. The CSIRO study represented the most authoritative, transparent, and scientifically rigorous dataset accessible for the host country.

3. Accuracy in relation to s1.1.6

The CSIRO study was developed in 2019-2020. A formal accuracy assessment for the CSIRO study has not been reported. For the ESRI LULC dataset, the report by Karra *et al.* (2021) describes the accuracy assessment outcomes. Whilst the model accuracy was not validated specifically for Timor-Leste, the documented accuracy levels were 85% across all ten land classes and locations. A 90%+ accuracy is recorded for forest class, but not for non-forest classes. An 89% overall

⁶ CSIRO Australia's National Science agency's website can be found here: <https://www.csiro.au/en/>.

	accuracy is reported for Laos; the nearest, relatable country which includes a confusion matrix in this study. 4. Multi-level safeguards to strengthen confidence To mitigate the limitations of class-level accuracy, the project employs a suite of safeguards. The above-mentioned primary data products are further supported by a multi-level assessment workflow that includes: • Farm-level geotagged photographs and videos of the land use and condition; • Additional ground-truthing using high-resolution Google Earth imagery (historical and current); • Use of ESRI/Sentinel-2 products for supplemental validation; • A transparent classification and eligibility check workflow, with established multi-person quality assurance/quality control (QAQC) procedures to ensure accuracy in our eligibility assessments at the farm-level. These safeguards ensure eligibility is not determined on a single dataset alone, but through a layered approach that materially reduces the risk of misclassification. 5. Temporary nature of deviation The Rai Matak Program has begun taking steps to develop new mapping products and procedures, with the intent to meet the full requirements as specified under s1.1.6 of Annex C, including the achievement of a minimum 90% overall accuracy for each class. This will be undertaken as a priority workstream. Once complete the goal is to apply these mapping products to new VPAs under this PoA. The following four documents are provided in support of this deviation request: <i>Document 1.</i> CSIRO: Forest Extent and Change Mapping in Timor-Leste. Suzanne Furby, April 2021 <i>Document 2.</i> Karra <i>et al.</i> (2021) Global land use/land cover with Sentinel 2 and deep learning. IGARSS 2021 – International Geoscience and Remote Sensing Symposium. <i>Document 3.</i> Sustain Cert Design Review Certificate, 9 April 2025. <i>Document 4:</i> Project Link on Gold Standard. GSF Registry
Is there any potential temporary or permanent impact of	Select the relevant area: ☒ Project design ☐ Local stakeholder consultation ☐ Safeguarding principles ☐ SDG assessment ☐ Regulatory compliance

deviation on other aspects of the project?	☐ Additionality ☐ Applicability of methodology ☐ Annual emission reduction volume (<i>if yes, fill the table below</i>)				
	<table border="1"> <thead> <tr> <th data-bbox="331 349 802 461">Annual emission reduction/removal before applying deviation</th> <th data-bbox="810 349 1286 461">Annual emission reduction/removal after applying deviation</th> </tr> </thead> <tbody> <tr> <td data-bbox="331 465 802 506">0 tCO₂e</td> <td data-bbox="810 465 1286 506">0 tCO₂e</td> </tr> </tbody> </table>	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation	0 tCO ₂ e	0 tCO ₂ e
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation				
0 tCO ₂ e	0 tCO ₂ e				
	☐ any other matrix, please specify...				
Summary of the impact	The impact of this deviation request is significant on the overall Project design, and for participating smallholder farmers in Timor-Leste specifically. This mapping eligibility procedure and associated remote sensing data products have been in place since the PoA start date in 2020. This procedure was described and confirmed by Gold Standard at Preliminary Review stage and further confirmed as compliant by the VVB during validation and Design Review, concluding in April 2025. As it stands, approximately 350,000 trees and 1,650 farmers currently participate in the program, assessed as eligible based on the above-described procedure. This deviation request has a direct impact on these enrolled farmers, and the associated benefits that flow from participation including improved livelihoods, diversified income through carbon revenue and agroforestry products, local employment for young Timorese, as well as improved community services through dedicated community re-investment of carbon revenues. Approval of this deviation will resolve the FAR, enable the continued participation in verified carbon markets for smallholder farmers in Timor-Leste as Rai Matak moves towards performance review. It also maintains environmental integrity, consistency in Methodology application whilst supporting Rai Matak to evolve, innovate, and deploy advanced mapping products and procedures as they become available.				

6.3 | VVB information

Is a VVB opinion on the deviation request required? VVB opinion shall be included, where required by the requirements under <u>Deviations Request Requirements and Procedures</u> or request is submitted by the VVB.	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	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. CSIRO: Forest Extent and Change Mapping in Timor-Leste. Suzanne Furby, April 2021

Document 2. Karra *et al.* (2021) Global land use/land cover with Sentinel 2 and deep learning. [IGARSS 2021 – International Geoscience and Remote Sensing Symposium](#).

Document 3. Sustain Cert Design Review Certificate, 9 April 2025.

Document 4: Project Link on Gold Standard. [GSF Registry](#)

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