



Gold Standard[®]
for the Global Goals

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](#)

CONTACT DETAILS

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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-321
Date of decision	28/01/2026
Decision	<input checked="" type="checkbox"/> Approved [No precondition to apply the deviation decision] <input type="checkbox"/> Conditionally approved [Decision is subject to compliance with the precondition defined below] <input type="checkbox"/> Not approved [reason for rejection is provided in decision summary]

4.2 | Decision

4.2.1 | Decision Summary

The deviation has been approved for the delayed submission of the annual report for the 2023 verification period.

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

The CME shall establish and implement a process/procedure to ensure that Annual Reports are submitted annually, no later than the end of the year.

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

The verifying VVB shall verify compliance with this requirement, as stipulated in the applicable version of Principles & Requirements.

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? ¹	<input type="checkbox"/> Yes <input type="checkbox"/> No
Does this decision set a precedent for future projects with similar circumstances? ²	<input type="checkbox"/> Yes <input type="checkbox"/> 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 (specify...)

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

Item	Information
Name ³ :	Natasha Rathore
Email ID ⁴ :	natasha.rathore@vnnv.earth
Organisation: ⁵ :	Value Network Ventures Advisory Services Pte. Ltd.
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 checked="" type="checkbox"/> PoA GSXXXX	<input checked="" type="checkbox"/> VPA
GS ID	GSXXXX GSXXXX	GS 7609	GS 7610
Host country(ies)	India		
Project Title	PoA Title-Waste Management PoA in India VPA Title- Waste Management PoA in India-Composting - VPA 01		
Registry link	https://registry.goldstandard.org/projects/details/2242		
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 checked="" type="checkbox"/> Certified project <input type="checkbox"/> Other <i>If other, specify here</i>

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

date of latest status	<i>dd/mm/yyyy</i>	<i>dd/mm/yyyy</i>	23/06/2023	<i>dd/mm/yyyy</i>
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		<i>dd/mm/yyyy</i>	
	From another standard to GS4GG		<i>dd/mm/yyyy</i>	
	Name of another standard	<input type="checkbox"/> CDM		
		<input type="checkbox"/> Other		
		Name of the Standard – Insert text here		
Applicable activity requirement	<input type="checkbox"/> Renewable Energy Activity Requirements <input checked="" type="checkbox"/> Community Services Activity Requirements <input type="checkbox"/> Land-use and Forests Activity Requirements <input type="checkbox"/> 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.	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Reference number	DEV_412
Status of the deviation	<input checked="" 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
	Summary of the findings <i>Summary of the CL, CAR, FAR not more than 200 words. Include reference to document, page number</i>

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 Programme of Activity Requirements and Procedures
	Version	V3.0
	Paragraph	Para 8.7 and 8.8

6.2 | Description of the deviation

Title	Delay in annual report submission
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Confirm the nature of changes related to deviation	<input checked="" type="checkbox"/> Temporary (e.g. not expected to occur beyond one monitoring period)		<input type="checkbox"/> 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	18/03/2023		
	End date	31/12/2023		
Summarise the changes	<p>The CME seeks approval for a deviation from the standard annual reporting timeline for Annual Report No. 2, covering the period from 18 March 2023 to 31 December 2023 under Monitoring Period 2 (18/03/2021 to 31/12/2023).</p> <p>The deviation relates solely to the timing and structuring of the monitoring and annual reporting period, whereby multiple years were consolidated into a single monitoring period instead of adhering to calendar-year-based reporting.</p> <p>This change does not affect the approved methodology, baseline scenario, additionality, monitoring parameters, or the conservativeness and accuracy of emission reduction calculations. All monitoring activities continue to follow the approved monitoring plan.</p>			
Reason for deviation	<p>Low market Demand: The project is a decentralized urban waste management activity implemented in an urban setting, involving the processing of segregated organic household waste into compost through localized treatment units. As this project represents a relatively niche sector within the voluntary carbon market, CME has faced sector-specific challenges, including low market demand and prolonged timelines for credit sale compared to more common and established project types. This market uncertainty affected the CME’s ability to take a definitive and timely decision on monitoring period continuity and associated annual reporting. While the CME had initially considered temporarily placing the project on hold, it was decided to revisit this decision and has kept the decision open in view of potential future market opportunities and continued delivery of environmental and community benefits from the project. This uncertainty directly contributed to delays in finalizing the monitoring period and submitting the Annual Report.</p> <p>Extended timeline between project implementation, issuance and market realization: The PoA and VPA 01 were approved and registered on 12/05/2022. Both the PoA and the VPA 01 were design certified 2 years after the PoA/VPA 01 start date. Hence, there was a delay in verification of monitoring period 1 (18/03/2019- 17/03/2021) for VPA 01.VERs corresponding to the vintages 2019, 2020, and 2021 were issued only in June 2023, following extended timelines between project implementation, issuance, and market realization.Given that the VPA relies substantially on revenue generated from the sale of VERs, only after issuance and realization of these VERs did the long-term outlook of the project become sufficiently clear to support continuation into the subsequent monitoring period , This directly influenced decisions related to monitoring period definition and annual reporting timelines.</p>			

	<p>In order to ensure financial sustainability and cost efficiency, the CME, thus, consolidated monitoring years into a single monitoring period.</p> <p>Lack of Clarity on Monitoring Year definition in Annual Reporting GS Requirements: Additionally, there was a lack of clarity regarding the alignment between monitoring periods and calendar-year annual reporting, particularly where monitoring periods span multiple calendar years which was discussed through email correspondence with Gold Standard and can be provided as supporting evidence if required.</p> <p>The decision was therefore taken in good faith, with the objective of safeguarding project continuity while maintaining full compliance with approved methodological and monitoring requirements. Further, this deviation request is being formally submitted in line with guidance received from Gold Standard, as communicated via email upon submission of the Annual Report for the 2025 calendar year, wherein the CME was advised to seek deviation approval in order to proceed further. In view of the reasons and circumstances outlined above, the CME hereby requests a deviation from Clause 8.8.1 of the Gold Standard Programme of Activity Requirements and Procedures v3.0 and Clause 5.1.39 of the Gold Standard Principles and Requirements v2.1.</p> <p>The approach adopted is consistent with and aligned to the Gold Standard Programme of Activity Requirements and Procedures v3.0, the Principles and Requirements v2.1, and the applicable Deviation Approval Requirements and Procedures. Accordingly, this deviation request is formally submitted in line with applicable Gold Standard requirements.</p>
<p>Proposed resolution</p>	<p>The CME confirms that this deviation is temporary in nature and commits to transparently documenting the circumstances and corrective actions in the Monitoring Report, in accordance with <i>the Gold Standard Deviation Request Requirements and Procedures v2.0</i>.</p> <p>As per Para 3.2.4 of the <i>Optional Requirement – Deviation Request Requirements and Procedures v2.0</i>: “Project developers shall confirm in the monitoring report that the changes have occurred due to reasons beyond their control but is temporary in nature and the project will revert back to its original design after a given monitoring period.”</p> <p>In line with this requirement, the MP02 Monitoring Report will explicitly state the same.</p> <p>Further, the CME commits to the following corrective and preventive measures:</p> <ul style="list-style-type: none"> • Submission of Annual Report No. 2 covering the delayed period with full transparency. • Alignment of future monitoring periods and annual reporting with Gold Standard requirements. • Early engagement with Gold Standard for clarification in case of any future ambiguity regarding monitoring period boundaries or reporting timelines. • Maintenance of complete monitoring records to ensure that no data gaps or inconsistencies arise due to the approved deviation.

<p>Is there any potential temporary or permanent impact of deviation on other aspects of the project?</p>	<p>Select the relevant area:</p> <ul style="list-style-type: none"> <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" style="width: 100%; background-color: #00b0c0; color: white;"> <thead> <tr> <th style="width: 50%;">Annual emission reduction/removal before applying deviation</th> <th style="width: 50%;">Annual emission reduction/removal after applying deviation</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> </tr> <tr> <td> </td> <td> </td> </tr> </tbody> </table> <p><input type="checkbox"/> any other matrix, please specify...</p>	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation				
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation						
<p>Summary of the impact</p>	<p>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.</p>						
<p>N/A</p>							

6.3 | VVB information

<p>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></p>	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/></p> <p><i>If answer is yes, fill the information in section 6.4 below.</i></p>
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6.4 | VVB’s assessment

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

<p>VVB’s assessment of deviation request</p>	<p>N/A</p>	
<p>VVB’s assessment of impact of deviation request</p>		
<p>VVB recommendation</p>		
<p>VVB details</p>	<p>VVB name:</p>	
	<p>Auditor name(s):</p>	
	<p>Email (s):</p>	

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.*)

Annual report

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"> - 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