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
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

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.

Table of Content

1| General Guidelines 2

1.1 | Applicability 2

2| Submission of deviation form 2

3| Implementation of deviation decision 2

4| Decision summary 4

4.1 | General information 4

4.2 | Decision 4

4.3 | Applicability to other activities 4

5|Deviation Request Details 6

5.1 | Submitted by 6

5.2 | Details of the entity and its representative submitting the form 6

5.3 | Background information 6

5.4 | Project deviation history 8

6|Deviation detail 8

6.1 | Standard document reference 8

6.2 | Description of the deviation 8

6.3 | VVB information 13

6.4 | VVB's assessment 13

6.5 | Documents: 13

4| Decision summary

To be completed by Gold Standard

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-353
Date of decision	03/07/2026
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.

This request is not considered a deviation from GS4GG requirements. Given that this is a planned project, the PD may submit the relevant documentation for listing and preliminary review. However, it is clarified that land titles and the requisite permits must be furnished at the design certification stage. It is further noted that pre-sale agreements do not constitute valid land titles and, therefore, will not be accepted as land deeds. Accordingly, duly secured land titles and permits, demonstrating uncontested rights for project implementation, must be provided at the design certification stage. The VVB will undertake verification of the land titles at the design certification stage.

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

None

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

[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)	

[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] :	Submitted by Rainer Nerger (rainer.nerger@sustainable.de) **on behalf of**: Contact person name: Mr. Marco Jekel
Email ID[4] :	Email ID: project-nicaragua@rossmann.de Email ID2: marco.jekel@rossmann.de
Organisation:[5]:	Rossmann Beteiligungs GmbH
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 XXXX* *GS XXXX*	*Not yet listed* *GS XXXX planned*
Host country(ies)	Nicaragua		
Project Title	Rossmann Nicaragua – Reforesting diverse native tree species in East Nicaragua		
Registry link	Not yet listed		
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

	General project description The Rossmann project area is supposed to be 936 ha and targets the establishment of ~730 ha of forest trees, including timber, fruit and legume trees. In total, there will be 20 tree species planted together in non-monocultures, where the three most planted tree species make up 45% of all trees. There is no wood nor fruit harvesting planned for the entire project period. The pre-project land use is shifting cultivation (Slash & Burn of cattle farmers). Project management and cooperation description The project area is directly adjacent to the project area of GS-4708 ("Sustainable cocoa plantation system (agroforestry) in East Nicaragua"). Both project developers (Rossmann Beteiligungs GmbH and Ritter Sport Nicaragua SA) work together and cooperate. The forest and on-site management of the Rossmann project area will be governed by Rossmann and implemented by Ritter Sport. The reforestation is already in progress, 500 ha are already reforested. Both project developers currently plan to convert the combined project area into a PoA, where the Ritter Sport (proposed CME) area would be the real-case VPA and the Rossmann area the regular VPA. The application documents for the conversion are currently in development.

Certification Status and corresponding date of latest status	☐ Listed	☐ Certified design	☐ Certified project	☒ Other *planned*
	dd/mm/yyyy	*dd/mm/yyyy*	*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 *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.			☒ Yes ☐ No
Reference number	DEV_716		
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 *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

Standard document reference	Title	Land-use and Forests Activity Requirements
	Version	Version 1.2.1
	Paragraph	2.1.9 ("For all project participants, the following information and evidence shall be provided: […] iv. **hold all necessary permits to implement the project (planting permits, infrastructure permits, harvesting permits, etc.),** […])

6.2 | Description of the deviation

Title	Local permits are strongly delayed due to new legal requirements and bureaucracy – request for deviation	
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	01/09/2022 (planting start!)
	End date	31/08/2027
Summarise the changes	We are applying for a temporary deviation for the outstanding Permits of Forest Plantation and Products (PFPP) and the Permit for Environment (PE), due to the delayed Inscription of a Foreign Investor (IFI) for all foreign investors in Nicaragua.	
Reason for deviation	Rossmann needs several local permits to be part of a Gold Standard PoA project as a forest plantation. Whilst some of the permits were processed and granted others were on hold until a conversation with Mr. Ashwin Shailaja of the Gold Standard Foundation on February 26, 2025, revealed that Rossmann could also start the Gold Standard process with already existing long-term pre-sale agreements as land rights documents (which already included full land management rights) as well as the PFPP and PE permits and wouldn't have to wait for the final registration of the land titles. However, when applying for the missing permits a new law came into effect, requiring the previous registration as a foreign investor. As the local bureaucracy is delayed with the Inscription as Foreign Investor (IFI) into the RUIE (Registro Único de Inversión Extranjera = Register of foreign investors) the following permits are currently outstanding: • **Permit Environment (PE):** In progress, needs the inscription of Rossmann as foreign investor (IFI) • **Permits Forest Plantation and Products (PFPP):** Can be applied for once the PE is obtained Consequently, both permits are currently contingent upon the completion of the IFI registration. The IFI is being processed by MIFIC (Ministero de Fomento, Industria y Comercio de Nicaragua = Ministry of Development, Industry and Trade of Nicaragua). On 4 June 2025, MIFIC set the deadline for applying for the IFI to 23 September 2025 (**Evidence 01**). There is evidence that Rossmann applied for the IFI and the RUIE on time (see **Evidence 02**)**.** After this, MIFIC required more	

documents from Rossmann, which were submitted accordingly (see **Evidence 03 and 05**).

The MIFIC is unfortunately much delayed in issuing the IFIs. In September 2025, MIFIC postponed the deadline for applying for the IFI and set a new deadline to 23 March 2026 (**Evidence 04**).

This means that issuing the IFI to several applicants (not just Rossmann) will probably also be delayed. We are not sure whether this deadline will be realized or postponed again by MIFIC, and thus the issuance of the IFIs.

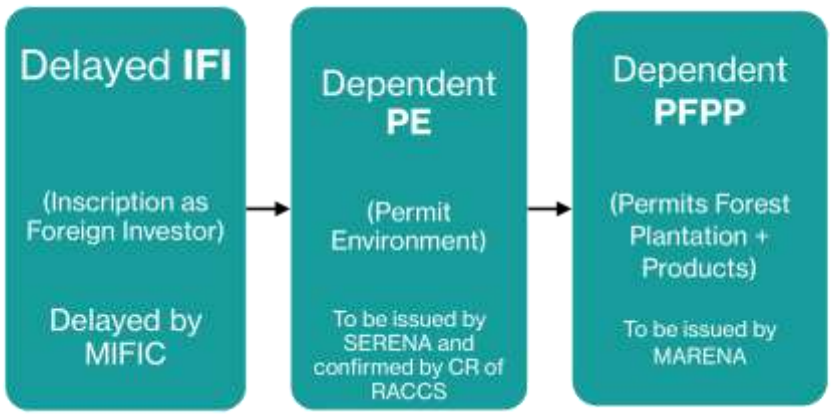
The Permits for Infrastructure have already been obtained (**Evidence 06, 07, 08**). Furthermore, the Mayor's office of El Rama extended the 'Aval ambiental' (environmental endorsement) for the constructions on these properties to Rossmann, which shows that local government is aware of the project and approves it (**Evidence 09**).

<u>How would the Rossmann project benefit from an obtained IFI?</u>

Once the IFI is obtained, all following steps are expected to be of a formal nature.

Rossmann would submit the IFI to SERENA (Secretaría Técnica de la Costa Caribe = Technical Secretariat of the Caribbean Coast) in order to obtain the Permit for the Environment (PE).

This permit is then to be confirmed by CR RACCS (Consejo Regional = Local Council of the RACCS region) and afterwards the Permits for a Forest Plantation and Products (PFPP) can be processed with MARENA (Ministerio del Ambiente y de los Recursos Naturales = Ministry of the Environment and Natural Resources).



	Why is the IFI delayed by MIFIC? First of all, the delay does not apply only to Rossmann, but to several applying organizations and companies. When applying for the missing permits a new law came into effect, requiring the previous inscription as a foreign investor (IFI). The IFI issuance process can take a long time. It was delayed several times – not just for Rossmann, but for several applying organizations. The reason is that in the last years Nicaragua has experienced substantial changes in the state organization. Changes in relation to MIFIC, the PGR (Procuraduría General de Justicia = Attorney General's Office of Nicaragua) and other governmental institutions have meant a number of significant changes in the functioning of the institutions, which to date still remain to be fully defined. Responsibilities for different tasks and permits are changing, for example, the above-mentioned permit PFPP was the responsibility of INAFOR and was now switched to MARENA.
Proposed resolution	There is no legally established period for the issuance of the IFI by MIFIC. Thus, there is no forecast on the timeline when to exactly to expect the IFI. However, as planting already started, we are applying for a temporary deviation for the outstanding Permits of Forest Plantation and Products (PFPP) and the Permit for Environment (PE), due to the delayed Inscription of a Foreign Investor (IFI) for several foreign investors in Nicaragua. We expect to obtain the respective permits as soon as the local responsible Ministry (MIFIC) issues the IFI to Rossmann and other foreign investors in Nicaragua. The proposed deviation applies to the current project area (936 ha) and will have no impact on the project design, safeguards emission reductions or any other potential project risks, as we expect to obtain the respective permits as soon as the local responsible Ministry (MIFIC) issues the IFI to Rossmann and other foreign investors in Nicaragua.

<table>
<tr><td></td><td>The Permit for Infrastructure was already obtained (Evidence 06, 07, 08). Furthermore, the Mayor’s office of El Rama extended the ‘Aval ambiental’ (environmental endorsement) for the constructions on these properties to Rossmann, which shows that local government is aware of the project and approves it (Evidence 09).

Local government and institutions were also included in the stakeholder consultation process.</td></tr>
<tr><td>Is there any potential temporary or permanent impact of deviation on other aspects of the project?</td><td>Select the relevant area:
☐ Project design
☐ Local stakeholder consultation
☐ Safeguarding principles
☐ SDG assessment
☐ Regulatory compliance
☐ Additionality
☐ Applicability of methodology
☐ Annual emission reduction volume (if yes, fill the table below)

<table><tr><th>Annual emission reduction/removal before applying deviation</th><th>Annual emission reduction/ removal after applying deviation</th></tr><tr><td>XYZ tCO_2e</td><td>XYZ tCO_2e</td></tr></table>
☐ any other matrix, please specify…</td></tr>
<tr><td>Summary of the impact</td><td>The proposed temporary deviation for the current monitoring period will have no impact on the project design, safeguards emission reductions or any other potential project risks, as we expect to obtain the respective permits as soon as the local responsible Ministry (MIFIC) issues the IFI to Rossmann and other foreign investors in Nicaragua.

The Permit for Infrastructure was already obtained (Evidence 06, 07, 08). Furthermore, the Mayor’s office of El Rama extended the ‘Aval ambiental’ (environmental endorsement) for the constructions on these properties to Rossmann, which shows that local government is aware of the project and approves it (Evidence 09). Local government and institutions were also included in the stakeholder consultation process.</td></tr>
<tr><td colspan="2">Insert text here</td></tr>
</table>

6.3 | VVB information

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

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.*)

All following evidence documents (but Ev. 1, which is solely a link) can be found here:
https://drive.google.com/drive/folders/19LwDt1yFa14gwkmgASt3vRclimaub4tR?usp=sharing

- **Evidence 01:** https://www.lagaceta.gob.ni/la-gaceta-no-99-mi%C3%A9rcoles-04-de-junio-de-2025/
- **Evidence 02:** Confirmation that Rossmann applied for the Inscription of Foreign Investors (IFI) ("*Evidence 02_10272025 Recibida carta de Presentación - MIFIC.pdf*")
- **Evidence 03:** Confirmation that Rossmann applied for the Inscription into the RUIE register "*Evidence 03_07312025 Recepción solicitud RUIE - Rossmann.pdf*"

- **Evidence 04:** Announcement of MIFIC that the deadline for submitting the IFI applications was postponed to 23 March 2026 "*Evidence 04_Aviso MIFIC_22-Sep-2025.jpg*"
- **Evidence 05:** Renewed Confirmation that Rossmann applied for the Inscription into the RUIE register "*Evidence 05_12152025 Carta de Seguimiento (recibido).pdf*"
- **Evidence 06:** Infrastructure permit road Construction ("*Evidence 06_Resolución & Dictamen Const Caminos ROSSMANN*")
- **Evidence 07:** Infrastructure permit small drainages ("*Evidence 07_Resolución & Dictamen Drenaje Menor ROSSMANN*")
- **Evidence 08:** Infrastructure permit agricultural drainages ("*Evidence 08_Resolución & Dictamen Drenaje Agrícola ROSSMANN*")
- **Evidence 09:** Permit Environmental Endorsement ("Evidence 09_Aval ambiental Rossmann")

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