

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 Balxert 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	7
6 Deviation detail	7
6.1 Standard document reference.....	7
6.2 Description of the deviation	8
6.3 VVB information.....	11
6.4 VVB's assessment	11
6.5 Documents:	12

4| Decision summary

To be completed by Gold Standard

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVREQ-454
Date of decision	29/06/2026
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

The deviation request is not approved given that the CME could not demonstrate the homogeneity of the targeted countries (Republic of Korea, Brazil, Canada, Germany, and the United States) with respect to additionality, baseline scenario, emission reductions, or legislation. Furthermore, the PoA design consultation has not yet been demonstrated to cover all five countries at the PoA level.

The CME shall submit real-case VPAs for all countries at the time of PoA Design Certification as per GS requirement.

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

N/A

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

N/A

4.2.4 | Directions for the Gold Standard, if applicable

N/A

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)	

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 :	Yong Sup Shin
Email ID ⁴ :	yongsup.shin@lge.com
Organisation: ⁵ :	LG Electronics Inc.
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	New project GS XXXX	New project GS XXXX
Host country(ies)	Republic of Korea, Brazil, Canada, Germany, United States of America (intended to register real-case VPA for Republic of Korea first, and then expand to Brazil, Canada, Germany, United States of America)		
Project Title	Clean space heating initiative by LG Electronics		
Registry link	New project		
Scale	☐ Microscale (GS) ☒ Small scale ☐ Large scale ☐ Other, if applicable please specify below <i>Insert text here</i>		
Certification Status and corresponding	☐ Listed	☐ Certified design	☐ Certified project ☒ Other

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				PoA and subsequent VPA design document development ongoing
	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	Insert Text here
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

Title	PAR_Programme-of-Activity-Requirements
Version	3.0

Standard document reference	Paragraph	8.10.1 Multi-country Voluntary PoA shall provide a real case VPA DD for each country considered at the time of PoA validation. Exceptions may be requested on a case-by-case basis. The CME shall follow Deviation approval procedure for such deviation request.
-----------------------------	-----------	--

6.2 | Description of the deviation

Title	Asking temporary approval on submitting first real-case VPA under multi-country PoA	
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)
	Since LG Electronics is planning to complete development of remaining real-case VPA within maximum 2 years from the approval of the first real-case VPA which is registered with PoA, it is expected to happen only once. Carbon credits will be generated once other real-case VPAs are approved, therefore it will not occur in repeating monitoring period for each real-case VPA.	
Relevant monitoring period, if applicable	Start date	Dd/mm/yyyy
	End date	Dd/mm/yyyy
Summarise the changes	The proposed deviation seeks approval to submit the PoA Design and a single real-case VPA (Republic of Korea) at the time of PoA Design Certification, while deferring the submission and validation of real-case VPAs for the remaining initially targeted countries (Brazil, Canada, Germany, and the United States) to a later stage. Under the current PoA design, five countries are included within the geographical scope. However, instead of submitting real-case VPAs for all five countries at the time of registration, LG Electronics proposes a phased implementation approach whereby: • The PoA and one representative real-case VPA (Republic of Korea) are validated and submitted at initial registration; and • Additional country-specific VPAs are developed, validated, and included in the PoA subsequently, following the same design and monitoring framework. This approach maintains the overall PoA design but introduces a controlled sequencing of VPA submissions to allow validation of implementation plan, appropriateness of baseline setting approach, and monitoring arrangements prior to expansion to additional countries.	
Reason for deviation	LG Electronics aims to reduce CO₂ emissions through efficient heat pumps and intends to develop a project utilising the TPDDTEC methodology (v5). Whilst the reduction in CO₂ emissions per household achieved through heat pumps may not be significant, the cumulative effect is expected to be substantial. Whilst the long-term goal is to expand the programme's scope to countries worldwide, given that this is a new type of scheme, LG Electronics initially plans to	

	structure the project as a multi-country PoA to target total 5 countries. Individual VPA will cover a maximum of one country. The request is driven by the need to ensure effective and robust implementation of a first-of-its-kind multi-country PoA applying a common technological and monitoring framework across jurisdictions with differing market and regulatory conditions. While the targeted countries (Republic of Korea, Brazil, Canada, Germany, and the United States) are not assumed to be fully homogeneous in terms of baseline conditions and regulatory environments, the PoA is designed to apply: • a consistent technology definition (high-efficiency heat pumps), • a consistent monitoring framework, and • standardised data collection and emission reduction calculation principles under TPDDTEC v5. Given these cross-country differences, developing and validating all country-level VPAs simultaneously may introduce a risk of inconsistent design application and subsequent revalidation requirements. LG Electronics therefore proposes to first validate the robustness, auditability, and practical applicability of the PoA design through an initial implementation in one country under closely controlled conditions. The Republic of Korea has been selected as the initial real-case VPA as it provides the most suitable conditions for this purpose, due to: • the concentration of LG Electronics' operational and technical support capacity, • the presence of an established customer base enabling reliable monitoring data collection, and • the ability to closely manage implementation, stakeholder engagement, and MRV processes during the initial phase. This approach ensures that the first VPA serves as a high-quality reference case for validating the PoA design, rather than being intended as a statistically representative case across all countries. Following this validation, subsequent VPAs will be developed using the same validated framework, thereby improving consistency, reducing rework, and ensuring a more efficient and controlled scale-up of the programme.
Proposed resolution	LG Electronics proposes the following approach: 1. Initial registration phase • Submission of the PoA-DD covering all five countries; • Submission and validation of one real-case VPA (Republic of Korea) as a representative implementation of the PoA design; 2. Validation of design robustness • Use of the initial validation and registration process to confirm: ○ applicability of the methodology, ○ adequacy of monitoring parameters and data collection procedures, ○ clarity of roles and responsibilities, and ○ auditability of emission reduction calculations.

	3. Subsequent inclusion of VPAs - Additional country-specific VPAs (Brazil, Canada, Germany, United States) will be: - developed based on the validated PoA framework, - subject to full validation prior to inclusion in the PoA, and - required to demonstrate consistency with the approved PoA design, including: - technology application, - monitoring approach, - emission reduction calculation principles, and - relevant regulatory considerations. 4. Stakeholder consultation - Stakeholder consultations have been initiated at the PoA level with participation open to all international stakeholders, recognising that the PoA may have cross-country implications. - Although stakeholders from all target countries were invited, participation by international stakeholders (outside of Korea) was limited during the initial consultation phase. This appears to reflect a tendency for stakeholders to participate more actively in consultations directly related to activities within their own countries. - In response, LG Electronics will undertake local stakeholder consultation activities for remaining countries (Brazil, Canada, Germany, and the United States) prior to PoA registration. This is to ensure that feedback from stakeholders across all target countries is captured and, where relevant, incorporated into the overall PoA design. As this is prior to inclusion of each VPA into the PoA, any local conditions, stakeholder concerns, and contextual risks will be fully reflected at the VPA level. This phased inclusion mechanism ensures that all subsequent VPAs remain fully compliant with GS requirements while benefiting from a validated and tested implementation framework.						
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="472 1809 1439 1966"> <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 tCO₂e</td><td>XYZ tCO₂e</td></tr> <tr> <td> </td><td> </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	The deviation primarily affects the sequencing of implementation rather than the technical or methodological integrity of the project. Project design: The PoA design remains unchanged; however, implementation is phased to allow validation of key assumptions and systems prior to scaling across additional countries. This phased approach is intended to enhance design robustness and consistency across VPAs by incorporating lessons learned from the initial implementation into subsequent country roll-outs. Local stakeholder consultation: Initial stakeholder consultations have been conducted at the PoA level with outreach to international stakeholders, recognising the multi-country nature of the programme. However, participation from stakeholders outside the initial host country (republic of Korea) has been limited. To address this, additional consultation efforts will be undertaken prior to PoA registration to actively engage stakeholders from the other target countries through more locally tailored approaches (the local stakeholder consultation for real-case VPA, including at least 1 time physical meeting). Feedback collected through these additional consultations will be incorporated into the PoA design as appropriate. The proposed approach is expected to improve consistency and quality across VPAs, reduce the risk of design inconsistencies and revalidation, and maintain environmental integrity and compliance with GS requirements through full validation of each VPA prior to inclusion. No material impact is anticipated on safeguarding principles, SDG contributions, additionality, or emission reduction calculations, as these will be assessed at the VPA level in accordance with GS requirements.
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>
---	---

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.

Document 2.

Document n.

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