FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: **20/05/2026**
VERSION: **6.1**
NEXT PLANNED UPDATE: **15/05/2028**

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 help@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 5
5.1 | Submitted by 5
5.2 | Details of the entity and its representative submitting the form 5
5.3 | Background information 5
5.4 | Project deviation history 6
6| Deviation detail 7
6.1 | Standard document reference 7
6.2 | Description of the deviation 7
6.3 | VVB information 9
6.4 | VVB's assessment 9
6.5 | Documents: 9

4| Decision summary

To be completed by Gold Standard Secretariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-462
Date of decision	15/07/2026
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] ☒ **Deviation not required** [reason is provided in decision summary]

4.2 | Decision

4.2.1 | Decision Summary

Thank you for submitting the deviation request

The deviation is not required. As per the updated Agriculture Activity Requirements paragraph 4.5.2 footnote 8 Retroactive activities (including standalone activities or VPA) may submit documents for preliminary review within five (5) years of the project start date, **provided that the first submission is made no later than 31 December 2026. Any submission of documents for after 30 June 2026 is allowed only by applying a Paris Agreement Aligned version, which has at least been published for public consultation.**

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

NA

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

NA

4.2.4 | Directions for the Gold Standard, if applicable

NA

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)	

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] :	Rohit Lohia
Email ID[4] :	rohit.lohia@climate-secure.com
Organisation:[5]:	Climate Secure
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*	GS23156	GS23343, GS23344, GS23345, GS23346, GS23347, GS23348, GS23349, GS23350, GS23351, GS23352, GS23670, GS23671, GS23672 and GS23673
Host country(ies)	People's Republic of Bangladesh		
Project Title	GS23156-GS13112 RVPA-1 VPA-2 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-3 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-4 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-5 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-6 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-7 Improved Rice Cultivation in Bangladesh		

[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.
[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

	GS23156-GS13112 RVPA-1 VPA-8 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-9 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-10 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-11 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-12 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-13 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-14 Improved Rice Cultivation in Bangladesh GS23156-GS13112 RVPA-1 VPA-15 Improved Rice Cultivation in Bangladesh
Registry link	Listed PoA: https://registry.goldstandard.org/projects/details/4810
Scale	☐ Microscale (GS) ☒ Small scale ☐ Large scale ☐ Other, if applicable please specify below *Insert text here*

Certification Status and corresponding date of latest status	☐ Listed	☐ Certified design[6]	☐ Certified project[7]	☒ Other *Submitted a request for preliminary review*
	dd/mm/yyyy	*dd/mm/yyyy*	*dd/mm/yyyy*	*14/05/2026*

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 ☒Agriculture Activity Requirements ☐ Blue Carbon and Freshwater Wetlands Activity Requirements ☐ Engineered removals 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	No Deviation(s) have been taken for the aforementioned VPAs earlier.		
Status of the deviation	☐ Approved	☐ Rejected	☐ Under review
	☐ Yes ☐ No		

[6] Design certification date
[7] Date of first issuance approval by Gold Standard

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?	**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	Agriculture Activity Requirements
	Version	1.0
	Paragraph	4.5.2

6.2 | Description of the deviation

Title	Retroactive Agriculture VPA Deadline Alignment with GS4GG LUF	
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)
	Deviation sought due to the requirements that are laid under paragraph 4.5.2 of GS4GG Agriculture Activity Requirements, pertaining to the preliminary review deadlines	
Relevant monitoring period, if applicable	Start date	Dd/mm/yyyy
	End date	Dd/mm/yyyy
	☒ NA	
Summarise the changes	*Under the newly implemented Agriculture Activity Requirements, agricultural projects must now follow the Preliminary Review submission timeline set out in the Principles and Requirements. Before these requirements were published, however, AGR projects were governed by LUF requirements, which gave the Coordinating/Managing Entity (CME) the option to submit a project for Preliminary Review within 5 years of its start date.*	
Reason for deviation	The CME respectfully submits that the application of the one-year retroactivity window under the AGR Activity Requirements to these VPAs is inequitable given the following sequence of events and applicable regulatory framework at the time of the original submission: 1. **Original submission under LUF Activity Requirements:** The Programme of Activities (PoA GS23156 – Improved Rice Cultivation in Bangladesh) and the first real-case VPA (GS13112 – GS23156 VPA-1) were submitted for preliminary review on 27 February 2025 and were subsequently listed on 12 March 2025. At the time of this submission, the governing requirements were the GS4GG Land Use & Forests (LUF) Activity Requirements, not the AGR Activity Requirements. 2. **Five-year retroactivity window under LUF Activity Requirements:** As per Para 3.1.14(b) of the GS4GG LUF Activity Requirements: "Retroactive cycle projects shall submit the required documents to Gold Standard within five years of its start date (time of first submission). Projects submitted at a date later	

	than five years from the project start date will not be eligible for Gold Standard certification." With a project start date of 01 October 2022, the five-year retroactivity window extends to 01 October 2027. The CME's decision to defer the listing and submission of additional VPAs was made in good faith, relying on this five-year allowance. 3. **Basis for deferral**: The deferral of additional VPA submissions was necessitated by the following material factors: • Dynamic and uncertain market conditions, including ambiguity around Paris Agreement alignment of the applicable methodology and its long-term continuity under Gold Standard; • Limited regulatory clarity on whether credits from Alternate Wetting and Drying (AWD) initiatives under voluntary carbon markets would be permitted for export outside the host country, particularly given the inclusion of AWD in the Host Country's Nationally Determined Contribution (NDC). 4. **Retrospective application of AGR Activity Requirements**: In December 2025, Gold Standard restructured agriculture-based projects, to follow newly published AGR Activity Requirements, which were made mandatory for all new agriculture project submissions. Critically, the AGR Activity Requirements reduced the retroactivity window from five years to one year overnight — a retrospective change that placed an unreasonable burden on projects, such as this one, that had already commenced implementation more than one year prior to the publication of the AGR Activity Requirements. 5. **Insufficiency of the 30-day grace period:** The CME further notes that the 30-day grace period offered to apply LUF Activity Requirements (in lieu of AGR Activity Requirements) for existing projects was wholly insufficient to enable the preparation and submission of the comprehensive project documentation required for a preliminary review submission. The significant effort involved in preparing VPA-level documentation makes a 30-day window practically unworkable.
Proposed resolution	Considering the above, the CME respectfully requests that the proposed VPAs be evaluated under the five-year retroactivity window applicable under the LUF Activity Requirements, consistent with the framework under which the PoA and the first real-case VPA were designed and are already listed. The CME further submits that applying the one-year AGR retroactivity window retrospectively to these VPAs would be inequitable and contrary to the legitimate expectations of project developers who had relied on the then-applicable LUF Activity Requirements.
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 *(if yes, fill the table below)*

	Annual emission reduction/removal before applying deviation	Annual emission reduction/ removal after applying deviation
	XYZ tCO_2e	*XYZ* tCO_2e
	☒ any other matrix, *Eligibility under GS4GG certification* ☐ NA	
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.	
This deviation does not affect any of the PoA/VPA aspects listed above; however, its scope is broader as it determines whether the proposed VPAs are eligible for GS4GG certification.		

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.*)

Document 1.
Document 2.
Document n.

DOCUMENT HISTORY

VERSION NUMBER	RELEASE DATE	DESCRIPTION
6.1	15.05.2026	Editorial and structural changes to the template
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