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 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 10
6.4 | VVB's assessment 10
6.5 | Documents: 11

4| Decision summary

To be completed by Gold Standard Secretariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-482
Date of decision	21/08/2026
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 is conditionally approved. The CME is permitted to conduct a remote audit for the current verification of the VPAs: GS12458, GS12673, GS12687 and GS12688, subject to the conditions below.

- The VVB shall confirm in the Verification Report that:
  - It has conducted physical site visits at the project locations during previous audit instances (Validation and 1st Verification)
  - No material changes to project design, technology, or operational arrangements have occurred since the last physical site visit
  - The remote audit procedures provide equivalent assurance for the parameters and evidence being verified
- The VVB shall apply remote audit procedures as prescribed by Site visit and remote audit requirements and procedures
- This deviation applies solely to the current monitoring period (01/09/2024-31/12/2025) and does not establish a precedent for future monitoring periods.

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

The CME shall note that the decision is based on the information provided in the deviation request form and only against the applicable standard requirement quoted in the form below by the CME. The CME shall comply with all other applicable standard requirements until unless specifically mentioned in the deviation decision. The CME shall document the deviation request, its implications, and GS' decision in the appropriate section of the project document.

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

The verifying VVB shall, through appropriate means at disposal, evaluate that the project's compliance with the above-mentioned conditions and provide VVB opinion in the verification report.

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

[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] :	Carlotta Zini
Email ID[4] :	c.zini@southpole.com
Organisation:[5]:	Carbonsink Group srl / South Pole
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*	*GS12458* *GS12673* *GS12687* *GS12688*
Host country(ies)	Tanzania, Manyara Region		
Project Title	• GS12458 - GS12102 VPA-1 Carbon Credit financing for sustainable rural water supply in Manyara Region • GS12673 - GS12102 GS12458 RVPA-1 Carbon Credit financing for sustainable rural water supply in Manyara Region • GS12687 - GS12102 GS12458 RVPA-2 Carbon Credit financing for sustainable rural water supply in Manyara Region • GS12688 - GS12102 GS12458 RVPA-3 Carbon Credit financing for sustainable rural water supply in Manyara Region		

[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

Registry link	**https://registry.goldstandard.org/projects/details/4340** **https://registry.goldstandard.org/projects/details/5044** **https://registry.goldstandard.org/projects/details/5045** **https://registry.goldstandard.org/projects/details/5046**

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 *If other, specify here*
	dd/mm/yyyy	*dd/mm/yyyy*	*04/'06/2026*	*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 ☐ Agriculture Activity Requirements ☐ Blue Carbon and Freshwater Wetlands Activity Requirements ☐ Engineered removals Activity Requirements ☐ Other *Insert name here*

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

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

Standard document reference	Title	GS Site Visit and Remote Audit Requirements and Procedures
	Version	V2.0
	Paragraph	para 4.1.1

6.2 | Description of the deviation

Title	Request for deviation from GS Site Visit and Remote Audit Requirements and Procedures – V2.0, para 4.1.1 regarding the mandatory physical site visit for PoA verification exceeding 200,000 tCO2eq	
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)
Relevant monitoring period, if applicable	Start date	01/09/2024
	End date	31/12/2025
	☐ NA	
Summarise the changes	The project is currently undergoing its second verification for 4 constituent VPAs. The selected VVB is the same institution that successfully conducted the physical site visits during both the Validation and the 1st Verification phases. All project timelines have been strictly respected. According to the "GS Site Visit and Remote Audit Requirements and Procedures – V2.0, para 4.1.1", a remote audit for a PoA verification is strictly permitted only if the total verified emission reductions for the audit instance are below 200,000 tCO2e. In this specific monitoring period, the 4 VPAs combined have exceeded this threshold.	

	Consequently, we are formally requesting a deviation to allow a Remote Audit instead of a physical site visit.
Reason for deviation	The threshold of 200,000 tCO2e was exceeded solely due to a temporary and strategic extension of the Monitoring Period (MP), which spanned approximately 487 days instead of the standard 365 days. This extension was strictly operationalized to end on December 31st, 2025. Considering the monitoring period extended to 31/12/2025: GS12458 (01/09/2024-31/12/2025): 61,776 tons GS12673 (01/09/2024-31/12/2025): 51,474 tons GS12687 (01/09/2024-31/12/2025): 48,455 tons GS12688 (01/09/2024-31/12/2025): 49,421 tons Total per group of VPAs: 211,126 tons Otherwise the 365-days ERs generated per each VPA: GS12458 (01/09/2024-31/08/2025): 46,014 tons GS12673 (01/09/2024-31/08/2025): 38,555 tons GS12687 (01/09/2024-31/08/2025): 35,602 tons GS12688 (01/09/2024-31/08/2025): 36,139 tons Total per group of VPAs: 156,310 tons
Proposed resolution	The risk of missing material non-conformities via a remote audit is negligible due to the following mitigation factors: - The VVB is highly familiar with the project, having already performed physical site visits on the exact same locations during Validation and the 1st Verification. - The project design, technology, management systems, and stakeholders have remained entirely unchanged. - The VVB can thoroughly cross-verify the dual-survey documentation, remote data logs, and interview stakeholders via video-conferencing, achieving the same level of assurance as a physical visit. Given that the threshold breach is a mathematical consequence of a structural alignment for the post-2025 transition—and backed by extra monitoring safeguards (two surveys)—we kindly request the Gold Standard Foundation to approve this remote audit deviation.
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, please specify… ☐ NA	
Summary of the impact	The rationale behind this choice is twofold: - Methodological Alignment (Paris Agreement Transition): The extension allows the project to align all VPA vintages perfectly to the same transition timeline. Starting from January 1st, 2026, all VPAs will seamlessly shift to the new Paris Agreement (PA) aligned methodological versions. This prevents fractional monitoring periods overlapping two different methodological frameworks, ensuring long-term transparency and administrative clarity. - Enhanced Monitoring Rigor: To counter any potential data gaps arising from a longer MP, the project participant proactively conducted two distinct monitoring surveys. The first survey covered the initial 365-day timeframe, and the second covered the remaining period up to 487 days. This dual-survey approach guarantees that the data collected is highly accurate, fully auditable, and conservative.	
Insert text here		

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