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

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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 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.

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4| Decision summary

To be completed by Gold Standard Secretariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-490
Date of decision	14/08/2026
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 request is not approved.

The CME shall submit the request for renewal of crediting period and transition of PAA methodology by 04/11/2026 as per P&R: Requirements for Paris Agreement Alignment, paragraph 3.3.2:

"3.3.2 | However, if a required PA-Aligned Methodology is unavailable by a project's required submission deadline, the project shall be granted an automatic exemption from that deadline. In such cases, the project shall be required to complete Submission within six (6) months after the relevant PA-Aligned methodology is published."

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

The project developer 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 project developer. The project developer shall comply with all other applicable standard requirements until unless specifically mentioned in the deviation decision. The project developer 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

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
Does this decision set a precedent for future projects with similar circumstances?[2]	☐ Yes ☒ 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 (Project developer representative)

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

Item	Information
Name[3] :	Alexandre Dunod
Email ID[4] :	a.dunod@aera-group.fr
Organisation:[5]:	AERA Group
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 GS1385	☒ VPA
GS ID	*N/A*	*GS1385*	*GS11564*
Host country(ies)	Ghana		
Project Title	GS1385 Man and Man Enterprise Improved Cooking Stoves Programme in Ghana - VPA002 (Western Region)		
Registry link	**https://registry.goldstandard.org/projects/details/3550**		
Scale	☐ Microscale (GS) ☒ Small scale ☐ Large scale ☐ Other, if applicable please specify below *Insert text here*		

[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

Certification Status and corresponding date of latest status	☐ Listed	☒ Certified design[6]	☒ Certified project[7]	☐ Other *If other, specify here*
	dd/mm/yyyy	*14/03/2023*	*19/02/2024*	*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	☒Gold Standard for the Global Goals — Principles & 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	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] Design certification date
[7] Date of first issuance approval by Gold Standard

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 for the Global Goals — Principles & Requirements (101_PAR)
	Version	v2.1 (31.01.2025)
	Paragraph	para 3.4.11.1

6.2 | Description of the deviation

Title	Delayed CP renewal validation to align renewal directly with RECH v5.0	
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	12/07/2026
	End date	30/06/2027
	☐ NA	
Summarise the changes	The Coordinating/Managing Entity (CME) requests a temporary deviation to complete the crediting period renewal (re-validation) of VPA002 (Western Region) after the end of its current crediting period (12/07/2021 to 11/07/2026), rather than before that date. The renewal will be conducted directly under the Paris-Aligned methodology RECH v5.0 (PAA-M400-08). Pursuant to GS4GG Principles & Requirements para 3.4.11.1, the renewal date shall be the first day immediately following the end date of the current crediting period (12/07/2026), so that the renewed crediting period is continuous with the previous one, with no gap. The CME requests approval to defer completion of the renewal validation to 2027 while retaining full crediting continuity, such that all emission reductions achieved during the interim period are verified and issued retroactively upon completion of the re-validation. The requested deviation period runs from 12/07/2026 to 30/06/2027. Refer to latest version of Deviation Request Requirements and Procedures for requirements and guidelines	
Reason for deviation	RECH v5.0 (PAA-M400-08) was published on 5 May 2026 and, per its Section 3.3, enters into force 90 days after publication, i.e. on or around 3 August 2026 — after the current crediting period end date of VPA002 (11/07/2026). The PoA (GS1385) and its real-case VPA001 (GS2094) are currently undergoing crediting period renewal under TPDDTEC v4.0. As all vintage-2026 and onward issuances must be quantified under a Paris-Aligned methodology, completing this renewal under v4.0 now would require an immediate further transition to RECH v5.0 within the same year — two validation exercises, two review-fee	

<table>
<tr><td></td><td>cycles and two full baseline campaigns (including two separate Kitchen Performance Test field campaigns) for no gain in environmental integrity. RECH v5.0 also introduces substantial new field requirements (mandatory baseline and project KPTs, associated sampling and on-site auditing) that can only be finalised once the methodology is in force. As Gold Standard's own guidance recognises, vintage-2026 emissions are typically verified and issued in 2027; the short interval between the entry into force of RECH v5.0 (~3 August 2026) and the current crediting period end date makes it impracticable to complete a robust renewal validation under RECH v5.0 before that end date.</td></tr>
<tr><td>Proposed resolution</td><td>The CME will conduct the crediting period renewal of VPA002 (Western Region) directly under RECH v5.0, together with the PA-Alignment transition of the PoA and its VPAs, as a single combined validation, planned for the first half of 2027 within the requested deviation window ending 30/06/2027. Continuity of the crediting period is fully preserved: pursuant to para 3.4.11.1, the renewal date shall be the first day immediately following the current crediting period end date (12/07/2026), with no gap between crediting periods. All emission reductions achieved from the end of the current crediting period until completion of the renewal validation shall remain fully creditable, and shall be verified and issued retroactively during the first verification following completion of the renewal validation — consistent with Gold Standard's treatment of deferred issuance during the transition to Paris-Aligned methodologies, whereby issuance is postponed but not reduced, and credits are issued retroactively once the methodology is applied. Emission reductions for the entire period will be quantified conservatively under RECH v5.0, on the basis of a single baseline established under that methodology (including the mandatory baseline and project KPT campaigns), ensuring the accuracy, completeness and conservativeness of quantification for the full renewed crediting period. This approach ensures no loss of emission reductions arising solely from the timing of RECH v5.0's entry into force shortly after the current crediting period end date.</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 tCO2e</td><td>XYZ tCO2e</td></tr></table>
☐ any other matrix, please specify…</td></tr>
</table>

	☒ NA
Summary of the impact	The deviation concerns solely the timing of the renewal re-validation and the version of the methodology applied; it does not affect the project design, additionality, regulatory compliance, safeguarding principles, local stakeholder consultation or SDG contributions, all of which remain unchanged. The crediting period remains continuous under para 3.4.11.1, with no gap between the current and renewed crediting periods, and all emission reductions achieved during the interim period remain fully creditable through retroactive issuance upon completion of the re-validation. The applicable methodology changes from TPDDTEC v4.0 to RECH v5.0: emission reductions for the renewed crediting period will be quantified under RECH v5.0, which introduces measured project fuel consumption via mandatory KPTs, the Downward Adjustment Factor, per-capita baseline caps and the Hawthorne Effect adjustment. As a result, the annual emission reduction volume is expected to be quantified more conservatively than under v4.0; the precise figures will be established through the baseline and project KPT campaigns conducted under RECH v5.0 and confirmed at validation. No verifiable v5.0-based figures are available at the date of this request, as the field campaigns can only be finalised once the methodology is in force (3 August 2026). This ensures a conservative, methodologically coherent outcome with no loss of the crediting period itself.

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. Notification of Intent letter — VPA002 (CME, Man and Man Enterprise), dated 01/07/2026.

Document 2. GS ARM Team email confirming a deviation request is required (dated July 2026).

Document 3. RECH v5.0 (PAA-M400-08), Section 3.3 — entry into force reference.

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