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 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.

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4| Decision summary

To be completed by Gold Standard

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-508
Date of decision	08/09/2026
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 for the delay in conducting the Local Stakeholder Consultation (LSC) and submission for regular VPA GS23302 under PoA GS12187 is approved.

The VPA Start Date must be defined as the GS4GG definition, and the VPA is permitted to start its Crediting Period on 01/07/2024 or 2 years from the date of Design Certification of GS23302 which is later, corresponding to the commencement of commercial operations. The project developer and VVB must ensure all other applicable standard requirements are verified during inclusion.

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 validating VVB shall, through appropriate means at disposal, evaluate that the project's compliance with the above-mentioned conditions and provide VVB opinion in the validation 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)	

[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] :	Tom Morton
Email ID[4] :	tom@co2.org
Organisation:[5]:	Tamuwa DMCC
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			GS23302
Host country(ies)	Kenya		
Project Title	GS12187 – GS23302 Biomass Briquettes at Kensalt		
Registry link			
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 Regular VPA undergoing combined Design & Performance Review
	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 ☐ 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	*DEVRQ_228*		
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

	This new DEVRQ is the same as DEVRQ_228. In this VPA-DD, we had put the Start Date as the first commercial-level delivery of fuel after tests. This has been rejected, as it needs to be when the investment decision was made. Hence the LSC date is now more than 1 year from the Start Date.

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 Principles & Requirements
	Version	2.1
	Paragraph	4.1.35

6.2 | Description of the deviation

Title	Start Date and Date of LSC Meeting non-conformity	
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	
	End date	
	☒ NA	
Summarise the changes	**Summary of Request**: to formalise the non-conformity in the Start Date, First Submission Date and delay to the LSC in a Real VPA in the registered POA (GS12187). **Context**: In "the real world" the decision to undertake the investment required for the activities in the POA was taken when Tamu DMCC (the CME) received capital funding in the region of US$6,000,000 from Glencore as a pre-purchase of carbon credits. This up-front financing is being used to finance all investments required in the POA. This Agreement was signed on 26/04/2023. Money was committed to the factory on 05/05/2023 (first invoice for equipment purchase), which is the Registered Start Date of the POA and 1st VPA. It was decided to focus on Registration of the POA (GS12187) and the first VPA (GS12188) and then move on to the carbon asset development for the other VPAs in the Programme. Slow progress meant that initial Registration did not occur until 18/09/2024.	

Meanwhile, capital was committed on 16/10/2023 to buy manufacturing equipment to serve the needs of the new VPA, Kensalt (GS23302).

Time Delay: The delay in Registration, as well as some other operational challenges, has led to some time-slip in the carbon development. In turn this means that some of the timings with regards to the Gold Standard's definition of Start Date, First Submission and further Stakeholder Consultation are being viewed as a non-conformity by the VVB.

Integrity: Appreciating that the Gold Standard rules are in place to ensure integrity, we can assure the Gold Standard TAC that:

1) Carbon finance has always been at the centre of the Tamuwa Business and this VPA (Kensalt) and
2) Stakeholders have been consulted in great depth both in the formal Gold Standard proscribed meetings and in a wider context.

Request: Bearing the above in mind, we request that The Gold Standard allows Tamu DMCC to have the following dates in GS23303.

The original Start Date in the VPA-DD has been raised as a non-conformity in GS Review Round 2. Editing the Start Date to be the time that capital was committed, means that other dates in the timeline would become non-compliant.

Therefore we request that:

VPA	Start Date	C.P. Start	L.S.C.	1st Submission
GS23302	16/10/2023	01/07/2024	14/05/2025	30/05/2025

- **Start Date**: Expenditure on a second round of equipment to supply briquettes to the VPA
- **Crediting Period Start**: When testing had finished at the client's factory and it was in commercial operation with briquettes.
- **L.S.C**.: Date of the formal consultation for each VPA, although the majority of stakeholders
  a) had been consulted at the Level of POA & initial VPA in March 2023 and
  b) Had face to face discussions with the project proponent and were fully aware of the activities and the involvement of carbon finance. This is longer than one year after the Start Date, As required in PAR Para 4.1.35 (V 2.1).
- **1st Submission**: Under the combined Inclusion and First Verification track, 1st Submission is when documents are submitted to the VVB. Whilst we formally requested a quotation to the VVB on the 30/05/2025 we had discussed the work with

	them at the time of the registration of the POA during the second half of 2023 and 2024.

Detailed Timeline, as Requested by the GS for the project

All evidence in Table 1 was provided with DEVRQ_228 and is not re-submitted.

Table 1: Background And Initial Registration POA 12187 & First VPA 12188

Date	Action	Evidence
April 2017	Sent Prior Consideration Notification to the UNFCCC for CDM	170405 Prior consideration UNFCCC
Oct 2019	Lease on Tamuwa Factory	191001 Original Lease on Tamuwa Factory
June 2020	Received Carbon Report from ClimateCare on potential methodologies	200601 ClimateCare Carbon Proposal
Feb 2021	Contract for Supply of Biomass Briquettes signed with KTDA	210211 Contract with KTDA
Feb 2022	Agreement with Rainforest Alliance's ERCHRE Project for training on the implementation of biomass briquettes into the tea sector in Kenya	220228 Rainforest Alliance Tamuwa Agreement
July 2022	Testing in KTDA tea factories	220701 Presentation to KTDA
August 2022	Appoint Tom Morton as Carbon Advisor	220817 Tom Morton Appointment Letter
Sept 2022	Tea Trial Report, Boito Tea Factory	220930 KTDA Report Trial at Boito
March 2023	Local Stakeholder Consultation GS12187 & GS12188	230322 GS 12187 & 8 Consultation Minutes
May 2022	220520 Tamuwa VER Term Sheet	220520 Tamuwa VER Term Sheet
April 2023	Signed agreement with Glencore, Singapore for US$6 million pre-finance to build the business, in return for transfer of future carbon credits	230426 ERPA with Glencore Singapore
April 2023	Signed Agreement to transfer carbon rights from Tamuwa Limited (Kenya) to Tamu DMCC, its parent	230426 Tamuwa-Tamu DMCC GHG Transfer Agreement
May 2023	Board Resolution to proceed with GS12187 and authorise work	230501 Tamu DMCC Board Resolution
May 2023	Committed first funds from Glencore – start date	230505 Start Date of POA - Ronak Engineering Invoice
May 23	Initial interaction with Earthood regarding validation	230522 Initial interaction with Earthood
June 2023	When did we contract Earthood	230608 Service Agreement Earthood Tamu DMCC

Aug20 23	Submit new Baseline to Gold Standard for Non-Renewable Biomass	230823 GS12187 Meth_Revision_Application (v1.0)
Oct 2023	NRB Baseline is formally approved	231009 NMC_98 Approval of NRB Baseline
Oct 2023	Earthood Site Visit	231010 Earthood Invoice for Site Visit E-mail Earthood Invoice for Site Visit Oct 2023 E-mail 231010 Earthood Invoice for Site Visit
June 2024	Prior Consideration PACM submitted	240624 Prior Consideration PACM
Set 2024	Start formal application to NEMA under the Carbon Regulations for all activities in the POA	240927 Letter to DNA
Sept 2024	Complete Design Review GS12187 & GS12188	
Sept 2024	First issuance GS12188	
Apr 25	Application for a Licence under the new regulations to NEMA	250402 Tamuwa DNA Letter

Table 2: Timeline for GS23327 Regular VPA, Kensalt

March 2023	Local Stakeholder Consultation for GS12187 (POA) & GS12188 (1st VPA) which included many of the stakeholders for GS23302	230322 GS 12187 & 8 Consultation Minutes
Jan–Mar 2024	Testing in the Pwani factory	
Oct 2023	Fuel Supply contract to Kensalt, with Carbon Waiver	231001 Kensalt fuel supply contract, with carbon transfer clause 9.4
Oct 2023	Purchased further equipment to expand production at Tamuwa for new VPA	231016 Ronak Engineering Invoice
July 2024	Finished Testing and started deliveries for the VPA	240709 Sample Delivery Note to Kensalt
Sept 2024	POA and Real VPA Registered	
Jan 2025	Started drafting Kensalt VPA-DD	
April 2025	Realised that we needed a separate LSC, although we had already done extensive consultation	
April 2025	Sent out the invitation to Stakeholders (14th April 2025)	GS23302 Kensalt LSC (v.2.0) UNREDACTED
May 2025	Kensalt LSC Report	As above
May 2025	Sent document to Earthood for contracting	250530 Earthood Contracting e-mail
May 2025	Contracted Earthood for Inclusion & Verification (Revised Final Contract)	250702 GS.VER.25.044_Tamu DMCC_Contract
July 2025	Date of Listing as per GS Review Round 1	
July 2025	VVB Site Visit	
July 2026	GS 2nd Round Review	

<table>
<tr><td>Reason for deviation</td><td>The GS 2nd Round Review raised a non-conformity in Start Date. Changing the Start Date to commitment of capital means that certain other key dates will not be compliant – hence this Deviation Request.

It is essentially the same as DEVRQ_228 that was approved.

That Deviation was required because of a delay in carbon asset development at POA level and then, due to operational challenges, there was some delay in carrying out certain Gold Standard requirements – although we stress that this has not vitiated the integrity of the project nor the voices of stakeholders.</td></tr>
<tr><td>Proposed resolution</td><td>We propose that the Start Date is 16/10/2023 when further equipment was ordered. Also, that the slight delay in the LSC at the client site is allowed, even though it is over one year from the revised Start Date, given that it is within one year of the Crediting Period.</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…
☒ NA</td></tr>
<tr><td>Summary of the impact</td><td>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.</td></tr>
<tr><td colspan="2">We do not feel that any of the above are impacted, because extensive stakeholder consultation was carried out at the time of the POA and the Real VPA process. Other key stakeholders are well aware of the project and its activities.</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.)

- GS23302 VPA-DD (before responses to GS Rd 2 attended to),
- We also supply a package of documents which are all referenced above, relating to timeline for the VPA.

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