

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

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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.

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	5
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:	11

4| Decision summary

To be completed by Gold Standard

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVQR-420
Date of decision	11/06/2026
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 approved. The project developer shall update and justify the changes in the MR for the 2025 vintage. For 2026 vintage onward, the project developer must apply an additional PAA methodology transition design change.

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

The verifying VVB shall, through appropriate means at disposal, evaluate 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 project developer 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 :	Mark Turgesen
Email ID ⁴ :	mturgesen@impactcarbon.org
Organisation: ⁵ :	Impact Carbon
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	-	GS 11189	GS 11306
Host country(ies)	Nigeria		
Project Title	Improved Cookstove Programme - Nigeria – VPA48		
Registry link	https://registry.goldstandard.org/projects/details/3327		
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 <i>If other, specify here</i>

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	dd/mm/yyyy	dd/mm/yyyy	23/08/2024	dd/mm/yyyy
Applied version of Standard	☒ GS4GG ☐ Previous version of Gold Standard			
		☐ 1.0	☐ 1.1	☐ 1.2
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			

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	DEV_489		
Status of the deviation	☒ Approved	☐ Rejected	☐ Under review
Reference number	DEV_500		
Status of the deviation	☒ Approved	☐ Rejected	☐ Under review
Reference number	DEV_520		
	☒ Approved	☐ Rejected	☐ Under review
Reference number	DEV_770		
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	GS VPA-DD 11306 Nigeria VPA-48 v 7.0 30082023
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Standard document reference		GS VPA-DD 11306 Nigeria VPA-48 v 11.0 08102025_ Clean
	Version	1. 7.0 2. 11.0
	Paragraph	Complete VPA-DD

6.2 | Description of the deviation

Title	Temporary application of previously design-certified VPA-DD (pre CCP label, v7.0) for a single monitoring period (2025 vintage)	
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)
	The request is for 2025 vintage only.	
Relevant monitoring period, if applicable	Start date	01/01/2025
	End date	31/12/2025
Summarise the changes	Impact Carbon requests a temporary, one-monitoring-period deviation for VPA48 (GS11306) to apply the previously Gold Standard design-certified VPA-DD version (v7.0, dated 30/08/2023) for the 2025 monitoring period (CP1 MP4: 01/01/2025 – 31/12/2025). This deviation is limited strictly to the 2025 monitoring period and does not extend beyond this timeframe. The request does not involve any change to the applied methodology (GS TPDDTEC v3.1), monitoring approach, sampling plan. All parameters, equations, and monitoring processes remain consistent with those already approved under the Gold Standard framework. The previously design-certified VPA-DD version (v7.0) remains valid within the current crediting period (01/11/2021 to 31/10/2026), with parameter applicability extending through the end of 2025. Its temporary application does not introduce any new or unvalidated/unverified methodological elements. Subsequent updates to the VPA-DD (latest version v11.0 dated 08/10/2025) were implemented to align with CCP labelling requirements and reflect adjustments related to CCP eligibility and accounting alignment, without altering the core underlying emission reduction methodology or monitoring plan. The deviation enables issuance of non-CCP-labelled VERs for the 2025 monitoring period only, using the pre-CCP-aligned VPA-DD. From the subsequent monitoring period (2026 onward), the VPA will fully revert to the currently approved CCP-aligned VPA-DD and/or undergo mandatory design change or CP renewal for PA alignment. There will be no overlap or double counting between CCP-labelled and non-CCP-labelled credits. Monitoring periods will remain clearly segregated, and registry records will ensure full traceability. Also, no selective application of parameters across different VPA-DD versions will be undertaken within the same monitoring period.	

Reason for deviation	The requested deviation is driven by the timing of regulatory developments and evolving market conditions relevant to the project. The deviation will enable issuance of non-CCP-labelled VERs for 2025 monitoring period, which are eligible for the CORSIA compliance market, where a significant supply shortage of eligible credits currently exists. This opportunity is further enabled by a Letter of Authorization received from the Federal Government of Nigeria in February 2026, qualifying VPA48 credits for Article 6.2 transactions, and represents a critical funding development for our program that has seen limited credit sales since its 2021 inception. This regulatory development further supports the use of 2025 vintage credits in compliance markets and creates a time-sensitive opportunity aligned with current eligibility conditions. Impact Carbon proactively and voluntarily transitioned to the CCP-aligned VPA-DD in anticipation that CCP labelling would attract stronger market demand. To date, however, no CCP-labelled credits (issued for 2024 vintage) from this programme have been sold. Also, non-CCP-labelled credits issued under the pre-CCP-aligned VPA-DD are eligible for CORSIA, and under CORSIA's framework, non-CCP and CCP credits carry equivalent value. Thus, application to the pre-CCP-aligned VPA-DD for this single monitoring period represents the most commercially rational path to access this market window. The ability to access compliance markets such as CORSIA is critical to ensuring continued implementation, scaling of activities, and delivery of associated sustainable development benefits. The deviation is therefore requested as a temporary and targeted measure to align the 2025 monitoring period with these regulatory and market conditions, without altering the underlying methodological framework or project design. Impact Carbon's use of this approach is entirely consistent with GS requirements and safeguards and does not compromise environmental integrity standards. The pre-CCP-aligned VPA-DD is a Gold Standard-approved document applying GS TPDDTEC v3.1 (25/08/2017), and remains methodologically valid, with parameters applicable through the end of 2025 under ongoing CP1. No changes are proposed to the applied methodology, monitoring plan, sampling procedures. Also, kindly note that the differences between the pre-CCP and CCP-aligned VPA-DD versions arise from accounting adjustments related to CCP eligibility criteria rather than changes to core methodological assumptions. Therefore, the temporary use of the pre-CCP version does not result in overestimation of emission reductions beyond levels already validated by Gold Standard.
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	The deviation is strictly time-bound to the 2025 monitoring period (CP1 MP4). From 2026 onward, the project will continue exclusively under the currently approved CCP-aligned VPA-DD and/or applicable PA-aligned requirements. The deviation does not affect additionality, safeguarding principles, SDG contributions, or compliance with applicable regulatory requirements in Nigeria.				
Proposed resolution	Impact Carbon proposes to implement the requested deviation by applying the previously Gold Standard design-certified VPA-DD version (v7.0, dated 30/08/2023) exclusively for the 2025 monitoring period (CP1 MP4: 01/01/2025 – 31/12/2025). The following measures will be implemented to ensure controlled and transparent application of the deviation: 1. Application of VPA-DD Version: The pre-CCP-aligned VPA-DD (v7.0) will be used in its entirety for the 2025 monitoring period. The pre-CCP-aligned VPA-DD is a Gold Standard-approved document and remains methodologically valid, conservative, and fully compliant with the applicable version of the Gold Standard (v3.1, 25/08/2017) under which this VPA was originally designed certified. No changes are proposed to the underlying TPDDTEC methodology, monitoring plan, sampling procedures. No selective application of parameters, equations, or procedures across different VPA-DD versions will be undertaken within the same monitoring period. 2. Documentation and Transparency: The deviation and its application will be clearly documented in the monitoring report (MP4) and verification report, including explicit reference to the applied VPA-DD version. 3. Mandatory PA-aligned VPA-DD: From the subsequent monitoring period (2026 onward), the project will undergo a mandatory design change or CP renewal to align with GS4GG PA 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 <i>(if yes, fill the table below)</i> <table border="1"> <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>285,109 tCO₂e</td><td>918,667 tCO₂e</td></tr> </tbody> </table>	Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation	285,109 tCO ₂ e	918,667 tCO ₂ e
Annual emission reduction/removal before applying deviation	Annual emission reduction/removal after applying deviation				
285,109 tCO ₂ e	918,667 tCO ₂ e				

	☐ any other matrix, please specify...
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.

Project design: The deviation does not alter the fundamental design of VPA48. The pre-CCP-aligned VPA-DD covers the same stove types, fuel types, geographic scope, target beneficiary households, and distribution model as the current CCP-aligned VPA-DD. The sole design-level difference is the absence of ICVCM Core Carbon Principles (CCP) labelling requirements, which were introduced during the CCP alignment process earlier this year. All other design elements including additionality rationale, safeguarding assessment, and SDG impact remain unchanged.

Annual emission reduction volume:

Kindly note that the difference in ERs between the pre-CCP and CCP-aligned VPA-DD versions arise from accounting adjustments related to CCP eligibility criteria rather than changes to core methodological assumptions, without altering the underlying emission reduction methodology or monitoring plan. The resulting ER volumes are fully in line with what is approved by Gold Standard through the 2025 vintage under the pre-CCP-aligned VPA-DD under CP1.

Therefore, the temporary use of the pre-CCP version does not result in quantification of emission reductions beyond levels already validated and approved by Gold Standard.

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>
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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. GS VPA-DD 11306 Nigeria VPA-48 v 11.0 08102025_ Clean.pdf

Document 2. GS VPA-DD 11306 Nigeria VPA-48 v 7.0 30082023.docx

Link: <https://assurance-platform.goldstandard.org/project-documents/GS11306>

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