FORM

FORM - DEVIATION REQUEST SUBMISSION

PUBLICATION DATE: **15/05/2026**
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 7
6| Deviation detail 8
6.1 | Standard document reference 8
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 Secratariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-448
Date of decision	14/07/2026
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]

4.2 | Decision

4.2.1 | **Decision Summary**

The deviation is not approved. The CME shall submit the crediting period renewal documentation and Renewal Opinion by a PAA approved VVB for Design Review to Gold Standard within six months of the publication of the applicable methodology following the 'Guidance for Paris Agreement Alignment'.

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)	

[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 *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	*dd/mm/yyyy*	*23/08/2024*	*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	☐ 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-420		
Status of the deviation	☒ Approved	Status of the deviation	☒ Approved
Reference number	DEV_489		
Status of the deviation	☒ Approved	Status of the deviation	☒ Approved
Reference number	DEV_500		
Status of the deviation	☒ Approved	Status of the deviation	☒ Approved

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

Reference number	DEV_520		
	☒ Approved		☒ Approved
Reference number	DEV_770		
Status of the deviation	☒ Approved	Status of the deviation	☒ Approved
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	• Principles & Requirements • Guidance for Paris Agreement Alignment
	Version	• v.2.1 • v.1.0
	Paragraph	• 5.1.45 • 4.1.1

6.2 | Description of the deviation

Title	Extension request for submission of Renewal opinion by VVB for Design Review to Gold Standard	
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	Dd/mm/yyyy
	End date	Dd/mm/yyyy
	☒ NA	
Summarise the changes	In line with Section 5.1.45 of the Gold Standard 'Principles and Requirements', the crediting period renewal submission for the subject project is due by 31 October 2026. However, Gold Standard published the RECH v5.0 methodology on 5 May 2026, which is applicable to the subject project. In line with Section 4.1.1 of the 'Guidance for Paris Agreement Alignment v1.0', projects are required to complete the submission within six months of the publication of the applicable methodology. Accordingly, the renewal submission is required to be completed by 4 November 2026.	

	This deviation request seeks approval to extend the deadline for submission of the Renewal Opinion by a VVB for Design Review to Gold Standard. As RECH v5.0 is a newly published methodology, it introduces several new requirements and significantly expands the scope of data collection and assessment activities compared to previous methodology versions. The CME required additional time to review and interpret the new requirements and prepare the necessary implementation plan. Furthermore, there was a delay in initiating field activities due to the absence of a published sample questionnaire associated with the RECH requirements, particularly concerning ICS 7: Baseline Scenario Survey Results. On 25 May 2026, the CME contacted Gold Standard to seek clarification on the expected questionnaire publication. On 3rd June 2026, Gold Standard responded, advising the CME to develop and use its own questionnaire based on the methodological requirements, as the sample baseline questionnaire had not yet been published as a separate document. In addition, the new methodology requires the completion of baseline surveys and Kitchen Performance Tests (KPTs) using substantially larger sample sizes than those required under previous methodologies. These activities are resource intensive and require significant time for planning and field implementation. Given the novelty of the methodology, the absence of supporting guidance documents at the time of publication, and the expanded field survey and KPT requirements, the CME considers the six-month timeline insufficient to adequately complete all necessary activities and prepare a robust renewal submission. Therefore, this deviation request seeks approval to extend the deadline for submission of the crediting period renewal documentation by **three months**, from **4 November 2026** to **4 February 2027**. The requested extension will enable the CME to complete all required surveys, KPTs, data analysis, and documentation in accordance with the requirements of RECH v5.0, thereby ensuring the quality, completeness, and integrity of the renewal submission.
Reason for deviation	The deviation is requested to extend the deadline for submission of the crediting period renewal documentation and Renewal Opinion by a VVB for Design Review from 4 November 2026 to 4 February 2027. The applicable methodology, was published on 5 May 2026 and introduced significant new requirements compared to previous methodology versions, including expanded baseline surveys and Kitchen Performance Tests (KPTs) with substantially larger sample sizes.

<table>
<tr><td></td><td>Additional time was required for the CME to review and interpret the new requirements and develop an implementation plan.

Furthermore, the initiation of field activities was delayed due to the absence of a published sample baseline questionnaire associated with the RECH requirements. The CME sought clarification from Gold Standard on 25 May 2026 and received confirmation on 3 June 2026 to proceed with a self-developed questionnaire aligned with the methodology requirements.

Given the novelty of the methodology, the delayed availability of supporting guidance, and the extensive survey, KPT, data analysis, and documentation activities required, the six-month timeline is insufficient to complete the renewal process while ensuring compliance with RECH v5.0. The requested three-month extension will allow the CME to complete all required activities and submit a robust and compliant crediting period renewal package.</td></tr>
<tr><td>Proposed resolution</td><td>The proposed resolution is to extend the crediting period renewal submission deadline by three months, from 4 November 2026 to 4 February 2027.

The requested extension applies solely to the timeline for submission of the crediting period renewal documentation and Renewal Opinion to Gold Standard. No changes are proposed to the applicable methodology (RECH v5.0), monitoring approach or any other requirements established under the Gold Standard framework.</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>
</table>

The deviation does not alter the fundamental design of VPA48. The proposed resolution is to extend the crediting period renewal submission deadline by three months, from 4 November 2026 to 4 February 2027.

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