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–481
Date of decision	27/07/2026
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**

Gold Standard approves the requested deviation from Annex A, Paragraph 1.2.1 of the GHG Emissions Reductions & Sequestration Product Requirements, which requires publication of the Host Country Letter of Authorization (LoA) on the UNFCCC Centralized Accounting and Reporting Platform (CARP) or the Host Country's Article 6.2 tracking registry.

The approval is based on the fact that the LoA has been duly issued by the NCCC of Nigeria, and the required documentation has been submitted to the UNFCCC for publication on CARP. The current inability to publish the LoA on CARP or an Article 6.2 registry results from processes outside the control of the Project Developer. Furthermore, the LoA has been made publicly available through the official NCCC website, thereby meeting the underlying intent of the requirement to ensure transparency and public access to the authorization.

This approval is subject to the following conditions:

1. The LoA shall remain publicly accessible on the official NCCC website until it is published on CARP or Nigeria's Article 6.2 registry.
2. This deviation applies solely to the publication channel specified in Annex A, Paragraph 1.2.1 and does not exempt the project from any other Article 6, CORSIA, or corresponding adjustment requirements.

Gold Standard considers that, under the specific circumstances presented, the proposed approach maintains the transparency and integrity objectives of the requirement while providing a practical interim solution until the prescribed publication mechanisms become available.

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

The VVB shall, at each relevant validation, verification and/or certification event until publication on CARP or Nigeria's Article 6.2 registry, confirm and report that:

- the Letter of Authorization remains publicly available on the official NCCC website;
- the authorization remains valid and unchanged; and
- the Project Developer has complied with the conditions of this deviation.

The FAR may be closed once the VVB confirms that the Letter of Authorization has been published on the UNFCCC CARP or Nigeria's Article 6.2 registry in accordance with Annex A, Paragraph 1.2.1.

4.2.4 | Directions for the Gold Standard, if applicable

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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] :	PETER SCOTT
Email ID[4] :	peter.scott@burnmfg.com
Organisation:[5]:	BURN Manufacturing
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*	*GS 11671 GS 12282 GS 12283* *GS 12505GS 11741GS 12295*
Host country(ies)	Federal Republic of Nigeria		
Project Title	GS10789 GS11671 VPA61: Efficient and Clean Cooking for households in Nigeria GS10789 GS11673 RVPA-63: Efficient and Clean Cooking for households in Nigeria GS10789 GS11673 RVPA-64: Efficient and Clean Cooking for households in Nigeria GS10789 GS 11673 RVPA-65: Efficient and Clean Cooking for households in Nigeria GS10789 VPA66: Efficient and Clean Cooking for households in Nigeria GS11673 RVPA-67: Efficient and Clean Cooking for households in Nigeria		
Registry link	**https://registry.goldstandard.org/projects/details/3772** **https://registry.goldstandard.org/projects/details/4386**		

[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

	https://registry.goldstandard.org/projects/details/4387 https://registry.goldstandard.org/projects/details/4447 https://registry.goldstandard.org/projects/details/3686 https://registry.goldstandard.org/projects/details/4389
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*	*12/12/2023- VPA 61* *27/05/2024- VPA 63* *27/05/2024- VPA 64* *27/05/2024- VPA 65* *25/07/2023- VPA 66* *27/05/2025 -VPA 67*	*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

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

	☐ 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| 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	GHG EMISSIONS REDUCTION & SEQUESTRATION PRODUCT REQUIREMENTS – ANNEX A
	Version	3.0
	Paragraph	1.2.1

6.2 | Description of the deviation

Title	Request to recognize the designated national authority's publication of the letter of authorization for GS ID 10789 on its official website as sufficient proof of government authorization for Other International Mitigation Purposes (OIMP).		
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	**Background and Context** Project GS10789 – *Efficient and Clean Cooking for Households in Nigeria* has been authorized by the National Climate Change Council (NCCC) of Nigeria to participate in cooperative approaches under Article 6 of the		

	Paris Agreement and to authorize the use of Internationally Transferred Mitigation Outcomes (ITMOs) for Other International Mitigation Purposes (OIMP), specifically the Carbon Offsetting and Reduction Scheme for International Aviation (CORSIA). The Letter of Authorization (LOA) was issued by the NCCC on 2 March 2026. As part of the project's application for CORSIA-labelled Gold Standard credits, the project must comply with the requirements set out in the **GHG Emissions Reduction & Sequestration Product Requirements – Annex A**. During the preparation of the project documentation, BURN identified that the project is currently unable to fully satisfy the requirement contained in **Annex A, paragraph 1.2.1**, which states that the Host Country Letter of Authorization must be published either on the **UNFCCC Centralized Accounting and Reporting Platform (CARP)** or on the Host Country's **Article 6.2 tracking registry**. Although the NCCC has completed all actions required of the Host Country by issuing the LOA and submitting both the LOA and Nigeria's Initial Report to the UNFCCC for publication on the CARP, these documents have not yet been published due to the UNFCCC's review and processing timelines. Furthermore, Nigeria's national Article 6.2 tracking registry is still under development and is therefore not yet available for publication of authorization documents. To ensure transparency while these external publication mechanisms are being finalized, the NCCC has published the LOA on its official government website, providing public confirmation that the project has received Host Country authorization for participation in Article 6 and authorization of ITMOs for CORSIA. As the project has fulfilled the substantive authorization requirements and the outstanding issue relates solely to the timing and availability of external publication platforms that are outside the control of both the Project Developer and the Host Country, BURN respectfully requests a deviation from the publication requirement in Annex A, paragraph 1.2.1. **Deviation Basis** **1. Applicable Gold Standard Requirement** Paragraph 1.2.1 of the **GHG Emissions Reduction & Sequestration Product Requirements – Annex A** requires that the Host Country Letter of Authorization be published on either: • the UNFCCC Centralized Accounting and Reporting Platform (CARP); or • the Host Country's Article 6.2 tracking registry. The purpose of this requirement is to ensure that Host Country authorizations are publicly available through an official and transparent platform, thereby demonstrating that the mitigation outcomes have been formally authorized for international transfer and preventing any

	uncertainty regarding corresponding adjustments and Article 6 participation. **2. Consistency with the Intent of the Requirement** The intent of Annex A, paragraph 1.2.1 has already been substantively met. The NCCC has formally issued the project's Letter of Authorization and submitted the required documentation to the UNFCCC for publication on the CARP. The only outstanding step is publication by the UNFCCC, which is dependent on external review and administrative processing timelines outside the control of either the Host Country or the Project Developer. In addition, Nigeria's Article 6.2 tracking registry has not yet become operational. Consequently, publication on the registry is currently not possible despite the Host Country having completed the authorization process. **Proposed Deviation** BURN respectfully requests that Gold Standard temporarily accept the Letter of Authorization published on the official National Climate Change Council (NCCC) website as satisfying the publication requirement under Annex A, paragraph 1.2.1 until: 1. the LOA is published on the UNFCCC Centralized Accounting and Reporting Platform (CARP); or 2. Nigeria's Article 6.2 tracking registry becomes operational and the LOA is published there, whichever occurs first. **Safeguards and Integrity** The proposed deviation maintains the objectives of the Gold Standard requirements by ensuring: • **Host Country Authorization:** The project has received formal authorization from the designated national authority. • **Transparency:** The LOA is publicly available on an official government website. • **Environmental Integrity:** The deviation does not affect project implementation, monitoring, accounting, corresponding adjustments, or emission reduction quantification. • **Temporary Nature:** The deviation applies only until the official publication mechanisms required under Annex A become available. **Conclusion** BURN respectfully requests Gold Standard's approval of this deviation to recognize the Letter of Authorization published on the official National Climate Change Council website as meeting the intent of Annex A, paragraph 1.2.1 on an interim basis. This approach preserves transparency and environmental integrity while acknowledging that publication on the CARP and the Host Country Article 6.2 registry depends on processes that are outside the control of both the Project Developer and the Host Country.

	Once the LOA is published on the UNFCCC CARP or Nigeria's Article 6.2 tracking registry becomes operational, the project documentation will be updated accordingly.
Reason for deviation	The GHG Emissions Reduction & Sequestration Product Requirements (Annex A, paragraph 1.2.1) require that the Host Country Letter of Authorization (LOA) be published on either the UNFCCC Centralized Accounting and Reporting Platform (CARP) or the Host Country's Article 6.2 tracking registry. For Project GS10789, the National Climate Change Council (NCCC) of Nigeria formally issued the LOA on 2 March 2026, authorizing the project to participate in Article 6 and to use Internationally Transferred Mitigation Outcomes (ITMOs) for Other International Mitigation Purposes (OIMP), specifically CORSIA. The NCCC has also submitted the LOA and Nigeria's Initial Report to the UNFCCC for publication on the CARP. However, these documents have not yet been published due to the UNFCCC's review and processing timelines, which are outside the control of both the Host Country and the Project Developer. In addition, Nigeria's Article 6.2 tracking registry is still under development and is therefore not yet available for publication. To ensure transparency, the NCCC has published the LOA on its official government website, providing public confirmation of the Host Country's authorization while the CARP publication process is ongoing. A deviation is therefore required to allow Gold Standard to accept the LOA published on the official NCCC website as meeting the intent of Annex A, paragraph 1.2.1 until the LOA is published on the UNFCCC CARP or Nigeria's Article 6.2 tracking registry becomes operational. This will enable the project to proceed with CORSIA-labelled credit issuance without delay while maintaining transparency and preserving the environmental integrity of the Article 6 authorization process.
Proposed resolution	BURN respectfully requests that Gold Standard grant an exception to the requirement set out in thein *GHG Emissions Reduction & Sequestration Product Requirements, Annex A, paragraph 1.2.1* and recognize Nigeria’s publication of the letter of authorization on the official government website here: BURN LOA- March 2026 As sufficient proof of government endorsement. This alternative arrangement fulfils the intent of the requirement by providing publicly accessible confirmation that the designated national authority has formally authorized the project to participate in Article 6 cooperative approaches and the use of Internationally Transferred Mitigation Outcomes (ITMOs) for Other International Mitigation Purposes (OIMP), specifically CORSIA. The NCCC has already submitted the LOA and Nigeria's Initial Report to the UNFCCC for publication on the Centralized Accounting and Reporting

<table>
<tr><td></td><td>Platform (CARP). However, publication remains pending due to external review and processing timelines. Furthermore, Nigeria's Article 6.2 tracking registry is not yet operational. Under these circumstances, publication of the LOA on the official website of the designated national authority provides an equivalent level of transparency and should be accepted as sufficient evidence of government endorsement until the LOA is published on the CARP or the national Article 6.2 tracking registry becomes operational.</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>The proposed deviation does not affect any aspect of the project's design, implementation, monitoring methodology, additionality, safeguarding principles, SDG assessment, regulatory compliance, applicability of the methodology, or annual emission reduction volume.
The deviation relates solely to the administrative means of demonstrating compliance with the publication requirement under GHG Emissions Reduction & Sequestration Product Requirements, Annex A, paragraph 1.2.1. The project has already received formal Host Country authorization, and the Letter of Authorization has been published on the official website of the National Climate Change Council (NCCC) while publication on the UNFCCC Centralized Accounting and Reporting Platform (CARP) is pending and Nigeria's Article 6.2 tracking registry is under development.
Overall, the proposed deviation maintains transparency and environmental integrity by accepting an equivalent official government publication as evidence of Host Country authorization until the publication mechanisms specified in Annex A, paragraph 1.2.1 become available. It does not alter the project's eligibility, emissions accounting, corresponding adjustment arrangements, or quantified emission reductions.</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.*)

Document 1. Letter of Autorisation

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