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-485
Date of decision	11/08/2026
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**

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

-

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)	

[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] :	Suraj Wahab Ologburo
Email ID[4] :	toyolaenergyservices@gmail.com
Organisation:[5]:	Toyola Energy Services Limited
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	*GS7312*	*GS XXXX* *GS XXXX*	*GS XXXX* *GS XXXX*
Host country(ies)	Federal Republic of Nigeria		
Project Title	Promoting Improved Cooking Practices in Nigeria		
Registry link	https://registry.goldstandard.org/projects/details/1468		
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 *Renewal of crediting period*
	dd/mm/yyyy	*dd/mm/yyyy*	*24/10/2019*	17/05/2024

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	DEV_544 — submitted 10/10/2023; decision 19/10/2023.		
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 No relevant CL, CAR or FAR has been identified in the materials reviewed. This request does not arise from a certification finding.

[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	GS4GG GHG Emissions Reduction & Sequestration Product Requirements
	Version	Version 3.2, dated 12 December 2025
	Paragraph	Annex A, paragraph 1.2.1(c) (primary provision). Related but not waived: paragraphs 1.2.1(a), (b), 1.2.1(d), 1.2.2, 1.2.5 and 1.3.2. Interpretive guidance: Article 6 and CORSIA Labelling Step-by-step Guide, Steps 2–3, https://www.goldstandard.org/publications/article-6-and-corsia-labelling-step-by-step-guide.

6.2 | Description of the deviation

Title	Interim recognition of Nigeria's official Article 6 authorisation record	
Confirm the nature of changes related to deviation	☒ Temporary	☐ Permanent (e.g. deviation from requirements prior to submission for certification)
	Duration requested: until the earlier of (a) accepted CARP or Article 6.2 tracking-registry evidence, or (b) 12 months after approval, with a status review at six months.	
Relevant monitoring period, if applicable	Start date	Dd/mm/yyyy
	End date	Dd/mm/yyyy
	☒ NA	
Summarise the changes	GS7312 is not changing its design, implementation, monitoring plan, methodology or quantification. Nigeria's NCCC issued LoA NGA/NCCC/AUTH/2026/04 on 2 March 2026 and has placed the issued LoAs, including Toyola's, on its official Documents and Decisions page (https://climatecouncil.gov.ng/documents-and-decisions/). NCCC correspondence explains the interim public-disclosure purpose while Nigeria completes Article 6 reporting and CARP publication. Toyola has no evidence that Nigeria's Initial Report is submitted to or publicly visible on CARP. Primary request: Gold Standard is asked to confirm that the official NCCC record, the published LoA list, the NCCC explanatory letter and direct NCCC verification together satisfy Annex A 1.2.1(c), because they constitute the host authority's official, public record of the authorisation and demonstrate readiness to track and report it. Alternative request: only if Gold Standard does not accept that material as the registry evidence described in 1.2.1(c), Toyola requests a temporary, project-specific deviation from the form/channel of that	

	evidence. Gold Standard would accept the same sovereign material as equivalent interim evidence until the authorisation appears on CARP or on another Article 6.2 tracking registry accepted by Gold Standard. Update: we understand the NCCC has already written directly to Gold Standard confirming the publication of the Letters of Authorization and its status as Nigeria's official record of Article 6.2 authorisations pending CARP publication; Gold Standard's response to that communication is awaited. Toyola respectfully requests that the NCCC's correspondence be linked to this application and treated as direct sovereign evidence on the Primary request question. A copy can be supplied if applicable.
Reason for deviation	The signed LoA and official NCCC disclosure provide public, source-level evidence of the competent authority, project identity, authorisation reference and stated scope. The remaining CARP/registry sequencing is controlled by the host country and is outside Toyola's ability to complete. Refusing any interim route would strand already-issued units despite an existing sovereign authorisation, without improving MRV or quantification. The request is framed conservatively because official publication alone does not prove that the NCCC webpage is the registry Nigeria uses for Article 6.2 tracking. Under the primary request, Gold Standard has been asked to determine that point from the complete evidence; the alternative request supplies a time-limited if the strict wording is not met. Decision-support summary — assurance objectives of the prescribed route versus the NCCC record: • Sovereign authorisation confirmed — CARP: Yes | NCCC record: Yes (LoA issued by the DNA under the Climate Change Act 2021, published in full) • Public accessibility and verifiable reference — CARP: Yes | NCCC record: Yes (open government webpage; each LoA in full with its reference number) • Traceability of volumes, vintages and scope — CARP: Yes | NCCC record: Yes (6,000,000 tCO2e envelope, vintages 2021+, period 2021–2035 identified) • Corresponding-adjustment commitment — CARP: Yes | NCCC record: Yes (stated in the LoA; addressed separately under Annex A 1.2.1(d) before any label) • Ongoing validity and change visibility — CARP: Periodic | NCCC record: Yes (living record; amendments, suspensions or revocations reflected on the same page) • Direct sovereign verification and notification — CARP: Indirect | NCCC record: Yes (named NCCC focal point; the NCCC has written to Gold Standard directly)
Proposed resolution	Approve primary request or, in the alternative request subject to all of the following conditions: 1. Approval is limited to GS7312 and to Annex A 1.2.1(c); no other requirement is waived. 2. Toyola submits the signed LoA, completed Article 6 Authorisation Checklist, NCCC public record and letter, current GS registry extract, and an exact serial-number schedule.

<table>
<tr><td></td><td>3. No CORSIA label is applied unless Gold Standard confirms programme-scope eligibility and Annex A 1.2.1(d) is met through traceable corresponding-adjustment evidence or an executed Deed of Undertaking supported by evidence of an approved insurance policy covering all units to which the LoA applies that have Eligible Unit Dates, as Gold Standard requires.
4. Toyola pays all applicable fees and completes the Generic request on the Assurance Platform.
5. Toyola provides quarterly status updates and notifies Gold Standard within five business days of learning of any amendment, suspension, withdrawal or material qualification of LoA.
6. Any deviation expires automatically on the earlier of accepted CARP/tracking-registry evidence or 12 months after approval, with review at six months. Gold Standard retains its ordinary rights to verify, revise or remove Article 6 identifiers under the Product Requirements.
7. Gold Standard is respectfully requested to confirm the required coverage scope of the insurance policy under Annex A 1.2.1(d) — specifically, whether the policy must extend to all LoA-covered units with Eligible Unit Dates or may be limited to the units for which labels are presently requested — so that policy documentation can be finalised to the correct scope before labels are applied.</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>Regulatory/Article 6 evidence: temporary acceptance of an official NCCC public record while the prescribed CARP or accepted tracking-registry route is unavailable. Project design, technology, methodology, baseline, additionality, monitoring, verification, safeguards, SDG assessment and issuance remain unchanged. Annual and total emission-reduction quantities are unchanged (delta: 0 tCO_2e). The request does not itself eliminate double-claiming risk; that risk remains addressed separately through corresponding-adjustment evidence or the approved Deed/insurance route before any CORSIA label. Transparency is preserved through complete public documents, direct NCCC verification, prompt change notification, quarterly updates and automatic expiry.</td></tr>
</table>

Insert text here

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 ☒ *The request concerns the evidentiary channel for sovereign authorisation. It does not change project design, implementation, monitoring or quantification. Toyola will obtain a VVB opinion if Gold Standard requests one under section 4 of the Deviation Requirements*

6.4 | VVB's assessment

The below information is to be completed by VVB, if applicable.

VVB's assessment of deviation request		Not applicable.
VVB's assessment of impact of deviation request		-
VVB recommendation		Not applicable.
VVB details	VVB name: N/A	-
	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.*)

Deed of Undertaking (in execution) and non-confidential evidence of the CORSIA insurance policy currently being concluded with a Gold Standard-approved insurance provider, covering the units to which labels are to be applied; the provider has been informed of the NCCC publication. Final policy evidence to be supplied before labels are applied.
Document 1. Signed Nigeria Letter of Authorisation (LoA), LoA no. NGA/NCCC/AUTH/2026/04, dated 2 March 2026.
Document 2. NCCC's written communication (NCCC PROACTIVE DISCLOSURE MESSAGE - 23 Jul 2026 - 12-00 AM.pdf) to Gold Standard confirming the publication, already with Gold Standard; linking to this application is requested. A copy will follow as Annex E3a if useful.
Document 3:501_v.3.1_T_Article-6-Authorisation-Checklist_GS ID 7312.pdf

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