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

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 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 11
6| Deviation detail 12
6.1 | Standard document reference 12
6.2 | Description of the deviation 12
6.3 | VVB information 16
6.4 | VVB's assessment 16
6.5 | Documents: 16

4| Decision summary

To be completed by Gold Standard Secretariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-504
Date of decision	15/09/2026
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 is not approved.

Gold Standard acknowledges the challenges described by the CME. However, the requested additional six-month extension cannot be approved.

The CME must submit the complete request for Renewal of Crediting Period/Design Certification Renewal, including the independent VVB validation report/opinion, within the applicable six-month deadline set out in Paragraph 3.3.2 of the GS4GG Requirements for Paris Agreement Alignment. This deadline runs from the later of the two components' methodology becoming available (i.e., six months from SDWS methodology availability). Gold Standard considers the six-month period following the publication of a Paris Agreement-aligned methodology, together with the stakeholder consultation period for the new methodologies, to provide a reasonable timeframe for the complete submission. The CME is therefore required to make its best efforts to complete and submit all required documentation within the applicable timeframe.

Gold Standard also checked the results of the previous monitoring survey and the verification of the VPAs and it is noted that the CME conducted the survey as usual from 27 July to 9 August, which is the same period that the CME now identifies in this DEVRQ as being subject to restricted access due to the national school calendar. The results of the previous monitoring survey indicated that the safe water units continued to provide water to pupils/students during this period and that the pupils/students no longer needed to bring water from home.

If specific technical or operational requirements cannot be met as project implementation progresses, the CME may submit a new deviation request before the applicable deadline and GS would base on the project situation for considering instead of CME asking to deviate from deadline of renewal (full transition of PA). Any such request should be supported by concrete evidence of the project status and the specific timeline constraints preventing compliance, for Gold Standard's consideration.

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 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] :	Evan Haigler
Email ID[4] :	ehaigler@impactcarbon.org
Organisation:[5]:	Impact Carbon LLC
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		GS11189	GS11259 - GS11306 GS12251 – GS12275 GS12390 - GS12420
Host country(ies)	GS11259 – GS11288, GS11306, GS12390 – GS12420 - Nigeria GS11289 – GS11305, GS12251 – GS12275 - Kenya		
Project Title	PoA: Improved Cookstove and Safe Water Programme VPAs: Safe Water Programme – Nigeria – VPA 01 Safe Water Programme – Nigeria – VPA 02 Safe Water Programme – Nigeria – VPA 03 Safe Water Programme – Nigeria – VPA 04 Safe Water Programme – Nigeria – VPA 05 Safe Water Programme – Nigeria – VPA 06 Safe Water Programme – Nigeria – VPA 07 Safe Water Programme – Nigeria – VPA 08 Safe Water Programme – Nigeria – VPA 09 Safe Water Programme – Nigeria – VPA 10		

[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

	Safe Water Programme – Nigeria – VPA 11 Safe Water Programme – Nigeria – VPA 12 Safe Water Programme – Nigeria – VPA 13 Safe Water Programme – Nigeria – VPA 14 Safe Water Programme – Nigeria – VPA 15 Safe Water Programme – Nigeria – VPA 16 Safe Water Programme – Nigeria – VPA 17 Safe Water Programme – Nigeria – VPA 18 Safe Water Programme – Nigeria – VPA 19 Safe Water Programme – Nigeria – VPA 20 Safe Water Programme – Nigeria – VPA 21 Safe Water Programme – Nigeria – VPA 22 Safe Water Programme – Nigeria – VPA 23 Safe Water Programme – Nigeria – VPA 24 Safe Water Programme – Nigeria – VPA 25 Safe Water Programme – Nigeria – VPA 26 Safe Water Programme – Nigeria – VPA 27 Safe Water Programme – Nigeria – VPA 28 Safe Water Programme – Nigeria – VPA 29 Safe Water Programme – Nigeria – VPA 30 Safe Water Programme – Kenya – VPA 31 Safe Water Programme – Kenya – VPA 32 Safe Water Programme – Kenya – VPA 33 Safe Water Programme – Kenya – VPA 34 Safe Water Programme – Kenya – VPA 35 Safe Water Programme – Kenya – VPA 36 Safe Water Programme – Kenya – VPA 37 Safe Water Programme – Kenya – VPA 38 Safe Water Programme – Kenya – VPA 39 Safe Water Programme – Kenya – VPA 40 Safe Water Programme – Kenya – VPA 41 Safe Water Programme – Kenya – VPA 42 Safe Water Programme – Kenya – VPA 43 Safe Water Programme – Kenya – VPA 44 Safe Water Programme – Kenya – VPA 45 Safe Water Programme – Kenya – VPA 46 Safe Water Programme – Kenya – VPA 47 Improved Cookstove Programme - Nigeria - VPA 48 Safe Water Programme – Kenya - VPA 49 Safe Water Programme – Kenya - VPA 50 Safe Water Programme – Kenya - VPA 51 Safe Water Programme – Kenya - VPA 52 Safe Water Programme – Kenya - VPA 53 Safe Water Programme – Kenya - VPA 54 Safe Water Programme – Kenya - VPA 55 Safe Water Programme – Kenya - VPA 56 Safe Water Programme – Kenya - VPA 57

	Safe Water Programme – Kenya - VPA 58 Safe Water Programme – Kenya - VPA 59 Safe Water Programme – Kenya - VPA 60 Safe Water Programme – Kenya - VPA 61 Safe Water Programme – Kenya - VPA 62 Safe Water Programme – Kenya - VPA 63 Safe Water Programme – Kenya - VPA 64 Safe Water Programme – Kenya - VPA 65 Safe Water Programme – Kenya - VPA 66 Safe Water Programme – Kenya - VPA 67 Safe Water Programme – Kenya - VPA 68 Safe Water Programme – Kenya - VPA 69 Safe Water Programme – Kenya - VPA 70 Safe Water Programme – Kenya - VPA 71 Safe Water Programme – Kenya - VPA 72 Safe Water Programme – Kenya - VPA 73 Safe Water Programme – Nigeria - VPA 74 Safe Water Programme – Nigeria - VPA 75 Safe Water Programme – Nigeria - VPA 76 Safe Water Programme – Nigeria - VPA 77 Safe Water Programme – Nigeria - VPA 78 Safe Water Programme – Nigeria - VPA 79 Safe Water Programme – Nigeria - VPA 80 Safe Water Programme – Nigeria - VPA 81 Safe Water Programme – Nigeria - VPA 82 Safe Water Programme – Nigeria - VPA 83 Safe Water Programme – Nigeria - VPA 84 Safe Water Programme – Nigeria - VPA 85 Safe Water Programme – Nigeria - VPA 86 Safe Water Programme – Nigeria - VPA 87 Safe Water Programme – Nigeria - VPA 88 Safe Water Programme – Nigeria - VPA 89 Safe Water Programme – Nigeria - VPA 90 Safe Water Programme – Nigeria - VPA 91 Safe Water Programme – Nigeria - VPA 92 Safe Water Programme – Nigeria - VPA 93 Safe Water Programme – Nigeria - VPA 94 Safe Water Programme – Nigeria - VPA 95 Safe Water Programme – Nigeria - VPA 96 Safe Water Programme – Nigeria - VPA 97 Safe Water Programme – Nigeria - VPA 98 Safe Water Programme – Nigeria - VPA 99 Safe Water Programme – Nigeria - VPA 100 Safe Water Programme – Nigeria - VPA 101 Safe Water Programme – Nigeria - VPA 102 Safe Water Programme – Nigeria - VPA 103 Safe Water Programme – Nigeria - VPA 104

Registry link	**GS ID**	**Registry Link**
	GS11189	Improved Cookstove and Safe Water Programme
	GS11259	Safe Water Programme – Nigeria – VPA 01
	GS11260	Safe Water Programme – Nigeria – VPA 02
	GS11261	Safe Water Programme – Nigeria – VPA 03
	GS11262	Safe Water Programme – Nigeria – VPA 04
	GS11263	Safe Water Programme – Nigeria – VPA 05
	GS11264	Safe Water Programme – Nigeria – VPA 06
	GS11265	Safe Water Programme – Nigeria – VPA 07
	GS11266	Safe Water Programme – Nigeria – VPA 08
	GS11267	Safe Water Programme – Nigeria – VPA 09
	GS11268	Safe Water Programme – Nigeria – VPA 10
	GS11269	Safe Water Programme – Nigeria – VPA 11
	GS11270	Safe Water Programme – Nigeria – VPA 12
	GS11271	Safe Water Programme – Nigeria – VPA 13
	GS11272	Safe Water Programme – Nigeria – VPA 14
	GS11273	Safe Water Programme – Nigeria – VPA 15
	GS11274	Safe Water Programme – Nigeria – VPA 16
	GS11275	Safe Water Programme – Nigeria – VPA 17
	GS11276	Safe Water Programme – Nigeria – VPA 18
	GS11277	Safe Water Programme – Nigeria – VPA 19
	GS11278	Safe Water Programme – Nigeria – VPA 20
	GS11279	Safe Water Programme – Nigeria – VPA 21
	GS11280	Safe Water Programme – Nigeria – VPA 22
	GS11281	Safe Water Programme – Nigeria – VPA 23
	GS11282	Safe Water Programme – Nigeria – VPA 24
	GS11283	Safe Water Programme – Nigeria – VPA 25
	GS11284	Safe Water Programme – Nigeria – VPA 26
	GS11285	Safe Water Programme – Nigeria – VPA 27
	GS11286	Safe Water Programme – Nigeria – VPA 28
	GS11287	Safe Water Programme – Nigeria – VPA 29
	GS11288	Safe Water Programme – Nigeria – VPA 30
	GS11289	Safe Water Programme – Kenya – VPA 31
	GS11290	Safe Water Programme – Kenya – VPA 32
	GS11291	Safe Water Programme – Kenya – VPA 33
	GS11292	Safe Water Programme – Kenya – VPA 34
	GS11293	Safe Water Programme – Kenya – VPA 35
	GS11294	Safe Water Programme – Kenya – VPA 36
	GS11295	Safe Water Programme – Kenya – VPA 37
	GS11296	Safe Water Programme – Kenya – VPA 38
	GS11297	Safe Water Programme – Kenya – VPA 39
	GS11298	Safe Water Programme – Kenya – VPA 40
	GS11299	Safe Water Programme – Kenya – VPA 41
	GS11300	Safe Water Programme – Kenya – VPA 42
	GS11301	Safe Water Programme – Kenya – VPA 43
	GS11302	Safe Water Programme – Kenya – VPA 44
	GS11303	Safe Water Programme – Kenya – VPA 45
	GS11304	Safe Water Programme – Kenya – VPA 46
	GS11305	Safe Water Programme – Kenya – VPA 47
	GS11306	Improved Cookstove Programme - Nigeria - VPA 48
	GS12251	Safe Water Programme – Kenya - VPA 49
	GS12252	Safe Water Programme – Kenya - VPA 50
	GS12253	Safe Water Programme – Kenya - VPA 51
	GS12254	Safe Water Programme – Kenya - VPA 52
	GS12255	Safe Water Programme – Kenya - VPA 53
	GS12256	Safe Water Programme – Kenya - VPA 54
	GS12257	Safe Water Programme – Kenya - VPA 55
	GS12258	Safe Water Programme – Kenya - VPA 56
	GS12259	Safe Water Programme – Kenya - VPA 57

	GS12260 Safe Water Programme – Kenya - VPA 58 GS12261 Safe Water Programme – Kenya - VPA 59 GS12262 Safe Water Programme – Kenya - VPA 60 GS12263 Safe Water Programme – Kenya - VPA 61 GS12264 Safe Water Programme – Kenya - VPA 62 GS12265 Safe Water Programme – Kenya - VPA 63 GS12266 Safe Water Programme – Kenya - VPA 64 GS12267 Safe Water Programme – Kenya - VPA 65 GS12268 Safe Water Programme – Kenya - VPA 66 GS12269 Safe Water Programme – Kenya - VPA 67 GS12270 Safe Water Programme – Kenya - VPA 68 GS12271 Safe Water Programme – Kenya - VPA 69 GS12272 Safe Water Programme – Kenya - VPA 70 GS12273 Safe Water Programme – Kenya - VPA 71 GS12274 Safe Water Programme – Kenya - VPA 72 GS12275 Safe Water Programme – Kenya - VPA 73 GS12390 Safe Water Programme – Nigeria - VPA 74 GS12391 Safe Water Programme – Nigeria - VPA 75 GS12392 Safe Water Programme – Nigeria - VPA 76 GS12393 Safe Water Programme – Nigeria - VPA 77 GS12394 Safe Water Programme – Nigeria - VPA 78 GS12395 Safe Water Programme – Nigeria - VPA 79 GS12396 Safe Water Programme – Nigeria - VPA 80 GS12397 Safe Water Programme – Nigeria - VPA 81 GS12398 Safe Water Programme – Nigeria - VPA 82 GS12399 Safe Water Programme – Nigeria - VPA 83 GS12400 Safe Water Programme – Nigeria - VPA 84 GS12401 Safe Water Programme – Nigeria - VPA 85 GS12402 Safe Water Programme – Nigeria - VPA 86 GS12403 Safe Water Programme – Nigeria - VPA 87 GS12404 Safe Water Programme – Nigeria - VPA 88 GS12405 Safe Water Programme – Nigeria - VPA 89 GS12406 Safe Water Programme – Nigeria - VPA 90 GS12407 Safe Water Programme – Nigeria - VPA 91 GS12408 Safe Water Programme – Nigeria - VPA 92 GS12409 Safe Water Programme – Nigeria - VPA 93 GS12410 Safe Water Programme – Nigeria - VPA 94 GS12411 Safe Water Programme – Nigeria - VPA 95 GS12412 Safe Water Programme – Nigeria - VPA 96 GS12413 Safe Water Programme – Nigeria - VPA 97 GS12414 Safe Water Programme – Nigeria - VPA 98 GS12415 Safe Water Programme – Nigeria - VPA 99 GS12416 Safe Water Programme – Nigeria - VPA 100 GS12417 Safe Water Programme – Nigeria - VPA 101 GS12418 Safe Water Programme – Nigeria - VPA 102 GS12419 Safe Water Programme – Nigeria - VPA 103 GS12420 Safe Water Programme – Nigeria - VPA 104
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	• 02/02/2022 for VPAs GS11259 - GS11305 • 17/02/2022 for VPA GS11306 • 29/12/2023 for VPAs GS12251 – GS12275 • 01/02/2024 for VPAs GS12390 – GS12420	• 07/11/2022 for GS11259 to GS11305 • 21/08/2024 for GS11306 • 26/09/2024 for GS12251 to GS12275 • 13/08/2025 for GS12390 to GS12418	*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	**DEV_184, DEV_387, DEV_520, DEV_500, DEV_489, DEV_425, DEV_770, DEVRQ_174 and DEVRQ_269**		
Status of the deviation	☒ Approved	☐ Rejected	☐ Under review
Reference number	**DEV_260, DEV_259 and DEV_703**		
Status of the deviation	☐ Approved	☒ Rejected	☐ Under review
	☐ Yes	☒ No	

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

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?	**Summary of the findings** *Not Applicable*

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	1. Requirements for Paris Agreement Alignment 2. Guidance for Paris Agreement Alignment
	Version	1. 1.1 2. 1.0
	Paragraph	1. Para 3.3.2 of Requirements for Paris Agreement Alignment, 2. Para 4.1.1. Guidance for Paris Agreement Alignment

6.2 | Description of the deviation

Title	*Extension of the PA-Aligned Crediting Period Renewal submission deadline for PoA GS11189 and associated VPAs*	
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	01/01/2026
	End date	31/12/2026
	☐ NA	
Summarise the changes	The subject PoA and its corresponding VPAs are currently undergoing either Renewal of Crediting Period (CP2) / Design Certification Renewal or Design Change, as applicable, to ensure alignment of the programme with requirements of Paris Agreement. The CME hereby requests Gold Standard to extend the existing automatic six-month exemption period, commencing from the date of availability of the applicable Paris Agreement-aligned methodology, by an additional six months. The requested extension is necessary to provide the CME with adequate time to complete the required PoA and VPA renewal/design change processes, including the necessary updates to project documentation and completion of applicable validation activities.	
Reason for deviation	The GS4GG Requirements for Paris Agreement Alignment and the Guidance for Paris Agreement Alignment, under Paragraphs 3.3.2 and 4.1.1, require the Project Developer to complete the relevant due project submission within six (6) months from the date of publication of applicable Paris Agreement-aligned methodology. This deviation is necessary because the additional timeframe would enable the CME to complete the required processes in a practical and orderly manner, while avoiding undue time constraints and the application of penalties associated with the prescribed Design Certification renewal timelines, despite the CME's ongoing efforts to achieve Paris Agreement alignment. The reasons for deviation are presented below:	

1. *Limited Practical Time Available Following Publication of the PA-Aligned Methodology*

   The subject PoA comprises two distinct technologies:

   (i) Dissemination of Improved Cookstoves (ICS) to domestic households and communities; and
   (ii) Distribution of Water Purification Systems (WPS) to institutional premises.

   The applicable Paris Agreement-Aligned (PAA) methodologies for these technologies became available at different points in time, resulting in significantly compressed timelines for completing the required PAA-related submissions. The Paris Agreement-Aligned (PAA) methodology RECH, version 5.0, was published on 5 May 2026. Accordingly, the six-month submission period for projects applying RECH, where the project submission became due because of the prior unavailability of a PAA-aligned methodology, expires on 4 November 2026. This is directly applicable to VPA-48 (GS11306) under the subject PoA. In contrast, the other PAA methodology applicable to PoA was published considerably later, on 9 July 2026, resulting in a corresponding submission deadline of 8 January 2027 for the WPS activities.

   A critical consideration is that VPA-48 cannot be renewed independently unless the PoA itself has undergone Design Renewal. Therefore, the CME is required to complete the necessary PAA-related updates and Design Renewal of the PoA, before the renewal of VPA-48 can be completed. Given that the applicable RECH deadline for VPA-48 falls on 4 November 2026, only approximately two to three months remain to complete the necessary PoA-level and VPA-level documentation, coordination, assessment and submission activities. It is not practically feasible to complete the entire PAA alignment and renewal process for the PoA and VPA-48 within this compressed timeframe.

2. *School Academic Calendars and Restricted Site Accessibility*

   Although the applicable requirements provide an automatic six-month period for renewal following the availability of the relevant PAA methodology, this period does not translate into six fully usable months for the PoA portfolio. The subject PoA consists of implementation of WPS in institutional premises across two countries, and the period leading up to the current 8 *January 2027 submission deadline for the WPS VPAs* coincides with significant operational constraints associated with school academic calendars including examinations, end-of-term activities, school closures, holidays and school reopening preparations.

   A significant period between PAA aligned SDWS methodology release date and six months extension period is not available due to school examinations, end-of-term activities, school closures, holidays and preparations for the new academic year. During these periods, schools may not be able to accommodate external audit teams, while relevant school representatives and other stakeholders may have limited availability. These constraints significantly reduce the practical window available for conducting the required site-level activities before the submission deadline(s). *The relevant documents are being shared as supporting evidence (Refer to the shared Supporting Doc#1a, 1b, 1c and Doc#2) and* Link 1*.*

   Particularly in Nigeria education institutions are closed from approximately 27 July to 11 September 2026, followed by a busy resumption period involving admissions and student/staff transfers. A

mid-term break occurs from 2nd to 6th November, followed by intensive academic activities through November. End-of-term examinations and closure activities take place from approximately 1st to 18th December, followed by holidays until around 11 January 2027. These routine constraints are reflected in the shared school calendar *(Refer to the shared Supporting Doc#3 and Doc#3b)*.

A further constraint arises in January–February 2027, coinciding with Nigeria's 2027 elections. Public schools may be designated by INEC as polling units or collation centres, potentially restricting access and disrupting normal operations and the availability of school representatives for VVB site visits. Election-related security deployments, movement restrictions and potential localised disruptions during the polling and post-election periods may further constrain nationwide VVB mobilisation and site access. *(Refer to the shared Supporting Doc#4 and Link 2 and Link 3)*

3. *Sequential Activities Required for PA-Alignment and Crediting Period Renewal*

It is important to note that both RECH v5.0 and SWDS v2.0 are newly published methodologies that introduce several new baseline and project assessment / monitoring requirements and substantially expand the scope of work required for CP renewal. While these methodologies are genuinely complex, the revision to project documentation and operational framework, in alignment with the revised methodology, will include:

- Develop implementation plans, baseline and project monitoring approaches aligned with the updated methodological requirements / choices;
- Prepare new baseline / project survey / KPT templates for data collection;
- Develop capacity in local teams towards methodological requirements / choices / revised data collection requirements;
- Conduct new surveys and other field assessments (baseline / project), using substantially larger sample sizes than those required under previous methodology versions; and
- Complete the associated data analysis, quality assurance, and documentation necessary for a compliant renewal submission.

These activities are resource-intensive and require considerable planning and coordination and cannot be reasonably expected to be completed within 6 months' period post methodology release. Also, the CP renewal request shall include an independent VVB's opinion regarding the change. This also poses significant constraints towards CME's ability to submit a CP renewal request within 6 months of the PA aligned methodology publication date, attributed to limited availability of the VVBs and likelihood of extended validation timelines for issuing validation opinions.

Given the scale of the portfolio and the number of VPAs involved, adequate time is required to complete these activities and address any findings or clarification requests arising during the VVB assessment. Attempting to complete all these activities within the existing timeline would impose significant operational constraints and may compromise the efficiency and robustness of the certification process.

Considering the combined impact of the availability of the final PA-Aligned Safe Drinking Water Supply (SDWS) methodology, school academic calendars, restricted site availability, sequential certification activities, finalisation of the submission package under the current deadline of 8

	January 2027 does not provide a practically achievable timeframe for completing the PA-Aligned Crediting Period Renewal of the PoA and its associated VPAs. Also, a significant no. of target regions in Nigeria are unsafe for travelling and thus require the need for conducting the VVB audit site visit remotely. The relevant Deviation Request for conducting remote audits could not be formally submitted while the methodology was still in draft form, as the final applicable Paris Agreement-Aligned methodology was very recently available. Following publication of the final methodology, the CME has submitted the relevant Deviation Request to Gold Standard for consideration (Submission date: 17/08/2026), along with that CME has also submitted one deviation request pertaining to sampling plan of the methodology (Submission date:06/08/2026). The review and approval of the Deviation Request, including any clarification rounds that may be required, is expected to take approximately two to three months. Importantly, obtaining approval for the remote audit approach does not in itself, enable the audits to be conducted immediately. Additional time will be required to operationalise the approved arrangements, including coordination with the sampled institutions, the VVB, engagement of suitable parties where necessary, incorporation of Gold Standard's applicable terms and conditions stated in deviation decision, revision and finalisation of the audit plan, and mobilisation and coordination of the relevant stakeholders. Therefore, the time required both for Gold Standard's review and approval of all such deviations must be factored into the overall timeline for completing the Crediting Period Renewal process. These additional procedural and operational requirements further demonstrate that the existing submission timeline does not provide sufficient practical time to complete the required activities in a coordinated and technically robust manner. In light of above, CME requests GS to grant the extension of RCP submission deadline by another six months i.e. till **8th July, 2027**, as the existing six-month exemption period may not provide sufficient time for the CME to complete the Renewal of Crediting Period (CP2) / Design Certification Renewal or Design Change processes, particularly where multiple VPAs are involved and substantial updates are required to align the projects with newly published Paris Agreement-aligned methodology (proposed POA include two PAA methodologies). The CME remains committed to completing the PA-Alignment and Crediting Period Renewal process with in the earliest feasible timeframe, and considers the requested extension necessary to ensure that the process can be completed without compromising the quality, integrity or effectiveness of the certification process.
Proposed resolution	The CME proposes that Gold Standard grant an additional six-month extension (i.e. till 8th July, 2027) to the applicable submission deadline for completion and submission of the PA-Alignment and Crediting Period Renewal/Design Certification Renewal or Design Change processes for the subject PoA and its associated VPAs. The additional period is requested to allow the CME to complete the required surveys, technical updates, VVB engagement and assessment, closure of VVB findings, and finalization of the complete submission package in a coordinated and technically robust manner.
Is there any potential temporary	Select the relevant area: ☐ Project design ☐ Local stakeholder consultation

or permanent impact of deviation on other aspects of the project?	☐ Safeguarding principles ☐ SDG assessment ☐ Regulatory compliance ☐ Additionality ☐ Applicability of methodology ☐ Annual emission reduction volume *(if yes, fill the table below)* Annual emission reduction/removal before applying deviation: *XYZ* tCO_2e Annual emission reduction/ removal after applying deviation: *XYZ* tCO_2e ☐ any other matrix, please specify… ☒ NA
Summary of the impact	The proposed deviation does not have any impact on any of the above relevant areas. The Emission reductions before and after applying the deviation shall remain the same, and proposed deviation request solely seeks an extension to the applicable submission deadline for the subjected PoA and subsequent VPAs.
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 ☒ *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. Academic School Calendars for Kenya (#1a to #1c)

Document 2. Ban on Social activities in 3rd term in Kenyan Institutions (#2)
Document 3. Academic School Calendars for Nigeria (#3 and #3b)
Document 4. Nigeria Elections Regulations and Guidelines

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