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.

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4| Decision summary

To be completed by Gold Standard Secretariat

4.1 | General information

DEVIATION REFERENCE NUMBER	DEVRQ-507
Date of decision	Revised decision: 16/10/2026 Initial decision: 08/09/2026
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 **approved** for the Renewal of Crediting Period (RCP) and Design Change validation of PoA GS11189 and its associated VPAs to adopt a hybrid audit modality in lieu of a fully physical on-site audit across all locations.

4.2.2 | Directions for the project developer/CME, if applicable

- **Scope Restriction**: The approval of remote audit techniques applies strictly to the Renewal of Crediting Period (RCP) / Design Change audit site visit for the specific locations in Kenya (*Isiolo, West Pokot*) and Nigeria (*Niger, Anambra, Rivers, Gombe, Enugu, Kaduna, Delta, Kogi, Katsina, Kwara, Cross River, Osun, Ogun, Oyo, Ekiti, Ebonyi, Ondo*) demonstrated to be unsafe due to severe security risks. All locations assessed as safe must undergo standard physical on-site visits.
- **Remote Audit Techniques**: The CME shall facilitate the remote audit process using the techniques outlined under Paragraph 2.C of the *Site Visit and Remote Audit Requirements and Procedures v2.0* (including live virtual interviews with stakeholders/beneficiaries, desk review of digital monitoring data, and geo-tagged/time-stamped photos and videos).
- **Equivalence of Assurance**: The CME shall ensure that the remote data and evidence provided to the VVB offer an equal level of assurance as an in-person physical site visit, with no compromise to environmental integrity, project design, or emission reduction calculations.
- **Documentation**: The CME shall explicitly document this deviation request, its rationale, security evidence, and the Gold Standard decision in the relevant section of the PoA/VPA Validation and Verification Report and project documentation.
- **Future Verifications**: Physical on-site visits shall be resumed for subsequent verification cycles once local security conditions stabilize and safe travel can be re-established.

Note: This decision is based solely on the information and evidence provided in the deviation request form against the quoted standard requirements. The CME shall comply with all other applicable standard requirements unless explicitly exempted.

4.2.3 | Directions for the Validation and Verification Body (VVB), if applicable

- **Security & Scope Verification**: The VVB shall independently evaluate and confirm the security justification for the affected locations, ensuring that physical visits are conducted in safe locations while remote audit techniques are applied only where physical safety is demonstrably compromised.
- **Assessment of Remote Evidence**: The VVB shall apply remote audit techniques per Section 2.C of the *Site Visit and Remote Audit Requirements and Procedures v2.0* and verify whether the provided remote/digital evidence delivers a sufficient and conservative level of assurance.
- **Formal VVB Opinion**: The VVB shall document its evaluation, remote audit methodology, sampling approach, and formal opinion regarding compliance with Gold Standard requirements in the RCP Validation / Verification Report.

4.2.4 | Directions for the Gold Standard, if applicable

The Gold Standard Assurance team shall review the CME's submission package and the VVB's validation/verification opinion during the Design Certification Renewal review to confirm full compliance with the conditions of this decision.

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] :	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		

[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 10 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*

<table>
<tr><td rowspan="2">Certification Status and corresponding date of latest status</td><td>☐ Listed</td><td>☒ Certified design[6]</td><td>☒ Certified project[7]</td><td>☐ Other
If other, specify here</td></tr>
<tr><td>dd/mm/yyyy</td><td>• 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</td><td>• 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</td><td>dd/mm/yyyy</td></tr>
<tr><td rowspan="3">Applied version of Standard</td><td colspan="4">☒ GS4GG</td></tr>
<tr><td rowspan="2">☐ Previous version of Gold Standard</td><td colspan="4">Version no.</td></tr>
<tr><td>☐ 1.0</td><td>☐ 1.1</td><td>☐ 1.2</td><td>☐ 2.2</td></tr>
<tr><td rowspan="3">Transition date, if applicable</td><td colspan="3">From previous GS version to GS4GG</td><td>dd/mm/yyyy</td></tr>
<tr><td colspan="3">From another standard to GS4GG</td><td>dd/mm/yyyy</td></tr>
<tr><td>Name of another standard</td><td colspan="3">☐ CDM
☐ Other
Name of the Standard – Insert text here</td></tr>
<tr><td>Applicable activity requirement</td><td colspan="4">☐ 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</td></tr>
</table>

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

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

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_704**		
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** *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	Validation and Verification Standard
	Version	2.0
	Paragraph	Para 6.3.9

6.2 | Description of the deviation

Title	Request for exemption from physical on-site audit for RCP/Design change of relevant VPAs in unsafe areas of the host countries	
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	The subject PoA and its corresponding VPAs are due for Renewal of Crediting Period, thus required to be renewed against applicable PA-Aligned Methodology as per para 4.4.1 of "Requirements For Paris Agreement Alignment" v1. The CME is requesting Gold Standard approval to allow the VVB to conduct remote audit site visits for the RCP of PoA (GS11189) and its associated VPAs, in the areas listed in the table below. The request is attributed to the prevailing security conditions in these areas make it difficult to conduct in-person, face-to-face interviews while ensuring the safety of the audit team This request is limited to the approach for conducting the audit site visit for RCP. It does not modify / compromise the Programme Design, Monitoring Plan, baseline scenario, sampling methodology, eligibility criteria, monitoring requirements, emission reduction calculations, or any other applicable requirements of the PoA. For the affected areas, the proposed deviation seeks to replace VVB's in-person interviews during the physical on-site audit with the remote audit techniques specified under paragraph 2.C of the *Site Visit and Remote Audit Requirements*	

<table>
<tr><td></td><td>and Procedures v2.0 (e.g., live virtual interviews with stakeholders/baseline users and desk reviews of digital evidence, including photographs, monitoring records, and monitoring data).
These remote audit techniques shall be able to provide an equal level of assurance as that in case of in-person required to demonstrate continued compliance with Gold Standard requirements.
Accordingly, the CME requests Gold Standard to approve this deviation for the RCP of the concerned PoA and its VPAs, allowing the use of the above-mentioned remote audit techniques at the affected locations, while maintaining the integrity, credibility, and level of assurance of the verification process.</td></tr>
<tr><td>Reason for deviation</td><td>This deviation is necessary because persistent security challenges continue to affect parts of the host countries, making physical travel and face-to-face interviews unsafe in several locations. The table below presents the CME's supporting evidence for each affected location, based on official government travel advisories, credible and dated media reports, and other security assessments. Collectively, these evidence demonstrates the continued presence of risks associated with armed insurgency, kidnapping, banditry, communal violence, and other security-related incidents across the host countries.
<table>
<tr><th>Location</th><th>Reason</th><th>Reference</th></tr>
<tr><td>Cherab, Isiolo, Kenya</td><td>Prone to violent crime, resource conflicts and banditry</td><td>https://www.facebook.com/ParliamentKE/posts/MPS-DEMAND-DECISIVE-ACTION-AS-INSECURITY-PERSISTS-IN-ISIOLO-Bunge-Towers-Parliam/1427825456051881/
https://www.gov.uk/foreign-travel-advice/kenya/regional-risks</td></tr>
<tr><td>Oldonyiro, Isiolo, Kenya</td><td>Attacks on non-locals</td><td>https://www.standardmedia.co.ke/education/article/2001553683/knut-withdraws-59-teachers-from-isiolo-schools
https://www.gov.uk/foreign-travel-advice/kenya/regional-risks</td></tr>
<tr><td>Kacheliba, West Pokot, Kenya</td><td>Considered risky for non-Kenyans due to remote terrain, poor road infrastructure, and periodic cross-border and inter-communal tensions related to cattle rustling near the Turkana border</td><td>https://www.youtube.com/watch?v=PMqfqil3LLI
https://www.gov.uk/foreign-travel-advice/kenya/regional-risks</td></tr>
<tr><td>Pokot Central, West Pokot, Kenya</td><td>Prone to armed clashes, banditry, and revenge attacks, due to competition for scarce resources and cross-border tensions with neighbouring counties of Baringo and Turkana</td><td>https://www.standardmedia.co.ke/rift-valley/article/2001539368/from-raids-to-farming-project-set-to-transform-west-pokot-and-turkana
https://www.gov.uk/foreign-travel-advice/kenya/regional-risks</td></tr>
<tr><td>Niger, Nigeria</td><td>Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK advisory, "Avoid all travel" by Canada advisory</td><td>https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html
https://travel.gc.ca/destinations/nigeria
https://www.gov.uk/foreign-travel-advice/nigeria</td></tr>
<tr><td>Anambra, Nigeria</td><td>Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK advisory, "Avoid all travel" by Canada advisory, Travel discouraged by Switzerland travel advisory</td><td>https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html
https://travel.gc.ca/destinations/nigeria
https://www.gov.uk/foreign-travel-advice/nigeria
https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html</td></tr>
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	Rivers, Nigeria	Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK advisory, "Avoid all travel" by Canada advisory, Travel discouraged by Switzerland travel advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html
	Gombe, Nigeria	Labelled "Do not travel to" by US travel advisory, "Advise against all travel" by UK advisory, "Avoid all travel" by Canada advisory, Travel discouraged by Switzerland travel advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html
	Enugu, Nigeria	Labelled "Do not travel to" by US travel advisory, "Avoid all travel" by Canada advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria
	Kaduna, Nigeria	Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK travel advisory, Travel discouraged by Switzerland travel advisory by UK advisory, "Avoid all travel" by Canada advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html
	Delta, Nigeria	Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK advisory, "Avoid all travel" by Canada advisory, Travel discouraged by Switzerland travel advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html
	Kogi, Nigeria	Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK advisory, "Avoid all travel" by Canada advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria
	Katsina, Nigeria	Labelled "Do not travel to" by US travel advisory, UK advisory, "Avoid all travel" by Canada advisory, Travel discouraged by Switzerland travel advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html
	Kwara, Nigeria	Labelled "Do not travel to" by US travel advisory, "Advise against all but essential travel" by UK advisory, "Avoid all travel" by Canada advisory	https://travel.state.gov/en/international-travel/travel-advisories/nigeria.html https://travel.gc.ca/destinations/nigeria https://www.gov.uk/foreign-travel-advice/nigeria
	Cross River, Nigeria	Kidnapping, crime and armed gangs; labelled "Avoid non-essential travel" by Canada travel advisory, Travel discouraged by Switzerland travel advisory	https://converseer.com/13-kidnapped-cross-river-youths-face-torture-10m-ransom-demand/ https://www.premiumtimesng.com/news/more-news/616475-enough-is-enough-cross-river-governor-warns-kidnappers.html?tztc=1 https://travel.gc.ca/destinations/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html

Osun, Nigeria	Kidnapping, crime and armed gangs; labelled "Avoid non-essential travel" by Canada travel advisory	https://punchng.com/surge-in-kidnappings-worries-nigerians-says-ex-osun-lawmaker/ https://travel.gc.ca/destinations/nigeria
Ijebu Northeast, Ogun, Nigeria	Remote area, travel by road with high level insecurity	https://allafrica.com/stories/202511260104.html?utm
Egbeda, Oyo Nigeria	Road transport too dangerous, travel by road from Lagos	https://ui.nigeriariskindex.com/detail?search=Oyo
Ekiti, Nigeria	Road transport too dangerous; labelled "Avoid non-essential travel" by Canada travel advisory	https://allafrica.com/stories/202603160748.html https://www.sciencedirect.com/science/article/pii/S2405844023076971 https://travel.gc.ca/destinations/nigeria
Ebonyi, Nigeria	Road transport too dangerous; airport unreliable; labelled "Avoid non-essential travel" by Canada travel advisory, Travel discouraged by Switzerland travel advisory	https://www.euaa.europa.eu/nigeria-security-situation/243-ebonyi https://www.sciencedirect.com/science/article/pii/S2405844023076971 https://travel.gc.ca/destinations/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html
Ondo, Nigeria	Road transport too dangerous; airport unreliable/unsafe; labelled "Avoid non-essential travel" by Canada travel advisory, Travel discouraged by Switzerland travel advisory	https://www.vanguardngr.com/2026/05/kidnapping-in-ondo-state-an-urgent-coordination-challenge/ https://allafrica.com/stories/202603160748.html https://www.sciencedirect.com/science/article/pii/S2405844023076971 https://travel.gc.ca/destinations/nigeria https://www.eda.admin.ch/countries/nigeria/de/home/reisehinweise/vor-ort.html

The Gold Standard provisions relating to conflict and emergency zones acknowledge that exceptional circumstances may necessitate the use of alternative auditing arrangements.

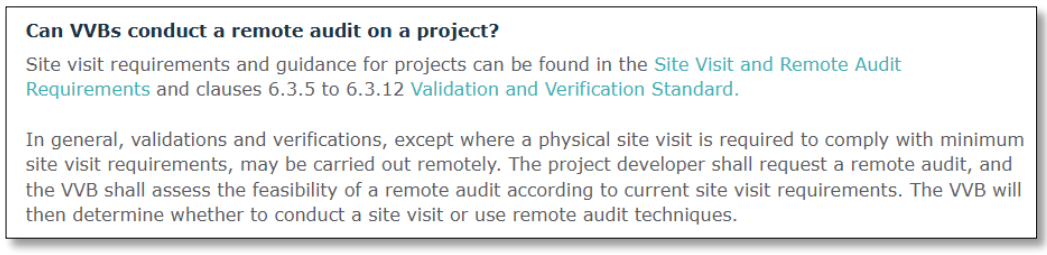
Further, Paragraph 6.3.9 of the GS VVS states:
"Renewal of PoA period shall include a site visit by a VVB who assesses the PoA against all GS4GG Requirements. A VVB shall validate the PoA and real case VPA for renewal of certification cycle. For regular VPAs renewal of certification, the CME may select any of the pathways outlined for inclusion of VPAs."

This provision establishes the requirement for a site visit as part of the Renewal of Crediting Period process. However, it does not state the mode of conducting the site visit or explicitly require it to be undertaken physically, indicating flexibility of conducting the site visit through remote site visit where appropriate.

While paragraph 3.2.1 of the *Site Visit and Remote Audit Requirements and Procedures* V2.0 states:
"A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) for a project."

Thus, CME considers that the rationale permitting the use of remote audit mode during Design Certification Renewal of standalone projects may reasonably be extended to Renewal of Crediting Period for a PoA and its VPAs, under special circumstances.

Also, as shown in the screenshot below, there is a FAQ on the Gold Standard website under Gold Standard Validation and Verification Bodies (VVBs). It states that a physical site visit is required only when it is explicitly mentioned.

<table>
<tr><td></td><td>


Therefore, based on our interpretation of VVS, Site Visit and Remote Audit Requirements and Procedures and the FAQ, it is implied that the audit of a Renewal of Crediting Period may be conducted remotely by a VVB.

Hence, the CME is proactively submitting this deviation request to seek explicit approval for the application of remote audit techniques for the concerned audit site visit.
</td></tr>
<tr><td>Proposed resolution</td><td>The CME proposes the VVB audit site visit to be conducted using a hybrid approach comprising physical site visits with face-to-face interviews in locations assessed as safe, and remote site visit using remote audit techniques in locations assessed as unsafe for the purposes of this Renewal of Crediting Period.</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>
<tr><td></td><td></td></tr>
</table>
☐ any other matrix, please specify…
☒ NA</td></tr>
<tr><td>Summary of the impact</td><td>The proposed deviation does not have any impact on any of the above relevant areas. The deviation relates solely to the modality (remote vs. physical) of the site visit for the PoA/VPAs renewal assessment. The Emission reductions before and after applying the deviation shall remain the same.</td></tr>
<tr><td colspan="2">Insert text here</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 ☐

6.4 | VVB's assessment

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

VVB's assessment of deviation request		The VVB confirms that the nature of the deviation is temporary and is applicable for the scope of RCP of the PoA with GS ID 11189 and the associated VPAs.
VVB's assessment of impact of deviation request		VVB has reviewed the details of the deviation provided in the sections above by the CME and finds them to be credible and appropriate. Given the ongoing security concerns in Nigeria, the VVB would request GS to allow a deviation from para 6.3.9 of GS VVS v2.0, which requires the VVB to conduct a site visit for Renewal of PoA. The VVB understands that, while a site visit is required, it is not mandatory for the VVB to conduct a physical site visit and that a remote audit would suffice to meet this requirement. Additionally, paragraph 3.2.1 of the Site Visit and Remote Audit Requirements and Procedures V2.0 states that *"A physical site visit by VVB is not mandatory at the validation (Design Certification or Design Certification Renewal) for a project."* To ensure that all aspects are verified accurately by the VVB and in accordance with the approach outlined in the applied methodology and the relevant standard, the VVB would like to request GS to allow a hybrid approach for the audit. Under this approach, the Local Expert of the VVB would physically visit the secure and accessible regions, while the Team Leader and Technical Expert would participate remotely to verify samples falling within the areas affected by the security concerns. The VVB further confirms that a risk assessment will be conducted prior to the audit and that the proposed approach would not impact any aspect of the PoA. This deviation does not affect the project design, additionality, or applicability of the methodology and is applicable only to the scope of Renewal of Crediting Period.
VVB recommendation		The VVB would request GS to approve the deviation considering the security concerns in the host country.
VVB details	VVB name:	Earthood Services Limited
	Auditor name(s):	Sukanya Phukan
	Email (s):	sukanya.phukan@earthood.in

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