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-509
Date of decision	07/09/2026
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**

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] :	Sanjith Kakkat
Email ID[4] :	Sanjith.kakkat@agasco.com
Organisation:[5]:	Agasco 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	*GS11729*	*GS XXXX* *GS XXXX*	*GS XXXX* *GS XXXX*
Host country(ies)	Nigeria		
Project Title	Agasco Improved Cookstove Nigeria		
Registry link	GSF Registry		
Scale	☐ Microscale (GS) ☐ Small scale ☒ Large scale ☐ Other, if applicable please specify below *Insert text here*		

[3] Name of the individual representing the entity requesting the deviation
[4] Email ID for further correspondence related to the deviation request
[5] The name of the entity requesting the deviation

Certification Status and corresponding date of latest status	☐ Listed	☒ Certified design[6]	☐ Certified project[7]	☐ Other *If other, specify here*
	dd/mm/yyyy	*14/07/2023*	*29/10/2025*	*dd/mm/yyyy*

Applied version of Standard	☒ GS4GG			
	☐ Previous version of Gold Standard	Version no.		
		☐ 1.0	☐ 1.1	☒ 1.2	☐ 2.2

Transition date, if applicable	From previous GS version to GS4GG	*dd/mm/yyyy*
	From another standard to GS4GG	*dd/mm/yyyy*
	Name of another standard	☐ CDM
		☐ Other Name of the Standard – Insert text here

Applicable activity requirement	☐ Renewable Energy Activity Requirements ☒ Community Services Activity Requirements ☐ Land-use and Forests Activity Requirements ☐ Agriculture Activity Requirements ☐ Blue Carbon and Freshwater Wetlands Activity Requirements ☐ Engineered removals Activity Requirements ☐ Other *Insert name here*

5.4 | Project deviation history

Is there any deviation request(s) for the same project activity/PoA/VPA(s) that was submitted to GS previously? If yes, below information.			☒ Yes ☐ No
Reference number	DEVRQ-61		
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] 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	GHG Emissions Reduction & Sequestration Product Requirements
	Version	V 3.2
	Paragraph	1.2.1(c)

6.2 | Description of the deviation

Title	Temporary waiver of Annex A para 1.2.1.c CARP/national registry upload requirement	
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	10/01/2023
	End date	31/10/2024
	☐ NA	
Summarise the changes	Paragraph 1.2.1.c. of Annex A requires evidence demonstrating the Host Country's initial compliance with the applicable Article 6 reporting requirements, through either: (i) submission and public availability of the Authorisation of ITMOs on the UNFCCC Centralized Accounting and Reporting Platform (CARP); or (ii) recording of the Authorisation of ITMOs on the registry used by the Host Country for tracking under Article 6.2. The National Council on Climate Change (NCCC), the Designated National Authority (DNA) of Nigeria, has formally issued the Letter of Authorization (LoA) for the project and has publicly disclosed the LoA on its official website. However, publication of the Authorisation on the UNFCCC CARP is currently pending due to delays associated with the CARP process. As an interim measure, the Project Developer requests Gold Standard to temporarily accept the official publication of the LoA on the NCCC website as alternative evidence until the Authorisation is published on the UNFCCC CARP. Once the CARP publication is completed, the Project Developer will provide the relevant evidence to Gold Standard.	
Reason for deviation	The delay in upload to CARP is due to processing delays on the UNFCCC's platform, which is outside of the control of the Project Developer or the Host Country. The NCCC has confirmed that it is working with the UNFCCC to enable the required CARP process	
Proposed resolution	The Project Developer requests Gold Standard to temporarily accept the official publication of the project's LoA on the NCCC website as an interim	

<table>
<tr><td></td><td>alternative to the evidence required under Annex A, paragraph 1.2.1(c), until the Authorisation is published on the UNFCCC CARP.
The Project Developer will provide the NCCC publication link and supporting communication from the NCCC confirming the status of the CARP process. Once the Authorisation becomes publicly available on the UNFCCC CARP, the Project Developer will notify Gold Standard and provide the corresponding CARP evidence.

https://climatecouncil.gov.ng/documents-and-decisions/</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>No impact on the above-mentioned area.</td><td></td></tr></table>☐ any other matrix, please specify…
☒ NA</td></tr>
<tr><td>Summary of the impact</td><td>No adverse impact on the project or its emission reductions is expected from the requested temporary deviation. The Host Country Authorization has already been formally issued by the NCCC, and has been publicly disclosed on the NCCC’s official website. The deviation is limited to the temporary means of providing evidence under paragraph 1.2.1.c. while CARP publication remains pending. It does not result in any change to the project design, methodology, additionality, monitoring approach, safeguarding principles, SDG assessment, or calculation and volume of emission reductions.</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 ☒ *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.*)

1) Letter of Autorisation
2) NCCC Email Confirmation of CARP Delay
3) Screenshot of Project Approvals on NCCC website
4) Screenshot of Gold Standard's CORSIA review findings received on Assurance Platform.

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