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-470
Date of decision	14/08/2026
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**

The deviation request is partially and conditionally approved as follows:

1. Cross-VPA sampling for P-KPTs and Usage Surveys: Confirmed as no deviation required. Cross-VPA sampling for these activities is already permitted under RECH v5.0 paragraph 16.3.2, subject to demonstration of homogeneity and compliance with Section 14.5 and the relevant Sampling Standard.

2. Standardized Retrospective Survey (paragraph7.3.2.1) and Leakage Investigation Survey (paragraph9.3.2.3): Confirmed as no deviation required. As these surveys are administered as part of the Usage Survey framework and constitute ongoing monitoring activities, they fall within the scope of cross-VPA sampling permitted under paragraph 16.3.2.

3. Cross-VPA Baseline Surveys and Baseline KPTs (B-KPTs/BFTs): Conditionally approved for VPA04 (GS 12798) with VPA01 (GS 2758), subject to the following conditions:

- The CME shall demonstrate homogeneity between VPA01 and VPA04 with respect to baseline parameters (same geographic region, same baseline fuel types, same socio-economic demographics, same cooking practices)
- The VVB shall validate the cross-VPA baseline sampling plan and confirm that the combined sample provides statistically sound and representative baseline data for both VPAs
- The deviation applies only to VPA01 and VPA04 within the same country (Honduras) and same project boundary and is not applicable to cross-country VPA groupings.

4. Validation and Verification activities: Not approved as a deviation under RECH methodology. VVB site visit requirements and verification activities are regulated by the Validation and Verification Standard (VVS) and Site Visit and Remote Audit Requirements, not by the RECH methodology. The CME shall engage the VVB for the combined validation/verification site visits and the VVB shall determine the sampling plan for the validation/verification following the applicable VVS provisions. Should the VVB/PD feel a need for deviation, they can submit a subsequent deviation quoting the requirement from Site visit and remote audit requirements.

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] :	Esther Adams
Email ID[4] :	eadams@proyectomirador.org
Organisation:[5]:	Proyecto Mirador Foundation
Are you an authorized project participant as per the cover letter submitted for this activity?	☒ Yes ☐ No

5.3 | Background information

Type	☐ Project activity	☐ PoA GSXXXX	☒ VPA
GS ID	*GSXXXX* *GSXXXX*	*GS XXXX* *GS XXXX*	GS 12798
Host country(ies)	Honduras		
Project Title	Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Fourth VPA for Distribution of Dos por Tres Cookstoves in Honduras		
Registry link	**https://registry.goldstandard.org/projects/details/4930**		
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	*dd/mm/yyyy*	06/03/2026	*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_135 requested a Cross-VPA sampling for the monitoring period 01/01/2025 to 31/12/2025. Approved by Gold Standard on 21/07/2025. *This previously requested deviation is similar to the current request. The current request is taking place as per the guidance provided by Vikash Talyan, Senior Director, Standard Development & Innovation at Gold Standard.*

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

	• DEVRQ_556 requested the use of baseline fuel consumption values derived from Proyecto Mirador's Kitchen Performance Test (KPT) results, instead of applying the fixed cap of 0.95 tonnes/person/year. An alternative cap of 1.04 tonnes/person/year for households using fuelwood exclusively in the baseline scenario was approved by Gold Standard on 23/08/2024.		
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** N/A		

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

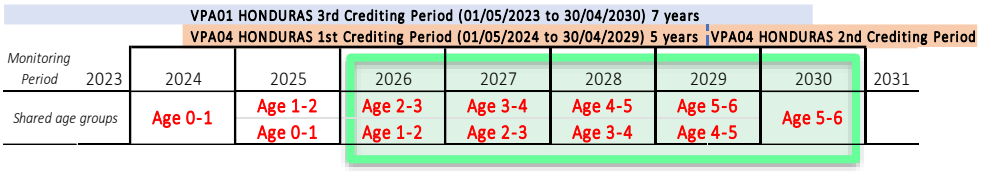
Standard document reference	Title	**REDUCED EMISSIONS FROM COOKING AND HEATING (RECH)** FORMERLY TECHNOLOGIES AND PRACTICES TO DISPLACE DECENTRALIZED THERMAL ENERGY CONSUMPTION (TPDDTEC)
	Version	5.0
	Paragraph	16.2.2 and 16.3.2

6.2 | Description of the deviation

Title	Cross-VPA sampling	
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)
	This deviation is requested for the VPA GS12798 and its monitoring periods occurring from 2026 to 2030 (starting with second monitoring period from 01/01/2026 to 31/12/2026), as per the guidance provided by Vikash Talyan, Senior Director, Standard Development & Innovation at Gold Standard.	
Relevant monitoring period, if applicable	Start date	01/01/2026
	End date	30/04/2030
	☐ NA	
Summarise the changes	Proyecto Mirador began building stoves in 2004 under a stand-alone PDD limited to Honduras. In 2014 the project in Honduras was upgraded to a PoA, GS 1988, with the original Honduras project included as the first VPA, GS 2758. During subsequent years the first VPA has continued the same project activity under the Gold Standard PoA utilizing the Reduced Emissions from Cooking and Heating: Technologies and	

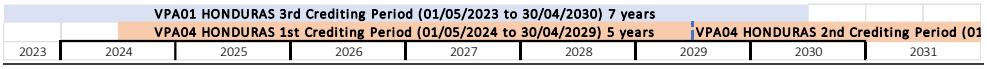
	Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC) methodology. Proyecto Mirador's PoA, GS 1988 Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America, is large-scale and composed of the following VPAs: • **VPA01, GS2758 Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America: First VPA for Distribution of Dos por Tres Cookstoves in Honduras.** • VPA02, GS 10457 Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Second VPA for Distribution of Dos por Tres Cookstoves in Guatemala. • VPA03, GS 10458 Proyecto Mirador Enhanced Distribution Of Improved Cookstoves In Latin America – Third VPA For Distribution Of Dos Por Tres Cookstoves In Nicaragua. (No longer operational). • **VPA04, GS12798 Proyecto Mirador Enhanced Distribution of Improved Cookstoves in Latin America – Fourth VPA for Distribution of Dos por Tres Cookstoves in Honduras.** **This deviation is requested for VPA04 (GS 12798)** and addresses the following Gold Standard Methodology requirements: Methodology REDUCED EMISSIONS FROM COOKING AND HEATING (RECH): Formerly Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC), Version 5.0, which states in: • Paragraph 16.2.2: *"**Baseline Scenarios**: If the PoA encompasses heterogeneous VPAs (e.g., targeting different geographic regions, utilizing different primary baseline fuels, or serving socio-economically distinct demographics), the baseline scenario shall be determined and justified individually for each homogenous VPA grouping in accordance with Section 7."* • And paragraph 16.3.2: *"**Sampling Across VPAs**: Cross-VPA sampling for P-KPTs and Usage Surveys is permitted, provided the CME demonstrates that the sampled population is homogeneous and the sampling plan meets the requirements of Section 14.5| and the relevant Sampling Standard. A cross-VPA sampling is not allowed across groups larger than 10 VPAs, unless specific justification for homogeneity across a larger group is provided and validated by the VVB."* As per the CME's understanding of paragraphs 16.2.2 and 16.3.2 above, the RECH methodology already permits cross-VPA sampling for the aspects of the ongoing monitoring/project scenario expressly listed therein, namely P-KPTs and Usage Surveys, provided homogeneity across the sampled population is demonstrated. The CME's understanding is that this cross-VPA sampling permission reasonably extends, by inference, to other closely related survey-based provisions of the methodology that support ongoing monitoring, namely the

	supporting monitoring surveys referenced in the methodology's summary section, the Standardized Retrospective Survey (paragraph 7.3.2.1) – administered as part of the first Usage Survey conducted for each household – and the leakage investigation survey (paragraph 9.3.2.3), where applicable. **In the event Gold Standard determines that any of these surveys are not already encompassed within the cross-VPA sampling permitted under paragraph 16.3.2, the CME hereby also requests, on a precautionary basis, that this deviation extend to cross-VPA sampling for these surveys, on the same basis and for the same monitoring periods described in this request.** Furthermore, this deviation request seeks approval for cross-VPA sampling of the aspects of the project that are not expressly covered (yet not prohibited) by the provisions stated in paragraph 16.2.2 for baseline scenario determination at the VPA level for a homogeneous VPA grouping, namely: Baseline Surveys, Baseline Kitchen Performance Tests (B-KPTs / BFTs), and the Validation and Verification activities. As Proyecto Mirador is a large-scale PoA, the deviation request is to allow cross-VPA sampling of VPA04 (GS 12798) with VPA01 (GS 2758) to prevent doubling the effort to carry out the baseline scenario data collection, other supporting monitoring surveys (see fourth bullet point below), and on-site validation and verification activities required by the VVB to assess the project, provided homogeneity across the sampled population is demonstrated since the VPAs in question form a homogeneous grouping and the collected data are representative for both VPAs. This cross-VPA sampling deviation is requested for: • Baseline Surveys; • Kitchen Performance Tests (B-KPTs / BFTs); • Validation and Verification Surveys; and • The Standardized Retrospective Survey (paragraph 7.3.2.1), the leakage investigation survey (paragraph 9.3.2.3), and any other supporting monitoring survey referenced in the methodology, to the extent Gold Standard determines these are not already encompassed within the cross-VPA sampling permitted under paragraph 16.3.2 (see explanation above). Stoves installed up to 30 April 2024 will be credited under VPA01, with residual ERs on those stoves collected under VPA01 until expiration of the 3rd Crediting Period on 30 April 2030. All stoves installed from 1 May 2024 forward will be credited under VPA04. As the stoves age, these VPAs will share two age groups for each monitoring period from 2024 to 2030. Without this deviation request for the monitoring periods occurring from 2026 to 2030 (starting with second monitoring period from 01/01/2026 to 31/12/2026 and forward), there will be a need to perform duplicated validation and verification surveys for the same age groups, and most importantly Baseline KPTs (B-KPTs / BFTs), from different VPAs, regardless of forming a homogeneous VPA grouping as they share the same characteristics. Please refer to the image below.



Reason for deviation

VPA04 GS 12798 interacts with VPA01 GS 2758 as these will run in parallel from 01/05/2024 to 30/04/2030.



VPA01 GS 2758 and VPA04 GS 12798 share the following attributes:

Boundary	Honduras
Methodology and version	REDUCED EMISSIONS FROM COOKING AND HEATING (RECH). Version 5.0 Formerly Technologies and Practices to Displace Decentralized Thermal Energy Consumption (TPDDTEC).
ICS Technology	Dos por Tres (2x3) plancha-style improved cookstove. (Proyecto Mirador 2x3 stoves have been found in use and in good working condition after 10 years. However, as a conservative measure, all stoves are eliminated from the emission reduction calculations after Year 6.)
Implementation	Implemented by Proyecto Mirador (same team, same management, same office, same expertise, same processes, and same dMRV database).
Claimed SDGs	13 Climate Action 1 No Poverty 3 Good Health and Well-Being 4 Quality Education 5 Gender Equality 7 Affordable and Clean Energy 8 Decent Work and Economic Growth 15 Life on Land

Without this deviation request for the monitoring periods after Paris Agreement Alignment Transitioning occurring from 2026 to 2030 (starting with second monitoring period from 01/01/2026 to 31/12/2026 and forward), there will be a need to perform duplicated Baseline KPTs (B-KPTs / BFTs), and validation and verification surveys/activities for the same age groups, regardless of forming a homogeneous VPA grouping as they share the same characteristics.

This would also further increase the costs and time invested in the monitoring program (planning, supervisory visits, Baseline Kitchen Performance Tests (B-KPTs / BFTs) and Baseline Surveys). Furthermore, **for the 2026 ongoing monitoring campaign, a new round of baseline KPTs (B-KPTs / BFTs) has been completed using the dKPT protocol for the first time, consistent with D-SMART provisions**, as part of the Project's ongoing commitment to implementing the best monitoring practices available. As shown below, the average mileage traveled by project staff to perform the baseline dKPTs (B-KPTs / BFTs) was 16.92, with a total of 1,083 miles traveled. Moreover, a total of 304 hours from project staff members were required to complete all these dKPTs (B-KPTs / BFTs). Details can also be found in the shared Excel file titled "VPA01 GS 2758 Honduras – Verification Surveys and dKPTs 2025 rev.1 (English)".

Baseline dKPT Honduras (Fogón Tradicional) - 2026

dKPT (Baseline)	dKPTs completed	Mileage	Mileage per dKPT
Fogón Tradicional	24	228.28	9.51
	11	561.99	28.10
	9		
	20	292.7	14.64
Total	**64**	**1083**	**16.92**

dKPT Man-days worked summary		
dKPT	Total Man-days/worked	Total hours/worked
Fogon Tradicional	38	304

But**, most importantly**, implementing dKPTs (B-KPTs / BFTs) **is extremely considerable for a plancha-based improved cookstove project, given that the estimated all-in price* required for sensors (scales and CSM) is $150 per dKPT (B-KPT / BFT). For a Large-Scale project performing over 60 dKPTs (B-KPTs / BFTs) per VPA, this cost becomes financially and operationally taxing**, **without really enhancing the baseline scenario monitoring resolution.** Separate sampling for each VPA means doubling this burden for monitoring and verification, whereas the target population, project management, operational regime and construction methodology are identical for both VPAs.

It is important to note that this summary does not account for the supervisory visits, project surveys, and Project dKPTs (P-KPTs / PFTs) that were also performed during the 2025 monitoring period (and are performed annually) which also require higher levels of effort, costs, and time investment. To exemplify, the tables below summarize the effort to collect the Baseline KPTs (B-KPTs / BFTs) and carry out the on-site verification of the 2025 monitoring period for the six age groups of **VPA01 GS 2758**. As shown below, **for the on-site verification the average mileage traveled by each team per survey was 30.30, with a total of 3,485 miles traveled. To optimize mileage traveled and allocated time to complete the surveys, three instead of two office teams were deployed during verification**

	(details can be found in the shared Excel file titled "VPA01 GS 2758 Honduras - Verification Surveys and dKPTs 2025 rev.1 (English)". **Office team travel for Verification** People per team / Total surveys / Distance (Mileage) / Total Mileage Team 1: 6 / 115 / 896.05 / 3,485 Team 2: 5 / 115 / 1,524.01 / 3,485 Team 3: 4 / 115 / 1,065.00 / 3,485 30.30 It is important to note that VPA01 (GS 2758) and VPA04 (GS 12798) are both implemented by Proyecto Mirador (same team, same management, same office, same expertise, same processes, same project area and same dMRV/D-SMART system), and Proyecto Mirador shall report the same data for employee questionnaires, training data, stakeholder comments, double counting, and traveled distances, among others. **https://www.climate-solutions.net/products (shipping not included)*
Proposed resolution	Baseline Surveys, Kitchen Performance Tests (B-KPTs / BFTs), as well as Validation and Verification Surveys and activities required by the VVB to assess the project for a homogeneous VPA grouping, will maintain accuracy, completeness, and conservativeness. As in previous monitoring periods, these will not lead to overestimation of emission reductions and thus are conservative. Where Gold Standard determines that the Standardized Retrospective Survey (paragraph 7.3.2.1), the leakage investigation survey (paragraph 9.3.2.3), and/or any other supporting monitoring survey referenced in the methodology are not already encompassed within the cross-VPA sampling permitted under paragraph 16.3.2, these surveys shall also be included within the scope of this proposed resolution, on the same basis described above, and shall equally maintain accuracy, completeness, and conservativeness. The objective of this deviation is to prevent doubling the effort to carry out the baseline scenario data collection and the on-site validation and verification for the monitoring periods occurring from 2026 to 2030 (starting with second monitoring period from 01/01/2026 to 31/12/2026 and forward), when the values from the Baseline KPTs (B-KPTs / BFTs) and validation and verification surveys and activities for the same age groups from different VPAs, form a homogeneous VPA grouping as they share the same characteristics and are representative for both VPAs. No impact envisaged on project design, safeguarding principles assessment, SDG assessment, monitoring frequency, data quality, potential risk or any other relevant aspect of the project.
Is there any potential temporary or	Select the relevant area: ☐ Project design

permanent impact of deviation on other aspects of the project?	☐ Local stakeholder consultation ☐ 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	Describe the impact of the deviation on each relevant aspect of the project as selected above. Please substantiate the impact assessment with relevant and verifiable data/information.
There is no potential temporary or permanent impact of deviation on other aspects of the project	

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. VPA01 GS 2758 Honduras - Verification Surveys and dKPTs 2025 rev.1 (English). **CONFIDENTIAL DOCUMENT.**

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