

Re Carbon Gözetim Denetim ve  
Belgelendirme Ltd. Şti.

Prof. Dr. Aziz Sancar Cad.  
27/6  
TR / 06690 Çankaya-Ankara

Tel.: 0090-312-287 5122  
Fax: 0090-312-287 3373

## Company Structure and Allocation of Responsibilities Procedure




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Prepared by

\_\_\_\_\_  
Aslı Bingöl  
Quality Manager

Approved by

\_\_\_\_\_  
Christian Johannes  
General Manager

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| Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.<br>Prof. Dr. Aziz Sancar Cad.<br>27/6<br>TR / 06690 Çankaya-Ankara<br>Tel.: 0090-312-287 5122<br>Fax: 0090-312-287 3373 | <b>Company Structure and<br/>Allocation of Responsibilities<br/>Procedure</b> | <br><b>Page: 2 / 13</b> |
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## 1. Purpose

The purpose of this procedure is to explain the company structure and the allocation of responsibilities within Re Carbon Ltd.

## 2. Responsibility

- General Manager
- Quality Manager
- Certification Manager
- Sales Manager
- All validation/verification team members
- All committee members

## 3. Application

### 3.1. Definitions

Please see DOE Glossary of Terms.

### 3.2. Company structure

**Re Carbon Gözetim Denetim ve Belgelendirme Limited Şirketi**, Trade Registration No: 386836, is a member of Ankara Chamber of Commerce and is a legal entity that is legally accountable for the services it provides. The General Manager has the sole signatory rights on behalf of the company.

In line with the relevant legal regulation in Turkey, the essential element of establishing an operational company is to publish the company name on Trade Registry Gazette and to get approval from the relevant Chamber of Commerce along with the registration number. Therefore, since Re Carbon Gözetim Denetim ve Belgelendirme Limited Şirketi (hereafter referred to as Re Carbon Ltd. or Re Carbon) has its own trade registration number, it is a legal entity in Turkey which can enter into contracts, can make decisions independently and may be sued in its own name. A copy of the Trade Registry Gazette with "Re Carbon Gözetim Denetim ve Belgelendirme Limited Şirketi" as company name and the notary authorization is available and stored in the office.

The current shareholder structure of Re Carbon Ltd. established in September 2015 is as follows:

-100% belonging to- Mr. Christian Johannes

Re Carbon Ltd.'s contact information is as follows:

**Address:** Prof. Dr. Aziz Sancar Cad. 27/6 06690 Çankaya / Ankara / TURKEY

**Phone:** 0090 312 287 5122

**e-mail:** [info@re-carbon.net](mailto:info@re-carbon.net)


**Website:** [www.re-carbon.net](http://www.re-carbon.net)

**Tax Office:** Başkent Tax Office

**Tax no:** 734 083 5498

The scope of activities of Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti. has been defined in the Trade Registry Gazette and is as follows:

- To act as an auditing, validation/verification and certification body within the context of greenhouse gas reduction programs including CDM, Gold Standard, VCS and Social Carbon

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- To act as a third party auditing and certification body within the context of calculation, reporting and verification of carbon and water footprint, sustainability, carbon markets and emission reduction projects
- To provide validation and verification/certification and third party auditing services within the context of the standards relevant to greenhouse gas emissions, sustainability and corporate social responsibility including ISO 14064 series standards, ISO 14067 and PAS 2050 Product Carbon Print Standard, Carbon Disclosure Project (CDP), ISO 50001, SA 8000 Corporate Social Responsibility Standard.
- To handle training sessions on all above defined subjects or other relevant subjects including the carbon markets and greenhouse gas reduction programs, carbon footprint calculations and verification, sustainability, life cycle assessment, verification of emission reports and informing about the relevant legal regulation etc.

There is a related body of Re Carbon Ltd. named “re-consult Rüzgar Enerjisi Danışmanlık İç ve Dış Ticaret Limited Şirketi” (hereafter referred to as re-consult Ltd.) with the Trade Registration No: 226211, which has the same common ownership and/or governance, management personnel (Sales Manager, Quality Manager and Admin Executive), shared resources with Re Carbon Ltd. The scope of activities of re-consult Ltd. is as follows:


- Wind Laboratory and Wind & Field Department: These departments within re-consult perform the following duties:
  - Technical Development (Wind measurements, risk analysis of the selected project sites, technical due diligence)
- Permits Department: This department within re-consult performs the following duties:
  - Generation License (Application and follow-up, EIA)
  - Planning permission (Change of development plans)
  - Grid connection (System use and connection agreements)
  - Land securing (expropriation, easement)
- Sales: This department within re-consult performs the following duties:
  - Executing sales of technical development services and other relevant by products for wind power plant projects
  - Market Analysis Report (a review report on actors in the wind energy sector)

The following services offered by re-consult are subcontracted:

- Construction Feasibility (Turbine procurement, detailed wind farm design)
- Bank's/owner's engineer (accompany the bank at the selected site for financing the project)
- Construction & commissioning (BoP tendering, supervision of civil works and turbine erection, commissioning of wind farm)
- Wind farm operation (wind forecasting, melogale (analysing software))

In order to meet all the requirements listed in the relevant CDM documents, the procedures Re Carbon have in place are documented for all activities carried out by Re Carbon Ltd. which was established independently from all activities of re-consult Ltd. Thus, validation/verification activities are executed within the framework of impartiality and confidentiality policies.

In light of this information, any activity regarding consultancy, training and financing of CDM projects is not carried out in the context of neither in Re Carbon Ltd. nor re-consult Ltd. This is confirmed in the Management's Impartiality Statement, available in the “**Conflict of Interest Assessment Procedure**”.

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Validation/verification services are not offered for projects that are owned by companies who have been a client of re-consult within the past three years. This is also confirmed in the Management's Impartiality Statement available in the "**Conflict of Interest Assessment Procedure**".

### 3.3. Liability and financing

A legally binding service agreement is signed with a project participant prior to starting any service depending on the service and GHG program type.

Liabilities in terms of Re Carbon Ltd.'s validation/verification activities are covered by a liability insurance policy. In addition, full responsibility for all validation/verification activities, decisions and validation/verification opinions is taken by Re Carbon Ltd.

The business plans for the next three years are prepared for each calendar year towards the end of the relevant year by the Sales Manager using the "**Business Plan Form**" and then checked and approved by the General Manager through the same form. Besides that, the balance sheets of each year are prepared and kept as a record of evidence of financial resources by the internal accountant; one copy is sent to the General Manager. Therefore, the financial resources and stability required for handling validation and/or verification/certification services are followed and demonstrated.

#### 3.3.1. CDM financial liability analysis

The liability insurance warranties regarding the CDM validation/verification activities are checked through an annual financial liability analysis. The analysis is being conducted by the Certification Manager and the Accountant to analyze whether it covers Re Carbon Ltd.'s losses, when necessary, in full regarding the activities carried out.

This analysis is recorded in the "**CDM Financial Liabilities Analysis Form**", approved by the General Manager and is maintained by the Certification Manager in line with the "**Control of Records Procedure**".

The insurance companies or their agents are contacted by the General Manager in line with the amount of annual warranty determined by this analysis. The insurance company providing the required warranty is selected by the General Manager and the liability insurance policy is arranged with this company for the respective year.


The one copy of the liability insurance policy is kept by the Certification Manager or General Manager.

### 3.4. Pending judicial processes

The records of all the judicial processes pending against Re Carbon are maintained by the company lawyer. If the subject matter of the case is such that it is incompatible with Re Carbon functions as a DOE, then the UNFCCC Secretariat is informed by the Sales Manager. This is also confirmed in the **Validation & Verification Policy** available in the "**Validation SOP**" and "**Verification SOP**".

The copy of the file containing the records of resulted judicial processes regarding CDM validation/verification activities are kept by the General Manager.

In case of a lawsuit against Re Carbon at any time during its accreditation or re-accreditation process, the Sales Manager informs the UNFCCC Secretariat accordingly.

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### 3.5. Allocation of responsibilities and internal communication

For all positions shown in the organisational chart, the necessary qualification requirements with respect to education, training, experience and skills required for the duty, are listed in detail in the related “**Job Descriptions**”. An appointment to a position is performed when the qualifications required for the job, as defined in the job descriptions, are met.

The allocation of responsibilities based on positions within context of Re Carbon Ltd. is given in Annex-1.

All personnel records such as education, training, experience and skills are kept updated. In order to improve the competency of personnel, training and development targets are defined during the Management Review Meeting.

Planned and unplanned trainings for Re Carbon personnel are organised in line with the principle of “continuous improvement” and in order to raise the competencies of the personnel in line with the “**Personnel Appointment, Training and Performance Assessment Procedure**”. The effectiveness of these trainings is evaluated consistently.

The responsibilities regarding the validation/verification activities are given in the **Validation/Verification Process Flow Chart**.

The responsibilities for the activities within Re Carbon Ltd. Şti are given in the **Operation Flow Chart**.


The following different colour codes are defined as position based for the **Validation/Verification Process Flow Chart** and **Operation Flow Chart**:

- Black (General Manager, Accountant, Quality Manager, Admin Executive)
- Red (Certification Manager)
- Blue (Sales Manager)

In compliance with our validation & verification policy, it is the management’s responsibility to provide adequate resources to ensure that all employees carry out their responsibilities and apply and improve the validation & verification quality management system.

In order to ensure that our validation & verification policy, its objectives and the validation & verification quality management system as well as the impartiality requirements are understood at all levels of Re Carbon Ltd., the following are implemented:

- The “**Validation & Verification Policy**” available in Annex-1 of the “**Validation/Verification SOP**”s and the “**Management’s Impartiality Statement**” available in Annex-1 of the “**Conflict of Assessment Procedure**” are shared with all new full time and/or external contracted personnel during the orientation training. This is recorded in the “**QMS Orientation Training Plan**”. It is also stated in all full time and external personnel work agreements to comply with internal validation and verification policy, procedures and quality management system.
- Besides that, the “**Validation & Verification Policy**” is reviewed during each Management Review Meeting and revised, if necessary. The revised “**Validation & Verification Policy**” is communicated to the validation/verification team members through the formal information sharing (FISH) and/or in the annual experience exchange meeting. The required confirmation is also obtained from the relevant personnel via confirmation email and/or signature depending on the scope of the changes.

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### 3.6. Changes in organizational structure

The organizational structure listed in the Re Carbon Organizational Chart is reviewed and updated, if needed, by the Certification Manager and General Manager.

Any planned changes in the management, key staff and organizational structure are notified to the UNFCCC Secretariat by the Certification Manager at least 30 days before its implementation in accordance with the latest version of CDM Accreditation Procedure. Similarly any planned change in the legal, commercial or organizational status of the Company is notified to the UNFCCC Secretariat by the Certification Manager at least 90 days before its implementation. Any unexpected change(s) are notified to the Secretariat by the Certification Manager within fifteen (15) days of the change took place.

### 3.7. Information to be made available to the CDM Executive Board

As per CDM requirements, an annual activity report is submitted by Re Carbon Ltd. to the CDM Executive Board as identified in the latest applicable version of **“CDM Accreditation Procedure”**. The Annual activity report is prepared by using the CDM-AAR-FORM by the Certification Manager and approved by the General Manager.

The organizational structure, names, qualifications, experience and terms of reference of senior management personnel, such as the senior executives, team leaders and other relevant personnel, are made available annually to the UNFCCC Secretariat by the Certification Manager.


Quality management system documentation is submitted to the Secretariat by the Certification Manager during DOE re-accreditation application or before the surveillance audit.

The system documentation is updated by the Certification Manager, the Sales Manager and Quality Manager in line with their responsibilities to reflect any changes in the CDM accreditation requirements.

### 3.8. Information to be made publicly available

The following information and documents are published on Re Carbon Ltd.'s or on the UNFCCC web site:

- A list of all CDM, Gold Standard, VCS and similar projects for which validation or verification/certification activities have been carried out by Re Carbon
- Information obtained from the CDM project participants marked as proprietary or confidential is not disclosed without the written consent of the provider of the information, except as required by national law. However, information used to determine Additionality as defined in paragraph 43 of Decision 3/CMP.1, to describe the baseline methodology and its application, and to support an environmental impact assessment referred to in paragraph 37 (c) of the same, is not considered as “proprietary” or “confidential” and is made publicly available
- The PDD and the monitoring reports obtained from the CDM project participants (by giving a link to the UNFCCC CDM web site)
- Validation and verification reports prepared by Re Carbon (by giving a link to the UNFCCC CDM web site)
- Certification reports prepared by Re Carbon (by giving a link to the UNFCCC CDM web site)
- Management's Impartiality Statement (in form of a downloadable, secured pdf file)
- Company Structure and Allocation of Responsibilities Procedure (in form of a downloadable, secured pdf file)
- Re Carbon Organizational Chart (in form of a downloadable, secured pdf file)
- Handling of Complaints, Appeals and Disputes Procedure (in form of a downloadable, secured pdf file)

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- External Complaint Form and guidance information (in form of a Word file)
- Short CVs of validation/verification team members (in form of a downloadable, secured pdf file)

### 3.9. Records management

All records pertaining to the company structure and allocation of responsibilities are kept in line with the “**Control of Records Procedure**”.

### 4. Related Documents


- CDM Accreditation Standard Version 07.0 Section 6, Section 7, Section 8 and Section 11.1
- CDM Accreditation Procedure Version 16.0 Section 18
- SOP-C-01 Validation Standard Operation Procedure
- SOP-C-02 Verification Standard Operation Procedure
- P-C-002 Personnel Appointment, Training and Performance Assessment Procedure
- P-C-003 Conflict of Interest Assessment Procedure
- P-C-015 Control of Records Procedure
- CH-C-01 Re Carbon Organization Chart
- CH-C-02 Validation/Verification Process Flow Chart
- CH-C-03 Operation Flow Chart
- Occupational Liability Insurance Policy
- F-C-079 CDM Financial Liabilities Analysis Form
- F-C-084 Business Plan Form

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### Annex-1 Allocation of Responsibilities

| Function(s)   | Responsible Person            |
|---|-------------------------------|
| <ul style="list-style-type: none"> <li>• Formulation and development of policy matters relating to the operations of Re Carbon Ltd.</li> <li>• Supervision and monitoring of implementation of policies and procedures and administrative matters</li> <li>• Providing adequate and competent human resources for validation/verification functions related to CDM</li> <li>• Allocation of responsibilities within the company</li> <li>• Final approval of all internal procedures</li> <li>• Execution of all payments</li> <li>• Monitoring of human resources sufficiency (Jointly with <u>the</u> Certification Manager)</li> <li>• Final decision making in case of complaints against the Sales Manager, <u>the</u> Certification Manager and the Quality Manager</li> <li>• Analysing and determining the human resource requirements (Jointly with the Certification Manager)</li> <li>• Final employment decisions on validation and/or verification team members</li> <li>• Signing appointment certificates (Joint responsibility with <u>the</u> Certification Manager)</li> <li>• Evaluating and qualifying the personnel (For full time management personnel)</li> <li>• Managing all functions including impartiality-related activities</li> <li>• Checking and approving the annual training plan prepared by the Certification Manager</li> <li>• Involving in Re Carbon Ltd. Şti risk analysis (Jointly with <u>the</u> Sales Manager, <u>the</u> Certification Manager and <u>the</u> Quality Manager)</li> <li>• Involving in Review of Effectiveness Meeting regarding impartiality issues (Jointly with <u>the</u> Certification Manager, <u>the</u> Quality Manager and <u>the</u> Sales Manager)</li> <li>• Involving in the Management Review Meeting</li> <li>• Renewal of occupational liability insurance policy regarding validation/verification activities</li> <li>• Keeping <u>the</u> records of occupational liability insurance policies regarding validation/verification activities (Joint responsibility with the Certification Manager)</li> <li>• Keeping the balance sheets records</li> <li>• Extending the duration of <u>the</u> confidentiality and impartiality agreements of Impartiality Committee Members</li> <li>• Checking and approving the business plans prepared for next three years for each calendar year</li> <li>• Discussing about the interpretation of the paragraphs/requirements in CDM Accreditation Standard with the other management staff when necessary (Jointly with Certification Manager and Quality Manager)</li> </ul> | <p><b>General Manager</b></p> |
| <ul style="list-style-type: none"> <li>• Establishment &amp; Maintenance of <u>the</u> validation &amp; verification quality management system in line with policies formulated (Jointly with <u>the</u> Certification Manager and the Sales Manager)</li> <li>• Ensuring that procedures <u>and related documentation</u> are in compliance with CDM Accreditation requirements (Jointly with <u>the</u> Certification Manager and the Sales Manager)</li> <li>• Monitoring of <u>the</u> implementation of policies and procedures</li> <li>• Implementing <u>the related</u> validation/verification quality management system <u>requirements</u></li> <li>• Control of implementation of accreditation requirements (Jointly with <u>the</u> Certification Manager)</li> <li>• Documentation of policies and procedures</li> <li>• To create an external documents list and update it when necessary</li> <li>• Publishing the QMS documents on the server</li> <li>• Assigning accessibility rights <u>to selected project folders on the server for V/V team members and ITRs</u> (Jointly with the Sales Manager)</li> <li>• Organizing and handling Re Carbon Ltd. Şti. risk analysis meetings (Jointly with <u>the</u> General Manager, <u>the</u> Certification Manager and <u>the</u> Sales Manager)</li> <li>• Handling of internal audits in terms of quality management system and CDM accreditation standard</li> <li>• Involving in <u>the</u> Review of Effectiveness Meeting regarding impartiality issues (Jointly with <u>the</u> General Manager, <u>the</u> Certification Manager and <u>the</u> Sales Manager)</li> <li>• <u>Keeping Impartiality Committee and Review of Effectiveness Meeting minutes' records</u></li> <li>• <u>Following up the preparation of the annual synthesis report by the Impartiality Committee on the Committee activities until 1st of September each year and if necessary sending reminder to the Committee members on this</u></li> <li>• Organizing <u>the</u> Management Review Meeting and <u>reporting the outcomes</u></li> <li>• <u>Execute</u> final decisions on complaints and disputes</li> <li>• Following the expiry date of confidentiality and impartiality agreements signed with Impartiality</li> </ul>  | <p><b>Quality Manager</b></p> |



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| Function(s)  | Responsible Person                  |
|--|-------------------------------------|
| <p>Committee Members and informing the General Manager to extend the duration of <u>these</u> agreements</p> <ul style="list-style-type: none"> <li>Following <u>up</u> and checking <u>any</u> changes in external CDM documents <u>based</u> on <u>the dates of</u> CDM Executive Board meetings</li> <li>Placing reminder in own MS Outlook program, in January each year, about following and checking the possible changes in external CDM documents depending on CDM Executive Board planned meetings' dates of the respective year</li> <li>Follow-up of the completion of the revisions required to be handled regarding the newly introduced or revised CDM rules and requirements after the CDM Executive Board meetings</li> <li><u>Requesting</u> updated CVs <u>from the V/V Team Members</u> twice a year, including information <u>on</u> training, experience and any consultancy services, <u>using</u> the <u>Company's applicable</u> CV form template, <u>as well as</u> updated personnel records, (if any) and sharing these records with Certification Manager</li> <li>Checking and following-up about any changes (when and if occurs) within the paragraphs/requirements in <u>the</u> CDM Accreditation Standard and informing <u>the</u> Certification Manager about such changes, if any,</li> <li>Discussing about the interpretation of the paragraphs/requirements in <u>the</u> CDM Accreditation Standard with the other management staff, when necessary (Jointly with <u>the</u> General Manager and <u>the</u> Certification Manager)</li> <li>Reflecting the quality management system (e.g. management review, internal audit) related revisions, if any, in external CDM documents into Re Carbon's internal documentation after the CDM Executive Board meetings and depending on the enforcement date of the relevant revision</li> <li>Sending Formal Information Sharing (FISH) e-mails to the <u>V/V</u> Team Members <u>along with the Certification Manager and the General Manager</u> by summarizing the <u>outcomes</u> in an explanatory manner regarding the newly introduced or revised CDM rules and requirements within latest ten business days after the relevant CDM Executive Board meeting</li> <li>Sending a reminder e-mail to the Internal Senior Team Leader to prepare and execute an online training session for the V/V team members regarding the changes in the rules, requirements and documents after the CDM Executive Board meetings</li> </ul> |                                     |
| <ul style="list-style-type: none"> <li>Establishment of validation &amp; verification quality management system in line with policies formulated and related standard requirements (Jointly with <u>the</u> Sales Manager and the Quality Manager)</li> <li>Supervising implementation of validation and/or verification/certification procedures (Jointly with <u>the</u> Quality Manager)</li> <li>Analysing and determining the human resource requirements (Jointly with <u>the</u> General Manager)</li> <li>Implementing overall validation/verification quality management system (Jointly with <u>the</u> Quality Manager and <u>the</u> Sales Manager)</li> <li>Handling the initial and further communications with UNFCCC regarding all DOE accreditation related assessments including performance assessments, spot checks, surveillance and re-accreditation audits</li> <li><u>Preparing and submitting annual report to the CDM EB</u></li> <li><u>Preparing and submitting the DOE Forecast report to UNFCCC (Jointly with the Sales Manager)</u></li> <li>Verifying the competence validation and/or verification team members and independent technical review personnel</li> <li>Giving evaluation and qualification decision for the personnel during the employment and appointment process (For V/V team members and ITRs, along with one full time team leader <u>or the Internal Senior Team Leader</u>)</li> <li>Signing appointment certificates (Joint responsibility with the General Manager)</li> <li>Retaining personnel records including updated CVs through the relevant template and training records of validation/verification team members and ITRs</li> <li>Preparing the annual training plan based on the decisions taken regarding the planned trainings during last management review meeting</li> <li>Checking and reviewing the prepared annual training plan in the last quarter of the mentioned year (preferably in the second half of December)</li> <li>Identifying the alternative trainings, actions and/or methods for the planned trainings which haven't been handled, if any, in the annual training plan in the last quarter of the mentioned year (preferably in the second half of December)</li> <li>Retaining of training records of management and support personnel relevant with Re Carbon activities</li> <li>Maintaining competence level of validation and/or verification/certification personnel and arranging any necessary trainings</li> </ul>  | <p><b>Certification Manager</b></p> |

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| Function(s)   | Responsible Person   |
|---|----------------------|
| <ul style="list-style-type: none"><li>• Conducting initial competency analysis during employment process</li><li>• Approval of validation/verification plans</li><li>• Monitoring of human resources sufficiency (Jointly with <u>the</u> General Manager)</li><li>• Evaluating the adequacy of competence criteria relevant with the validation and verification/certification functions</li><li>• <u>Participating</u> Re Carbon Ltd. Şti risk analysis <u>meetings</u> (Jointly with <u>the</u> General Manager, <u>the</u> Quality Manager and <u>the</u> Sales Manager)</li><li>• Deciding on and approving of validation and/or verification/certification reports and functions</li><li>• Giving technical and procedural guidance on methodologies, clarifications and guidelines from UNFCCC, GS &amp; VCS (Jointly with V/V team members and ITRs)</li><li>• Monitoring of changes and control of implementation of accreditation requirements (Jointly with <u>the</u> Quality Manager)</li><li>• Handling of all project related requests (registration request, issuance request, new methodology proposal, renewal of crediting period etc.)</li><li>• Handling of annual experience meeting <u>with the Team Members</u></li><li>• Involving in <u>the</u> Management Review Meeting</li><li>• Informing UNFCCC about the changes in organizational structure (Joint responsibility with the <u>General Manager</u>)</li><li>• Involving in Review of Effectiveness Meeting regarding impartiality issues (Jointly with <u>the</u> General Manager, <u>the</u> Sales Manager and <u>the</u> Quality Manager)</li><li>• Conducting validation/verification activities annual financial liability analysis (Jointly with <u>the</u> Accountant)</li><li>• Keeping records of <u>the</u> occupational liability insurance policies regarding the validation/verification activities (Joint responsibility with the General Manager)</li><li>• Reflecting the validation and verification/certification service related revisions in external CDM documents into Re Carbon's internal documentation after the notification by the Quality Manager about the relevant revisions, if any, in line with CDM Executive Board meetings and depending on the enforcement date of the relevant revisions</li><li>• Discussing about the interpretation of the paragraphs/requirements in CDM Accreditation Standard with the other management staff when necessary (Jointly with <u>the</u> General Manager and <u>the</u> Quality Manager)</li></ul> |                      |
| <ul style="list-style-type: none"><li>• Establishment <u>and Maintenance of the</u> validation &amp; verification quality management system in line with policies formulated <u>and related standard requirements</u> (Jointly with <u>the</u> Certification Manager and the Quality Manager)</li><li>• Assessing validation/verification applications</li><li>• Conducting validation/ verification/ certification contract review and quotation preparation</li><li>• Selecting validation and/or verification team members and independent technical review personnel for each project by using the Table of Competence</li><li>• Handling and tracking of personnel availability for the validation/verification activities (For V/V team members and ITRs)</li><li>• Creating project folders on the server for each project</li><li>• Handling of individual impartiality declarations by V/V team members and ITR (prior to any V/V assignment)</li><li>• Handling of communications related to invoices issued by CDM AT</li><li>• <u>Supervising and controlling the validation/verification team</u></li><li>• <u>Monitoring of project stages</u></li><li>• Sending <u>out, receiving and filing</u> customer feedback forms with project participants after the completion of each project</li><li>• Implementing overall validation/verification quality management system (Jointly with <u>the</u> Certification Manager and <u>the</u> Quality Manager)</li><li>• Uploading and updating the required documents and/or information on Re Carbon website for public availability including projects' related information</li><li>• Retaining complaints/disputes/appeal records</li><li>• Retaining project tracking list</li><li>• Preparing and submitting the DOE Forecast report to UNFCCC (<u>Jointly with the Certification Manager</u>)</li><li>• Informing UNFCCC about the changes in organizational structure (Joint responsibility with the Certification Manager)</li></ul>   | <b>Sales Manager</b> |

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| <p>Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.</p> <p>Prof. Dr. Aziz Sancar Cad.<br/>27/6<br/>TR / 06690 Çankaya-Ankara</p> <p>Tel.: 0090-312-287 5122<br/>Fax: 0090-312-287 3373</p> | <h2>Company Structure and Allocation of Responsibilities Procedure</h2> |  <p style="text-align: right;"><b>Page: 11 / 13</b></p> |
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| Function(s)  | Responsible Person                 |
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| <ul style="list-style-type: none"> <li>Participating to Re Carbon Ltd. Şti. risk analysis meetings (Jointly with the General Manager, the Certification Manager and the Quality Manager)</li> <li>Involving in the Management Review Meeting</li> <li>Involving in the Review of Effectiveness Meeting regarding impartiality issues (Jointly with the General Manager, the Certification Manager and the Quality Manager)</li> <li>Informing the CDM EB in cases of any judicial processes (Jointly with the General Manager)</li> <li>Preparing the business plan for next three years for each calendar year towards the end of the relevant year</li> </ul>  |                                    |
| <ul style="list-style-type: none"> <li>Supervision of finance</li> <li>Monitoring income and expenditure to determine financial stability</li> <li>Assessment of projects' budgets and handling of cost control</li> <li>Preparing the validation/verification activities annual financial liability analysis (Jointly with Certification Manager)</li> <li>Preparing and keeping the balance sheets records for each year</li> </ul>  | <b>Accountant</b>                  |
| <ul style="list-style-type: none"> <li>Assessing the validity of complaints and disputes</li> <li>Investigating and reviewing the case</li> </ul>  | <b>Complaints Committee</b>        |
| <ul style="list-style-type: none"> <li>Assessing the validity of appeals</li> <li>Investigating and reviewing the case</li> <li>Final decision on appeals</li> </ul>   | <b>Appeals Committee</b>           |
| <ul style="list-style-type: none"> <li>Analysis of actual and potential risk to impartiality</li> <li>Preparing an annual report of its activities</li> <li>Reviewing and approving all risk analysis</li> </ul>   | <b>Impartiality Committee</b>      |
| <ul style="list-style-type: none"> <li>Handling final approval and decision process in cases where the Certification Manager is involved in any validation/verification service as a team member considering self-review risk</li> <li>Preparing and executing an online training session for the V/V team members regarding the changes in the rules, requirements and documents after the CDM Executive Board meetings and the communication of formal information sharing (FISH) emails</li> <li>Preparing a meeting report along with all relevant details including the revisions in the CDM regulatory rules, requirements and documents for the online training session handled after the CDM Executive Board meetings and the communication of formal information sharing (FISH) emails</li> <li>Preparing training questionnaire for the online training session handled after the CDM Executive Board meetings and the communication of formal information sharing (FISH) emails to be responded by the V/V team members and to assess the effectiveness of the mentioned online training session</li> <li>Preparing and updating the mock PDD used for the performance monitoring of the team leader(s) and validators/verifier(s) who had not been involved in validation and verification/certification activities in the relevant year and for the initial appointment for the team leader(s) and validator(s)/verifier(s)</li> </ul>  | <b>Internal Senior Team Leader</b> |
| <ul style="list-style-type: none"> <li>Acting as a Team Leader for validation/verification functions and coordination of these functions</li> <li>Monitoring and reviewing the performance of validator(s), verifier(s), technical expert(s)</li> <li>Monitoring the performance of other team leaders by witness audits</li> <li>Giving evaluation and qualification decision for the personnel during the employment and appointment process (For V/V team members and ITRs, along with the Certification Manager)</li> <li>Preparing the validation/verification plans</li> <li>Communicating validation/verification plans with project participants</li> <li>Updating of all related project records on the company server</li> <li>Submitting all necessary documents to Certification Manager required for the registration/issuance request</li> <li>Involvement in the employment evaluations of the V/V team members during the employment process, if necessary</li> <li>Conducting initial on the job evaluations (For v/v team members)</li> <li>Following methodologies, tools, clarifications and guidelines from UNFCCC, GS &amp; VCS (Jointly with the Certification Manager)</li> <li>Involving in the annual experience exchange meeting</li> <li>Independent technical review of validation and/or verification/certification reports (For the ones qualified as an ITR)</li> <li>Informing Certification Manager when ITR is completed and when the project is ready for registration or issuance request (For the ones qualified as an ITR)</li> </ul> | <b>Team Leader</b>                 |

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| <p>Re Carbon Gözetim Denetim ve Belgelendirme Ltd. Şti.</p> <p>Prof. Dr. Aziz Sancar Cad.<br/>27/6<br/>TR / 06690 Çankaya-Ankara</p> <p>Tel.: 0090-312-287 5122<br/>Fax: 0090-312-287 3373</p> | <h2>Company Structure and Allocation of Responsibilities Procedure</h2> |  <p style="text-align: right;"><b>Page: 12 / 13</b></p> |
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| Function(s)   | Responsible Person        |
|---|---------------------------|
| <ul style="list-style-type: none"> <li>Acting as a validator/verifier for validation/verification functions</li> <li>Supporting the team leader during the validation/verification functions</li> <li>Following methodologies, tools, clarifications and guidelines from UNFCCC, GS &amp; VCS (Jointly with Certification Manager)</li> <li>Communicating validation/verification plans with project participants in case of a such request by the team leader</li> <li>Involving in the annual experience exchange meeting</li> </ul>  | <b>Validator/Verifier</b> |
| <ul style="list-style-type: none"> <li>Acting as a technical expert for validation/verification functions depending on the specialized area</li> <li>Supporting the team leader during the validation/verification functions</li> <li>Following methodologies, tools, clarifications and guidelines from UNFCCC, GS &amp; VCS (Jointly with Certification Manager) on his/her specialized field</li> <li>Preparing and assessing the performance of the technical experts who had not been involved in the validation and verification/certification activities in the relevant year through a questionnaire (For the first Technical Expert appointed for the relevant technical area)</li> <li>Updating the questionnaire used for the performance monitoring of the technical experts who had not been involved in the validation and verification/certification activities in the relevant year (For the first Technical Expert appointed for the relevant technical area)</li> </ul> | <b>Technical Expert</b>   |

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### History of the document

| Version No. | Date       | Summary of the revision  | Prepared by                          | Approved by                           |
|-------------|------------|--|--------------------------------------|---------------------------------------|
| 00          | 03.05.2017 | Initial version of the document  | Anıl Söyler<br>Certification Manager | Christian Johannes<br>General Manager |
| 01          | 19.09.2018 | Inclusion of defined process about the preparation of a business plan for the next three years for each calendar year in Section 3.3<br>Revision of CDM Accreditation Standard and CDM Accreditation Procedure version number in Section 4<br>Inclusion of "Business Plan Form" as a new form in Section 4<br>Revision of Allocation of Responsibilities Table based on the inclusion of new responsibilities in Annex-1   | Anıl Söyler<br>Certification Manager | Christian Johannes<br>General Manager |
| 02          | 30.09.2020 | Address change in the header and also under clause 3.2. Company Structure<br>Deleting "accredited" wind measurements according ISO 17025 under the same clause 3.2.<br>CDM Accreditation Standard and Procedure version number update under clause   | Aslı Bingöl<br>Quality Manager       | Christian Johannes<br>General Manager |
| 03          | 08.02.2021 | Revision of "Annex-1 Allocation of Responsibilities" table in line with the revisions made in other procedures (as underlined)   | Anıl Söyler<br>Certification Manager | Christian Johannes<br>General Manager |
| 04          | 01.07.2021 | Scope of activities of re-consult (related body) has been detailed to explain the specific activities of each division in Section 3.2.<br>Revision of Section 3.5 to clarify the content of the orientation training in terms of impartiality requirements   | Aslı Bingöl<br>Quality Manager       | Christian Johannes<br>General Manager |
| 05          | 09.11.2021 | Revision of "Annex-1 Allocation of Responsibilities" table in line with the revisions made in other procedures (as underlined)   | Anıl Söyler<br>Certification Manager | Christian Johannes<br>General Manager |
| 06          | 23.03.2022 | The English language has been editorially altered throughout the procedure. Responsibilities and timelines for situations that should be notified to the UNFCCC have been re-stated in line with the CDM Accreditation Procedure Version 16.0, in Article 3.6. The Certification Manager is in charge of the initial line of communication with the UNFCCC Secretariat. Throughout the procedure, it is mentioned that the Certification Manager and the Sales Manager will communicate with the UNFCCC Secretariat, depending on the subject. Related subjects are specified in the table in Annex-1. The documents that must be publically available are regulated in Article 3.8. The version number of the CDM Accreditation Procedure has been revised to 16.0. As can be seen underlined, the responsibilities of the related functions in Annex-1 have been adjusted. | Aslı Bingöl<br>Quality Manager       | Christian Johannes<br>General Manager |