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Section 15: A6.4-STAN-ACCR-001 Clause No 6.1: ISO 17029:2019 /ISO 14065:2020		

1. PURPOSE AND SCOPE

- The purpose of this procedure is to define the authority and responsibility of the management and auditing personnel for validation or verification /certification of Emission Reduction Projects and Organizational Carbon Inventory under the applicable CSP Programmes.
- This procedure is applicable to all personnel responsible for managing and implementation of CSP Programmes related validation or verification and certification scheme services offered by BMNS.

2. DEFINITIONS

- **CSP PROGRAMMES**- such as Gold Standard Carbon, VERRA, Global Carbon Council (GCC), Clean Development Mechanism (CDM), Article 6.4 UNFCCC, Indian CCTS etc.
- **Validation** - is the process of independent evaluation of a project activity by a Designated Validation and Verification Body/Operational Entity against the requirements of the CSP PROGRAMMES as set out in decision 17/CP.7
- **Registration**- is the formal acceptance a validated project by the VERRA/GOLD STANDARD/GLOBAL CARBON COUNCIL/UNFCCC Executive Board/Supervisory Body as a respective CSP PROGRAMME project activity.
- **Verification**- is the periodic independent review and ex -post determination by the Validation and Verification Body/Designated Operational Entity of the monitored, measured, reported and verified reductions in anthropogenic emissions by sources of greenhouses gases that have actually occurred because of a registered CSP PROGRAMME projects activity, during the monitoring period.
- **Certification**- is the written assurance by the DOE/VVB that, during a specified time, a project activity achieved the reduction in anthropogenic emissions by sources of greenhouse gases as verified

3. DETAILS OF PROCEDURE

- a) The line of authority and responsibility of management personnel responsible for managing and implementation Validation, Verification and Certification Scheme of the respective CSP PROGRAMMES, is shown in the organization structure. The organizational chart including the roles and responsibilities of all the personnel have been defined below.

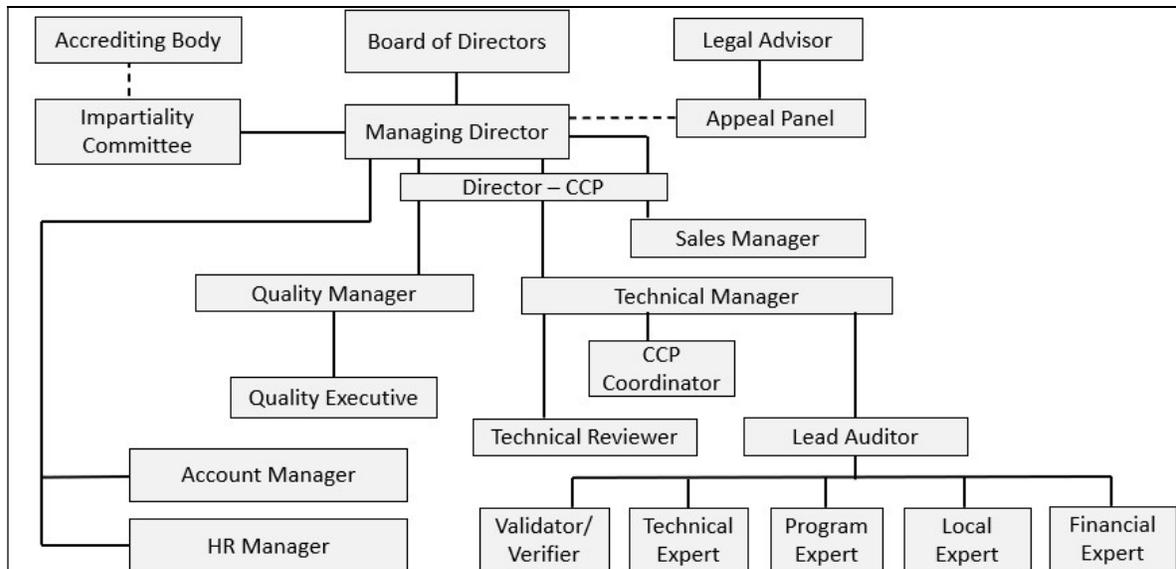


b) Organizational Chart

BMNS- Organization chart



CCP- Organization chart



1) Board of Directors

The Managing Director of BMNS is appointed by the Board of Directors. The Managing Director is responsible for the formulation and development of policies relating to the operations of BMNS Services. The Managing Director would be responsible for approval and appointment of key management personnel.

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2) Managing Director

- Is responsible for providing sufficient and competent resources for the implementation of the Validation, Verification and Certification scheme and any other services offered by BMNS.
- Is responsible for approving and submitting the Annual Activity Report.
- Is responsible for formulation and development of policy matters relating to the operations of the company.
- Is responsible for supervision and implementation of company policies including financial, administrative, and contractual matters.
- Is responsible for leading management review of the company's activities.
- Has the executive responsibility for operations of the company.
- Appoints a member of management as a CSP PROGRAMMES Quality Manager to Implement overall quality management system.
- Is committed to development and implementation of quality management system in line with policies formulated and documentation of policies and procedures and their implementation.
- Appoints a member of management as a CSP PROGRAMMES Technical Manager to operate the system in line with the quality management system.
- Is committed to safeguarding impartiality in the validation and/or verification/certification functions which are evidenced through institutional structure and impartiality policy & procedures and their implementation and manage impartiality related activities.
- In case the balance of the impartiality committee is affected due to any reasons (e.g. Resignation of members). A probable replacement / appointment of committee members would be done after discussions in the subsequent Management Review Meeting to ensure balanced representation based on BMNSs relevant procedure.
- Is committed to the implementation of the CSP PROGRAMMES validation and/or verification/certification functions.
- Verify and approve contract reviews.
- Is involved in the decisions relating to disputes and complaints.
- appoints the independent appeal panel if required.
- To be the authorized signatory or appoint an authorized signatory for entering into validation/ verification agreements with clients.
- Ensures BMNS function related to the designation in Organizational Chart and Management Roles qualified in accordance with the requirements defined in Forms BMNS/CSP 03/FOR 01 & 02 subject to fulfillment of qualification criteria.
- The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06

3) Technical Manager

- Is responsible for reviewing, approving, and taking the final decisions on validation, verification, and certification reports prior to submission to the CSP PROGRAMMES.



- Issue Validation or verification statements.
- Liaising with the CSP Programmes on operational / management issues pertaining to BMNS.
- Is responsible for implementation, supervision and monitoring of BMNS policies and procedures.
- Is responsible for the development and supervision of both internal / external personnel performing validation and/or verification activities
- Delegates authority to committees or individuals to undertake, as required, defined activities on its behalf if required.
- To manage meetings and trainings of Lead Auditor, validator/verifier, technical experts, program experts, financial experts and local experts and maintain proper records of the proceedings.
- Approves the auditors (including external resources/Subcontractors), technical reviewers and technical experts and other experts and ensures they are qualified in accordance with relevant competency requirements defined in Forms BMNS/CSP 03/FOR 01 & 02 subject to fulfillment of qualification criteria in line with ISO14066:2023.
- Is responsible for publishing of the PDD/PD/PSF and the Monitoring reports to CSP Programmes using the respective program interface.
- To establish and maintain the necessary performance of validation/verification activities and competence of all Auditors and Technical experts, Technical Reviewers and Evaluators as per standards of CSP PROGRAMMES requirement.
- Strictly abide by the competency requirements as detailed in the relevant procedures based on the standards.
- Approve the revision of the relevant documents and procedures, if applicable, due to change or inconsistencies in procedures in comparison to standard requirements.
- Coordinate with Auditor Evaluation Panel if required for approval of competency of team members (Auditor Evaluation Panel consists of Quality Manager, Technical Manager and HR Manager. The terms of reference and scope for the panel are defined in BMNS/CSP/PRO 08 and FORM BMNS/CSP 03/FOR 03).
- is responsible for approving the selection of audit teams in contract review for conducting validation /verification (Lead auditors, Auditor, Trainee Auditors, Internal/external technical reviewer, technical experts, Program experts and Financial Experts as necessary).
- Provides inputs to management review meeting on the CSP PROGRAMMES business performance.
- Reviews and approves the updation of the procedures and policies as submitted by the Quality Manager.
- In case Technical Manager is directly involved in any validation/verification of CSP PROGRAMMES project activity, the Managing Director shall select another independent competent person for conducting technical review.
- Verify and approve contract reviews.
- Identify and recommend appointment of competent Technical Experts to support the audit team.
- Criteria for Technical Manager to become auditor or lead auditor/Technical expert is same as for other auditors. The evaluation or periodic evaluation of technical manager shall be conducted and approved by Managing director.



- When Technical Manager is a part of the audit team for a project being audited, a senior lead auditor, who is independent of the project, shall take the role of Technical Manager. The senior lead auditor as appointed by the managing director shall perform the duties of Technical Manager for that project only.
- Ensures smooth operation and independent decision taken by Lead Auditor and Technical Reviewer in line with BMNS/CSP/PRO 04.
- The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06

4) Quality Manager

- Ensure that the processes required for the GHG Management system are established, implemented and maintained by periodic review by use of FORM BMNS/CSP 19/FOR 01 & 02
- Report to the management on the performance of the GHG Management System
- Ensure supervision and implementation of policies and processes
- Ensures impartiality in Project management and GHG inventory management
- Report to the management on the need for improvements
- Delegation of authority to committees or individuals to undertake, as required, defined activities on its behalf
- Preparation and Periodic review of updation of all documents to ensure interlinking and consistency and shall be responsible for control of records
- Ensures that the requirements of accreditation standards and other requirements of Accreditation bodies are established, implemented, maintained and updated on a continuous basis.
- Inform the Managing Director in case the balance of the impartiality committee is affected due to any reasons (eg. resignation of members).
- Is responsible to establish and maintain the CSP PROGRAMMES Procedures and related documents in compliance with accreditation requirements.
- Monitor correction and corrective actions taken by the relevant personnel on issues raised through external/ internal audits, internal and external feedback mechanism and evaluate their effectiveness.
- Monitoring, updating and disseminating decisions made by CSP Programmes.
- Will ensure that as and when changes in standards and requirements related to CSP PROGRAMMES takes place, the same would be communicated to Technical Manager and initiate and complete appropriate actions to ensure adherence.



- By periodic review, develop and propose changes to BMNS CSP PROGRAMMES Procedures on an ongoing basis to ensure the continual compliance with the CSP Programmes, and internal requirements.
- To prepare Annual Activity Report for the Managing Director 's approval prior to submission to the respective CSP Programmes.
- To identify training needs for auditing staff to ensure that on-going competence of BMNS CSP PROGRAMMES auditors and audit teams for the scope of activities undertaken.
- To facilitate Management Review, Impartiality meetings and coordinate planned internal audits.
- To maintain files and up to date records related to management personnel and auditing personnel (internal/ external).
- To perform Quality Check for validation and verification activities carried out.
- Management of client files and auditor records
- Respond to complaints, dispute and appeals
- Managing international stakeholders' consultation (if applicable) and ensure that all comments are passed on to the audit team for further consideration and necessary follow-up.
- Functions related to the designation under Organizational Chart and competency requirements subject to fulfillment of qualification criteria
- The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06.

5) Sales Manager-Business Development/Executive

- Understanding Project and Inventory requirements and Preparation of proposals
- Generating sales leads
- Assisting CCP coordinator in preparing the contract review for CSP PROGRAMMES project enquiries. CCP coordinator will select the audit teams for conducting validation /verification (Lead auditors, Auditor, Trainee Auditors, Internal/external technical reviewer, technical experts, Program experts and Financial Experts as necessary).
- Get the contract review approved by the Lead Auditor/Technical Reviewer/Technical Manager.
- Submitting Proposals / Quotations to prospective clients.
- Follow up with prospective clients and closing the business deals.
- Managing client database

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- The Terms & Conditions of the employment are described in Employment Agreement Form-BMNS/CSP 03/FOR 06

6) CCP Coordinator

- Assisting the sales manager in preparing contract review for new CSP PROGRAMMES project enquiries.
- Selection of audit teams for conducting validation /verification (Lead auditors, Auditor, Trainee Auditors, Internal/external technical reviewer, technical experts, Program experts and Financial Experts as necessary).
- Get the contract review approved by the Lead Auditor/Technical Reviewer/Technical Manager.
- Assist Sales Manager to provide sufficient information to the clients.
- Approval of the proposed Audit team using Notification Letter for conducting validation / verification from the client.
- Scheduling of Validation and verification activities and site visits to assist Lead Auditors.
- Coordination with the Clients, Scheduling Site visits and maintain appropriate documents as per BMNS GHG Systems Manual and Procedures (Including Impartiality and COC)
- CCP Coordinator can also be an auditor who is not participating in the particular audit
- To evaluate the competence of team members in line with the competency requirements and submit the recommendation to the Technical Manager for approval. To ensure evaluation of validator/verifier and trainee validator/verifier is done as per procedures.
- Functions related to the designation as per Organizational Chart and competency requirements subject to fulfillment of qualification criteria.
- The Terms & Conditions of the employment are described in Employment Agreement Form-BMNS/CSP 03/FOR 06

7) Accounts & HR Manager

- Raising of invoices for the services provided
- Keeping the complete record of account receivables
- Collection of payments from clients
- Preparing for statutory compliance and necessary filings
- Preparation of annual accounts



- Liaising with external service providers and government agencies
- Supervision of finances, administrative matters and dealing with other contractual matters and arrangements;
- Management reporting
- Identification of technical and non-technical resources and completing the engagement formalities.
- The Terms & Conditions of the employment are described in Employment Agreement Form-BMNS/CSP 03/FOR 06

8) Appeals panel

The Appeals panel is established by the Managing Director if there is any appeal made against any of the Validation and Verification decisions. The details of the appeals process are given in Appeals and Disputes Procedure (BMNS/CSP/PRO 15). Decisions relating to disputes and complaints will be taken by Appeals panel.

9) Impartiality Committee

Impartiality committee is established to safeguard the impartiality at all levels of the organization. The terms of reference of impartiality committee and its rules of operation are defined in BMNS/CSP/PRO 01

10) Lead Auditors

- An individual who has the competency to lead the team and is qualified as a Lead Auditor (ISO 14064-1&2) and approved by the Technical Manager to participate/lead the audit team/carry out audits as assigned.
- The Lead Auditor will conduct Validation/Verification/Certification as per BMNS GHG Systems Manual and Procedures (Including Impartiality and COC)
- The Lead Auditors report to the Technical Manager and the roles and responsibilities are defined in their Job Description.
 - Initial desk review of the project activity
 - Kick-off meeting with client/consultant as and when required
 - Preliminary assessment including Risk assessment, audit plan, evidence gathering activities and evidence gathering plan



- Conducting the site assessment wherever necessary including physical site assessment
- Collection and assessment of documentary evidences as necessary.
- Preparation of Draft Validation/Verification Report and issuance of findings (CARs/CLs)
- Assessment of response to CARs/CLs
- Preparation of Final Validation/Verification Report
- Response to any comment received from Technical Reviewer
- Response to any comments received from GHG Program (in case the validation/verification opinion is positive and request for registration is submitted to GHG Program)
- Lead Auditors can be both full time and part time
- In case of part time assignment, the activities would be based on the subcontracting procedure (BMNS/CSP/PRO 09)
- The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06 or subcontracting agreement BMNS/CSP 03/FOR 04.

11) Auditors

- Auditors report to the respective Lead Auditor and the roles and responsibilities are defined in their Job Description.
- Auditors can be both full time and part time
- Auditors will Conduct Validation/Verification/Certification as per BMNS GHG Systems Manual and Procedures (Including Impartiality and COC)
- In case of part time assignment, the activities would be based on the subcontracting procedure (BMNS/CSP/PRO 09)
- The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06 or subcontracting agreement BMNS/CSP 03/FOR 04.

12) Technical Experts

- An individual who has been qualified in specific technical areas by the Technical Manager to participate and assist the audit team as assigned.
- The Technical Expert will contribute to Validation/Verification/Certification as per BMNS GHG Systems Manual and Procedures (Including Impartiality and COC)
- The Technical Expert reports to the lead auditor and is periodically evaluated by the Lead auditor based on the roles and responsibilities are defined in Accreditation Standard requirements.



- Provide technical guidance in GHG emission quantification methods, emissions reduction technologies, and the development of GHG projects.
- Site visit along with audit team if required, to perform the validation and verification of GHG emissions reductions for specific projects, ensuring accuracy and compliance with regulations. In case of part time assignment to an individual, the activities would be based on the subcontracting procedure (BMNS/CSP/PRO 09).
- The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06 or subcontracting agreement BMNS/CSP 03/FOR 04.

13) Technical reviewer

- An individual, senior lead auditor who has been qualified by the Technical Manager to independently review the draft final validation/verification report.
- The Technical Reviewer will review the requirements of Validation/Verification/Certification as per BMNS GHG Systems Manual and Procedures (Including Impartiality and COC).
- The technical reviewer is under the supervision of the Technical Manager and the roles and responsibilities are defined in their Job Description.
- The technical review can also be done by a team if technical reviewer is not qualified in particular sector, the technical reviewer is assisted by a sector expert as qualified for the technical scope.
- The Technical Reviewer shall not conduct reviews of projects/GHG assertions, in which he/she is directly involved as a validator/verifier
- Verify and approve contract reviews. The Technical Reviewer may start at any time during the process before the opinion is issued, to allow significant issues identified by the reviewer to be resolved, provided that the independence of the reviewer is maintained, and the activities planned and undertaken by the reviewer including the results, are documented.
- The independent review shall be conducted inhouse and only be outsourced if inhouse reviewer is not available. The outsourced reviewer should be approved by the technical manager and permitted by the CSP.
- Review all the files to be submitted to the registry
- Review GHG emissions data, calculations, and methodologies and other files related to the project
- Conduct independent technical review (validation and/or verification) of GHG emission reduction projects



- Prepare and submit technical reports summarizing findings and conclusions about the validation/verification projects
- Review all files of Validation/Verification project given in TR packThe Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06 or subcontracting agreement BMNS/CSP 03/FOR 04.

14) Local Expert

- An individual who has knowledge on the geography, locations, local culture, legal requirements in the host country, supports to overcome language barrier, can understand the local environments and social issues specific to the project activity, may have/seek information from local administration, NGO etc., can translate documents available in the local language if required, and can support the Validation/Verification team in conducting the assignments (through proper communication).
- Support the team during audit like translate documents available in the local language, supports to overcome language barrier, understand the local environments and social issues specific to the project activity
- Advise the project team on how local laws, such as environmental laws or regulations, might affect project. The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06 or subcontracting agreement BMNS/CSP 03/FOR 04.

15) Financial Expert

- An individual or an organisation (group of individuals) which has the experience in Financial Auditing & Analysis. Preferably the individual should be qualified Chartered Accountant having experience in conducting the financial audits, investment analysis. For GCC projects the minimum experience of the financial expert shall be at least 5 years.
- The individuals should also have knowledge on the financial tools used to conduct assessment of financial additionality of emission reduction projects. means a qualified and competent person who provides specific financial expertise particularly on Investment Analysis and knowledge in a verification team. The Expert shall have suitable qualification, skill and at least 5 years of experience, to assess and validate, cash flow statements as per cashflow waterfall, profit and loss statements, balance sheet, treatment of depreciation and accelerated depreciated, taxation, tax-shield, transfer pricing, assessment of Investment Analysis including Capital Asset Pricing



Models (valuation analysis, returns on equity and debt, cost of debt and equity, beta value calculation of various sectors, weighed average cost of capital), financial benchmarks, treatment of inflation, IRR/NPV analysis, investment comparison analysis and software and excel based proficiency to audit Investment analysis calculations

- The Financial Expert will conduct Financial Analysis in a diligent manner as per the BMNS GHG Systems Manual and Procedures (Including Impartiality and COC)
- Evaluate project costs and financial models as per GHG program
- Check the additionality based on the Investment analysis. The Terms & Conditions of the employment are described in Employment Agreement Form- BMNS/CSP 03/FOR 06 or subcontracting agreement BMNS/CSP 03/FOR 04.

16) GHG Program Expert

- An individual who has knowledge on the different GHG programs like Global Carbon Council (GCC), Gold Standard, VERRA, UNFCCC Article 6.4, Plastic Waste Reduction Standard (PWRS), Biocarbon etc. (CSP Programmes).
 - If Lead Auditor is not GHG Program Expert then a GHG program expert will be included in Validation/Verification team.
 - Review the project's proposed activities to ensure they align with the chosen GHG program's methodologies and criteria
 - Ensure that the project is designed in accordance with the required rules, providing guidance on aspects such as additionality, baseline setting, and monitoring requirements as per chosen GHG program
 - Support during the validation/verification activity with respect to the GHG program
- c)** The adequacy and sufficiency of the Human Resources to perform seamless validation, verification and CSP Inventory Certification activities is ensured periodically and the records are maintained in Form BMNS/CSP 03/FOR 05. It is periodically reviewed by the management
- d)** The List of Approved Resources is maintained in Form BMNS/CSP 03/FOR 07. A more detailed description and data of each Validator, Verifier, Technical expert, Program Expert, Financial expert etc. is maintained in an excel sheet It is periodically reviewed by the management
- e)** BMNS has a procedure for continuous skill and competence development of its resources. It has formulated a training calendar and conducts internal training for all its resources. Key resources are also dedicated for external training program conducted by various Carbon Schemes and Programs

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and other agencies. The training needs are identified based on skill and competence requirements (Form-BMNS/CSP 03/FOR 09) and the records are maintained in Form- BMNS/CSP 03/FOR 10.



RELATED DOCUMENTS AND DOCUMENT HISTORY

Document Title	Document Reference	Record	Storage
Competency requirements of management & support staff	BMNS/CSP 03/FOR 01	Yes	General File
Validator Verifier Evaluation	BMNS/CSP 03/FOR 02	Yes	General File
Auditor Evaluation Panel	BMNS/CSP 03/FOR 03	Yes	General File
Contractual agreements for external resources Individual	BMNS/CSP 03/FOR 04	Yes	General File
Sufficiency of Human Resource	BMNS/CSP 03/FOR 05	Yes	General File
Employment Agreement	BMNS/CSP 03/FOR 06	Yes	General File
List of approved resources	BMNS/CSP 03/FOR 07	Yes	General File
Competence requirements of technical team	BMNS/CSP 03/FOR 08	Yes	General File
Training need identification Ad Technical staff	BMNS/CSP 03/FOR 09	Yes	General File
Continuing Professional Development Form	BMNS/CSP 03/FOR 10	Yes	General File

Document History

Rev. No	Details of Revision	Approval date	Prepared by	Reviewed & approved by
1.6	Changes in organization chart	08.01.2026	Shiv Kumar Kashyap	HB Muralidhar
1.5	Minor changes in Organization chart	07.03.2025	Shiv Kumar Kashyap	Dinesh Mane
1.4	Minor changes	07.03.2025	Shiv Kumar Kashyap	Dinesh Mane
1.3	Minor changes	17.01.2025	Shiv Kumar Kashyap	HB Muralidhar
1.2	Updation in Organizational chart	03.10.2024	Shiv Kumar Kashyap	HB Muralidhar
1.1	Minor changes	21.08.2024	Shiv Kumar Kashyap	HB Muralidhar
1	Initial Adoption	11.05.2024	Shiv Kumar Kashyap	HB Muralidhar