

Ziv Haft Consulting and Management Ltd

# Procedure for Handling Complaints, Disputes and Appeals for the Paris Agreement Crediting Mechanism Framework Validation and Verification Projects



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## Revision History

Revision	Date	Amendment
00	10 Oct, 2023	Initial Adoption
00.01	19, Nov, 2025	Section 11 – Update

## 1 Introduction and Objective

### 1.1 General

Ziv Haft Consulting and Management Ltd (hereinafter "BDO") has developed procedures for handling complaints, disputes, and appeals arising from validation and verification/certification activities (VVC) conducted by BDO for projects related to the Paris Agreement Crediting Mechanism framework (hereinafter "A6.4") of the United Nations Framework Convention on Climate Change. This procedure aligns with the requirements of A6.4 procedures and modalities and ensures compliance with its standards for impartiality, corrective actions, and dispute resolution integrity.

The objective of this document is to ensure the fast, accurate, and appropriate handling of complaints, disputes, and appeals related to work performed by BDO on A6.4 project activities. BDO encourages communication from any Party involved, including Project Participants, the A6.4 Executive Board, or any other project-related stakeholder regarding complaints, disputes, and appeals, if any. An updated version of this document will be made available in a public domain.

The Appointed Project Manager (APM) is the main contact for receiving and handling any disputes, complaints, or appeals. If the dispute, complaint or appeal involves work or actions of the APM, the BDO will appoint another representative (who has not been involved in the Project work) to address the complaint, dispute or appeal on behalf of the Group.

To ensure impartiality, complaints shall be handled by personnel who were **not directly involved** in the VVC activities of the project in question. If the complaint involves the APM or any individual previously engaged in the project, BDO shall appoint an independent reviewer who was not involved in the project to handle the complaint.

BDO shall maintain a complaints register to track corrective actions taken to prevent recurrence (see section 6.2 of this document). Each complaint resolution shall include a documented assessment of whether systemic improvements are necessary and, if so, ensure corrective actions are implemented and monitored.

### 1.2 Relationship to the A6.4 Appeal and Grievance Procedure

This procedure applies to complaints, disputes, and appeals related to VVC activities conducted by BDO as a DOE under the A6.4 mechanism. However, certain matters fall under the jurisdiction of the A6.4 Supervisory Body and should follow the official **A6.4 Appeal and Grievance Procedure** (A6.4-SB011-A03).

The A6.4 procedures should be used in the following cases:

- **Appeals against decisions of the A6.4 Supervisory Body**, such as registration, issuance, or crediting period renewal.
- **Grievances concerning the social, economic, or environmental impacts of an A6.4 project**, including concerns raised by affected communities or organizations.
- **Disputes involving designated national authorities (DNAs) or methodological rulings by the Supervisory Body.**

For all other matters related to BDO's VVC activities, including complaints about BDO's assessment process or decisions, this document remains the applicable procedure.

## 2 Definitions

### 2.1 Form submission

BDO encourages Project Participants (PPs) to discuss any potential complaint/dispute/appeal issues or concerns with the A6.4 Project VVC Team Leader to determine if a mutually agreeable resolution can be reached before elevating the issue.

If a resolution cannot be reached to the satisfaction of the Project Participant, the complaint/dispute/appeal should be documented on BDO Consulting Israel's A6.4 Disputes, Complaints, and Appeals Form (section 6.1 of this document).

The complainant can fill out the form directly or verbally, in which case the APM will complete the form and provide the completed form to the complainant to verify and sign.

### 2.2 Resolution

All identified root causes of the issue, along with the corrective actions taken to address them, must be thoroughly documented. This should be done using the form provided in section 6.2, ensuring a clear record of the steps taken to resolve the matter and prevent its recurrence.

The complainant shall be informed of the resolution outcome using the form provided in section 6.2 and will be given final notice at the end of the process. In case when the complainant is unsatisfied by the results of the resolution, BDO shall inform the complainant of their option to make a complaint to the A6.4 Supervisory Board.

### 2.3 Archive

All information pertaining to complaints, disputes and appeals as well as their resolutions shall remain confidential. Records will be kept during the complaint process and maintained in the project file for at least seven years after the complaint, dispute or appeal has been resolved. The records will be filed in accordance with BDO's confidentiality requirements.

### 2.4 Terms and definitions

The following terms and definitions are applicable to this document and are used throughout:

#### 2.4.1 Client or Potential Client

Client is a legal entity or company that holds a written contract with BDO to perform VVC services; Potential Client is a legal entity or company that has requested a quote for such services. Both Client and Potential Client must be a Project Participant in a A6.4 Project Activity.

#### 2.4.2 Complaints

Formal (written) and/or informal (verbal) expressions of dissatisfaction regarding the performance of a DOE in relation to its A6.4 function(s), from any source, such as the A6.4 client's organization, the public, government bodies, NGOs, and other stakeholders.

#### 2.4.3 Disputes

Disagreement between a DOE and the project participant regarding the DOE's recommendation and/or opinions/decisions made at various stages during any the VVC activities.

#### 2.4.4 Appeals

A A6.4 client organization's may request for an independent appeal panel review of various decisions taken by a DOE in respect of VVC functions.

#### 2.4.5 Project Activity

A project activity is a measure, operation or an action that aims at reducing GHG emissions. A project activity could, therefore, be identical with or a component or aspect of a project undertaken or planned.

#### 2.4.6 Project Participant

A project participant is (a) a Party involved, which has indicated to be a project participant, or (b) a private and/or public entity authorized by a Party involved, to participate in a A6.4 project activity.

#### 2.4.7 Stakeholders

Stakeholders mean the public, including individuals, groups, or communities affected, or likely to be affected, by the proposed A6.4 project activity or actions leading to the implementation of such an activity.

### 3 Complaints Procedure

The complaint should be forwarded to the APM, or if the APM is the subject of the complaint, the complaint should be addressed to the Principal. Complaints should be addressed without delay after the cause for the complaint has occurred. Once requested by the PP, BDO shall make this procedure available to the PP.

Any negative feedback or notice of omission by BDO related to A6.4 validation/verification should be communicated to the APM and/or Principal. The APM and/or Principal will evaluate negative feedback or notice of omission to understand if it affected or has the potential to affect the outcome of the project:

- If it is determined that the outcome of the project was (potentially) affected, the situation will be classified as either a non-conformance or complaint.
- If the outcome of the project was not affected, the negative feedback or notice of omission will not be treated as a non-conformance or complaint.

BDO Consulting Israel's responses to A6.4 validation/verification communications will specify if the issue was treated as a complaint or non-conformance. Non-conformances will be addressed in accordance with Quality System procedures.

Complaints should be documented as described in section 2.1. After receipt of the completed form, the APM/Principal shall proceed as follows:

- Appoint a main contact within BDO to respond to each specific complaint and to track the complaint and actions taken to respond to the complaint.
- The main contact will provide acknowledgement of complaint and the main point of contact for further communications, compile information about the complaint and keep records of all relevant information.
- Determine if the complaint is valid, based on the source of the complaint, the accuracy and completeness of the data or information upon which the complaint is based, the reasonableness of the requested resolution, if provided, in the complaint.
- Provide an initial response to the complainant within fourteen (14) business days from the date the complaint was received.
- Make an overall assessment of the complaint's nature and extent, determine its causes and propose corrective actions if needed. Carry out an analysis of the complaint and take any necessary measures and corrective actions.
- The APM and the assigned complaint handling representative are responsible for carrying out all the necessary activities to bring the complaint to a final resolution and closure. This will involve the following:
  - Keep the relevant parties informed.
  - Plan the actions to be taken.
  - Keep accurate records of activities and proceedings and safeguard the confidentiality of the complainant and subject of the complaint, as appropriate.
- The response to the complaint will be approved by the APM and GGAS Principal prior to responding to the complainant.

If the response or suggested resolution to the complaint is not accepted by the complainant and the complaint relates to verification/validation services and decisions made, the APM will suggest that the complainant make use of the appeals procedure.

## 4 Disputes Procedure

BDO encourages PPs to discuss any potential dispute issues or concerns with the A6.4 Project VVC Team Leader to determine if a mutually agreeable resolution can be reached before elevating the issue to a formal dispute. Once requested by the PP, BDO shall make this procedure available to the PPs.

upon request or if a dispute occurs.

Disputes should be documented as described in section 2.1. The completed form should be forwarded to the APM, or if the APM is involved in the A6.4 Project, the dispute form should be addressed to the Principal. Disputes should be made without delay after the cause of the dispute has occurred. After receiving the dispute, the APM/Principal shall proceed as follows:

- The VVC Team Leader for the Project will be informed of the formal dispute, and request information to aid in evaluating validity and details of the dispute. Additional records and documentation existing in BDO Consulting Israel's records or requested from the Project Participant to assess the validity of the dispute.
- If the dispute relates to the non-fulfillment by a Project Participant or Client of a specific and clear contract requirement, the dispute claim shall not be considered a dispute, and the contract requirement will be met.
- If the dispute relates to the interpretation of a specific and clear requirement, as confirmed by the Principle, the APM will attempt to resolve the issue as discussed below.
- The APM will make their best efforts to resolve the issues at hand and will provide a response to the Project Participant. The response will include potential actions that will be taken to help resolve the dispute.
- If BDO Consulting Israel's response or suggested resolution to the dispute is not accepted by the disputant and the dispute relates to VVC services and decisions, the APM will suggest to the disputant that the disputant make use of the appeals procedure.
- The APM will provide a progress update on the investigation of the dispute to the Project Participant (where feasible).
- The APM will track the dispute and actions taken to respond to the dispute. All information related to the dispute shall remain confidential.

## 5 Appeals Procedure

In the event that a resolution to a dispute cannot be reached satisfactorily, the Project Participant may initiate an appeal to the Appeal Board (AB). All appeals are taken seriously and given a high priority for appropriate action. Once requested by the PP, BDO shall make this procedure available to the PP.

The submissions, investigation and decision on appeals do not result in any discriminatory actions against the appellant. Safeguards for confidentiality of the appellants and the subjects of the appeal would be covered in the contractual obligations with the client.

The completed Appeal form will be forwarded to one of the members of the AB, along with all documentation previously disclosed in the dispute and correspondence received from the APM regarding the response to the dispute. Appeals should be made without delay after the cause for the appeal has occurred.

After receiving the appeal, the AB shall proceed as follows:

- Once an appeal is received, the designated member of the AB will acknowledge receipt of the appeal and information provided within 5 business days and indicate the appointed point of contact for future communications.
- The designated person appointed by the AB shall coordinate and be responsible for tracking subsequent follow up actions.
- The designated person will make the appellant aware of its rights, including the right to formally present the appeal to the AB, and the right to complain to the A6.4-EB if the appellant is not satisfied with the decision of the AB.
- The appeals review activities conducted by the AB will be independent of the members of the VVC Team, including the Principal. Members of the Team involved in the project being appealed will provide all information as requested by the AB for their review of the appeal.
- The designated person will ensure that the following tasks are completed:
  - Determines the validity of the appeal.
  - Investigates the appeal with all available information pertaining to the appeal.
  - Provides a decision within an appropriate timeframe.
- In the event that the investigation from the AB decides that all or part of the appeal is valid, the designated person will ensure that appropriate corrective actions are immediately taken to address the required response. Where required, the APM will complete a non-conformance report and address the non-conformance appropriately.

All information related to the appeal shall remain confidential.

## 6 Appendix - Forms

### 6.1 CDA submission form

Please fill in the form below to record a complaint, dispute, or for an appeal. The information will remain confidential. All the fields in sections 1,2,3 and 4 are mandatory. Where not applicable put N.A.

1. This form is used to record:				
<input type="checkbox"/> COMPLAINT	<input type="checkbox"/> DISPUTE		<input type="checkbox"/> APPEAL	
2. Please provide your data:				
Registered Name				
Head Office Address			Post Code/Town	
Contact Person	e-mail	Tel	Fax	
VAT Number		Internet Site		
3. Please describe the nature of your complaint, dispute or appeal in as much detail, as possible (the description shall be consistent, accurate and complete, all data or information upon which the complaint/dispute/appeal is based shall be provided)				
ACTIVITY AND PROJECT TITLE OF THE PROJECT SUBJECT TO COMPLAINT, DISPUTE OR APPEAL (IF APPLICABLE)				
TEAM MEMBER WHO IS SUBJECT OF THE COMPLAINT, DISPUTE OR APPEAL				
OTHER PERSONNEL WHO IS SUBJECT OF THE COMPLAINT, DISPUTE OR APPEAL				
REQUESTED RESOLUTION (IF ANY)				
4. Additional information				

Attachments:

1. ...
2. ...

_____ on _____	Stamp and Signature (Give name and position) _____
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5. For internal use only

CDA internal ID:

Dispute receipt date:

Independent reviewer assigned:

## 6.2 CDA Corrective Action Tracking Form

**Purpose:** To track corrective actions resulting from complaints, disputes, and appeals.

1. This form is used to record corrective action taken on:		ID:
<input type="checkbox"/> COMPLAINT	<input type="checkbox"/> DISPUTE	<input type="checkbox"/> APPEAL
2. Project details:		
Project registered Name	Date of CDA:	
PPs:		
3. Corrective actions		
Root cause identified		
Corrective action(s) taken		
Responsible Party		
Implementation date		
Effectiveness verification		
Additional comments		

Reviewed by: \_\_\_\_\_ (name, position)

Review Date: \_\_\_\_\_

Final Approval: \_\_\_\_\_ (name, position)