

CERTIFICATE

DE BOUCHE À OREILLE

2025 VERIFICATION OF THE SOLID'R LABEL



Forum Ethibel is a Belgian not-for-profit organisation and recognised as an expert in independent control and certification of products that meet societal, ecological and good governance standards. This audit and certification are carried out on behalf of Ressources.

RESSOURCES is the federation of social economy enterprises active in waste reduction through the recovery, reuse and valorisation of resources in a circular economy.

The Solid'R label is an ethical label for companies within the social economy sector active in the recycling, collection and sale of second-hand textiles and goods. The label was created to differentiate from private players in the reuse and recycling market. RESSOURCES launched the Solid'R label for organisations that voluntarily respect certain ethical and solidarity principles and are audited annually. In 2018, Solid'R has been launched on European level to promote these solidarity principles and to apply the social economic criteria. In 2024, Solid'R reviewed their criteria to make them more inclusive for the European context. Find the criteria on the last page of this report.

CONCLUSION

All requested documents were delivered, and questions were answered in full. Forum Ethibel declares that, for the year 2024, the activities of DBAO are compliant with remarks with SOLID'R Ethical Charter that is based on the European criteria of social economy.

Brussels, 2 December 2025,
For Forum ETHIBEL asbl.

A handwritten signature in blue ink, appearing to read 'Kenny Frederickx'.

Kenny Frederickx,
General Director

A handwritten signature in blue ink, appearing to read 'Jérôme Voglaire'.

Jérôme Voglaire,
Research Officer



VERIFICATION

De Bouche à Oreille is a network that regroups different associations, which aims to promote regional development, social and societal change. The associations of DBAO act in a global approach to change mentalities and structures for a fairer distribution of resources, respect for the planet and the creation of a culture of peace and tolerance. DBAO develops various activities - of which 3R covers the second-hand activities, Li Cramignon covers continuing education, social promotion and the social economy, and Coop'osons covers education to peace. The organization aims to close the social gap, to increase citizen participation and to enhance regional development.

SCOPE

Practical information regarding audit:

- Type: Remote
- Date: 02/12/2025

| Criteria(*) | CONTROL |
|--|---------|
| 1. Social purpose | ✓ |
| 2. Managerial Autonomy | ✓ |
| 3. Sustainable development | ✓ |
| 4. Organisation's interest versus general interest | ✓ |
| 5. Voluntary -based and open-based membership | ✓ |
| 6. Democratic control | ✓ |
| 7. Transparency & communication | ✓ |
| 8. Honest and with moral integrity | ✓ |

Certificate legend: Green for compliance, Orange for caution, Red for breach.

General remarks:

Activities: DBAO aims to make a societal impact by fostering social justice, promote socio-professional integration and respect the environment. In 2024, DBAO began reflecting on its social impact within its 3R group, which is dedicated to recycling and social integration through work, enabling it to better define the group's priorities. DBAO also began collecting and reporting KPIs on the social impact of its groups in its activity report. This is a positive point that the auditor encourages to be pursued, along with the setting of medium-term objectives based on these KPIs.

Employees: As in 2023, training courses are highlighted as an area of concern for DBAO. The auditor notes improvements in that practical training courses have been organised, but these mainly relate to mandatory training and were only given to 3R employees, which is why criteria 6 (democratic control) continues to be considered a point of caution. This improvement is expected to continue in 2025, during which a formal training plan has been put in place. Intergroup communication/relations, which



was also identified as an improvement point and a source of internal tension, has not improved. However, the integration of workers into the process of redefining their group's priorities are in line with expectations of social economy.

Governance: The employees and volunteers are all invited to be a member of the GA. Two volunteers joined the board of directors, and two workers joined the general assembly in 2024, which reflects the democratic vitality of DBAO.

Documentation and additional information were transparently shared with the auditor.

NOTIFICATION

SOCIETAL VALUE

The principles and criteria queried and checked during the audit are set out by RESSOURCES. The importance of this audit is to make the public aware of the ethical, social and ecological principles that the organisation in question strives entirely voluntarily.

Based on the audit and the resulting certificate, RESSOURCES determines whether the Solid'R label could be assigned to the concerning organisation (or not).

PROCEDURE

Organisations that want to receive the Solid'R label for the first time are subject to an on-site audit. In the following two years, a remote audit is carried out.

After that, an on-site audit will be organised every three years. For the smallest organisations this is replaced by an online audit. This is important to discuss whether new developments or changes have taken place in terms of vision, strategy or long-term objectives.

By alternating on site audits and remote audits, a balance is respected between maintaining in-depth views about the organisations and pursuing cost-efficiency.

Commitments and underlying indicators (*):

| Commitment | Criteria |
|--|--|
| Commitment 1: Social purpose | <p>The social goals are defined and the way of meeting them is evaluated at least once a year (activity or management report)</p> <p>Limitation of the return on Capital to a dividend must not exceed SE national limitation. If such international limit doesn't exist, capital remuneration can't exceed European inflation rate of consumption prices.</p> <p>In case of commercial companies shares transfer, their revaluation in relation to the nominal value may not exceed the rate of inflation of the European consumption prices.</p> <p>In the event of cessation of activity, the net assets may not be distributed among the associates, partners or cooperators in any case, but must be transferred to a social economy company.</p> |
| Commitment 2: Managerial Autonomy | The majority of the shares or votes, at the general meeting, can not be held by one or more public or capital / private sector partners. Otherwise, workers have a blocking minority at the general assembly. |
| Commitment 3: Sustainable development | <p>Surplus Assignment in priority to the reserve or equity funds, investments for the maintenance of the production tool and the improvement of working conditions, and support of social goals</p> <p>No gross remuneration (statutory and extra-legal benefits included) nor billing for freelance (in case of freelance management) greater than 5 times the structure lowest salary.</p> |
| Commitment 4: Own interest versus general interest | Compliance with the social, tax and environmental legislation |
| Commitment 5: Voluntary -based and open-based membership | No restrictions may be applied to the admission of a partner, worker or staff member for political, philosophical or religious reasons |
| Commitment 6: Democratic control | <p>No physical person can hold more than 50% of the capital</p> <p>The general meeting decisions are taken according to the rule "one person, one vote" or, in case of '1 share/1 vote", by limiting the votive power to 49,5%.</p> <p>The workers are represented at the GA: either they are invited to be a member, either shares, at a price defined by national legislation relating to the ES, are accessible to them, or by any other ways.</p> <p>Workers are regularly informed and consulted on the results of the organisation and its strategic choices.</p> <p>Workers have the opportunity to attend training courses in their interest and in the interest of their organisation</p> |
| Commitment 7: Transparency and communication | <p>Keep regular accounts / financial statements and prepare the statutory annual accounts: Presentation of annual accounts including balance sheets as well as profit and loss</p> <p>Transparency concerning the means used (provenance and allocation): The quantity of resources used as well as their origin (s) and their assignment (s) according to specific objectives, must be able to be determined in financial reports, completed if necessary with comments, and within activities report,</p> <p>This annual activity report is made available on the enterprise website.</p> |
| Commitment 8: honest and with moral integrity | To guard against fraud and malfeasance, and to make sure that the structure is honest |