

CERTIFICATE

CAUTO Cooperative Sociale Onlus

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 CAUTO Cooperative Sociale Onlus are compliant with SOLID'R Ethical Charter that is based on the European criteria of social economy.

Brussels, 18 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 'Alderik Scheirlinckx'.

Alderik Scheirlinckx
Research Officer



VERIFICATION

Cauto Cooperative Social Onlus' (Cauto) mission is to create jobs for vulnerable people while contributing to the environment (type B cooperative under Italian regulations). The jobs are related to waste management and vary from collecting, managing and selling used goods, to recover thrown away food and green management. Cauto also provides education, training and consulting on topics such as the environment and waste reduction.

SCOPE

Practical information regarding audit:

- Type: On site
- Date: 10/12/2025

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: Cauto is a cooperative non-profit organisation with human promotion with respect for nature, and social integration of citizens as goals. In practice, they develop environmentally related activities in which socially vulnerable persons can find a place to work. Cauto follows relevant social and environmental objectives related to these activities. Cauto is certified ISO 9001, 14001 and 45001, and SA 8000 and is committed to continuously improving the quality of its products and operations.

Employees: Cauto ensures the employment of at least 30% disadvantaged workers. The organisation implements various certified mechanisms to safeguard the well-being of its employees. Trainings are both occupation and safety related and the hours of training are well reported. Where gaps are identified according to employee-specific role accompanied paths, specific training actions are planned to ensure full role adequacy. The payslip ratio of Cauto is within the Solid'R accepted range.

Governance: The voting power of all GA members is limited to 1 vote, disregarding their financial share. Motivated employees wishing to become cooperative shareholders



can follow the membership track. Many workers are member of the General Assembly (GA) - they are soci. For non-soci workers feedback on working conditions is gathered via other channels (psychologists, social team, coordinators). Also, there are clear procedures to launch complaints. All workers are regularly informed about strategic decisions via bulletin boards and the intranet. In 2024, a process was launched to evaluate the quality of this internal communication mechanisms. Lastly, each year, representatives from management and key functions are involved in the CSRD materiality analysis.

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, cannot 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