

CERTIFICATE

FORMACIÓ I TREBALL

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 Formació i Treball are compliant with SOLID'R Ethical Charter that is based on the European criteria of social economy.

Brussels, 2 December 2025,
For Forum ETHIBEL asbl.

A blue ink signature of Kenny Frederickx.

Kenny Frederickx,
General Director

A blue ink signature of Alderik Scheirlinckx.

Alderik Scheirlinckx
Research Officer



VERIFICATION

Formació i Treball (FiT) aims to create work experience for people at risk of social exclusion in order to enhance the chances to (re) integrate on the labour market. FiT develops commercial establishments where basic needs (like food, clothing and furniture) can be obtained at an affordable price, by which it also helps waste prevention. FiT is a big player in the job insertion sector in Spain, providing jobs in several sectors such as second-hand textiles, catering, construction and maintenance services. It is a foundation in line with Spanish and Catalan law, meaning that all possible profits or surpluses are reinvested in the social goal of the company.

SCOPE

Practical information regarding audit:

- Type: On site
- Date: 24/10/2025

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	✓
<i>Certificate legend: Green for compliance, Orange for caution, Red for breach.</i>	
<p>General remarks:</p> <p><u>Activities:</u> The social goals of the organisation are well-defined. These are monitored and evaluated using a strategic plan and specific objectives. The results are published in the annual activity report. FiT uses innovative technologies for improved sorting of second-hand textiles.</p> <p><u>Employees:</u> FIT has well-developed services to guide workers within its organisation, for volunteers and for their job matching activities. For inclusion workers, the focus lies on coaching and trainings to assist them in reestablishing or cultivating work habits that facilitate their reintegration into the labour market. Contracts for these insertion workers span a minimum of six months. An internal training system with trainings for each quarter of the working year ensures that all employees (including permanent staff) can attend at least one training every year, in various relevant topics. Lastly, employees</p>	



have various channels available to report (personal) challenges or to give suggestions within the organisation, whether anonymously or not. Lastly, FiT' ethical code sets out principles of integrity and non-discrimination and describes the working of a whistleblowing channel.

Governance: The board of trustees applies the 'one person, one vote'-rule. Board of trustee members can only be external volunteers, but the democratic governance policy provides different mechanisms to enhance democratic decision making. Workers can be invited if necessary to give specific input and are informed yearly about results and strategic decisions. Other consultation mechanisms include monthly area meetings, working groups and volunteer committees. Also, the workers can discuss working conditions in the "comite d'empresa".

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