

# Audit summary

## "Social requirements" checklist

| Information on the application for tax relief / certificate |        |
|-------------------------------------------------------------|--------|
| Certificate holder / address                                |        |
| Certificate number                                          |        |
| Type of biogenic fuel                                       |        |
| Information on the audited company                          |        |
| Stage in the trade or supply chain                          | Select |
| Company name                                                |        |
| Street                                                      |        |
| Postcode, city / town                                       |        |
| Country                                                     |        |
| Tel. no.                                                    |        |
| Location of the audit                                       |        |
| Person responsible for audit in the company                 |        |
| Company participant(s) in the audit                         |        |
| Information on the audit                                    |        |
| Audit firm                                                  |        |
| Audit team leader                                           |        |
| Auditor(s)                                                  |        |
| Duration of the audit                                       |        |
| Period(s) audited                                           |        |

| Overview of audit results       |  |
|---------------------------------|--|
| Rated "Yes" (number)            |  |
| Rated "No" (number)             |  |
| Rated "Not applicable" (number) |  |

| Comments / additional information |
|-----------------------------------|
|                                   |

\_\_\_\_\_  
Date, signature of audit team leader

\_\_\_\_\_  
Date, signature of person responsible at company

### **Explanations concerning the "social requirements" checklist**

The checklist is used to check whether the audited company meets the social requirements for the granting of tax relief in accordance with the Mineral Oil Tax Act of 21 June 1996 (MinOTA; SR 641.61) or not (no; reason is mandatory). The checklist is designed for audits throughout the entire trade and supply chain. If a particular question cannot be applied to a company, "not applicable" must be ticked (it is mandatory to indicate the reason).

If the answer to a question is "no", the corresponding document – if one exists – must be included with the checklist (scan/save document or enclose document in hard copy).

#### **Examples of questions rated "Not applicable":**

Question 6.8 "Has the employer concluded an employment contract with each individual student employed (if provided by the local legislation)?: If there are no students employed by the company, this question can be "not applicable". Possible reason: No students are employed by the company.

Question 7.4 "Are pregnancy tests and other potentially discriminatory tests excluded when medical tests are carried out in the employment process?": If no medical tests are carried out, this question can be "not applicable". Possible reason: No medical tests are carried out in the employment process.

|                                      |                                                      |
|--------------------------------------|------------------------------------------------------|
| <b>Certificate holder / address:</b> | <b>Certificate number and type of biogenic fuel:</b> |
| <b>Audited company / address:</b>    | <b>Date of audit:</b>                                |

| No.      | Question                                                                                                  | Answer |    |                | Supplementary information | Comments |
|----------|-----------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                           | Yes    | No | Not applicable |                           |          |
| <b>1</b> | <b>General questions</b>                                                                                  |        |    |                |                           |          |
| 1.1      | Is the company certified according to an internationally recognised social standard (e.g. SA8000)?        |        |    |                |                           |          |
| 1.2      | Is the company aware that the social legislation applicable at the place of production must be observed ? |        |    |                |                           |          |
| 1.3      | Is the production in compliance with the social legislation applicable at the place of production?        |        |    |                |                           |          |

| No.      | Question                                                                                                                                                                       | Answer |    |                | Supplementary information | Comments |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                                                                | Yes    | No | Not applicable |                           |          |
| <b>2</b> | <b>Working conditions</b>                                                                                                                                                      |        |    |                |                           |          |
| 2.1      | Do the employment contracts regulate the conditions for regular working hours, the right to rest days, holidays and overtime, in accordance with local statutory requirements? |        |    |                |                           |          |
| 2.2      | Does the employer guarantee the statutory benefits provided by the local legislation such as annual leave, maternity leave, paid leave and social security?                    |        |    |                |                           |          |
| 2.3      | Does the office have a complete payroll for all employees as provided by the local legislation?                                                                                |        |    |                |                           |          |
| 2.4      | Do the wages paid for regular working hours correspond to the local statutory minimum or higher collective agreements?                                                         |        |    |                |                           |          |
| 2.5      | Are employees paid in cash, by cheque or bank transfer, and not in kind (if provided by the local legislation)?                                                                |        |    |                |                           |          |
| 2.6      | Are working hours equal or inferior to the maximum weekly working hours provided by the local legislation?                                                                     |        |    |                |                           |          |
| 2.7      | Is overtime not required on a regular basis (if provided by the local legislation)?                                                                                            |        |    |                |                           |          |
| 2.8      | Is all overtime voluntary (if provided by the local legislation)?                                                                                                              |        |    |                |                           |          |
| 2.9      | Are overtime working hours equal or inferior to the maximum weekly overtime hours provided by the local legislation?                                                           |        |    |                |                           |          |
| 2.10     | Is overtime paid in accordance with statutory requirements or collective agreements?                                                                                           |        |    |                |                           |          |
| 2.11     | Does the office have a complete list of the working hours of all employees for the last 12 months (if provided by the local legislation)?                                      |        |    |                |                           |          |
| 2.12     | Can the office disclose the deductions for sleeping quarters and meals (if provided by the local legislation)?                                                                 |        |    |                |                           |          |
| 2.13     | Are the deductions for sleeping quarters and meals in accordance with local statutory requirements?                                                                            |        |    |                |                           |          |

| No.      | Question                                                                                                                                                                     | Answer |    |                | Supplementary information | Comments |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                                                              | Yes    | No | Not applicable |                           |          |
| <b>3</b> | <b>Health and safety</b>                                                                                                                                                     |        |    |                |                           |          |
| 3.1      | Do all employees have the rest possibilities prescribed by law?                                                                                                              |        |    |                |                           |          |
| 3.2      | Is the accommodation of employees separate from the production facility (if provided by the local legislation)?                                                              |        |    |                |                           |          |
| 3.3      | Do employees have access to first aid kits and appropriate medical care when needed (if provided by the local legislation)?                                                  |        |    |                |                           |          |
| 3.4      | Does the production facility have a sufficient number of fire extinguishers, fire and smoke detectors, fire alarms and emergency exits as provided by the local legislation? |        |    |                |                           |          |
| 3.5      | Are the fire protection systems in good condition and installed safely as provided by the local legislation?                                                                 |        |    |                |                           |          |
| 3.6      | Are there any references to preventive maintenance of the fire protection systems (if provided by the local legislation)?                                                    |        |    |                |                           |          |
| 3.7      | Are fire drills carried out for all employees in accordance with local legislation?                                                                                          |        |    |                |                           |          |
| 3.8      | Are the emergency exits clearly indicated and accessible at all times as provided by the local legislation?                                                                  |        |    |                |                           |          |

| No.      | Question                                                                                                                               | Answer |    |                | Supplementary information | Comments |
|----------|----------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                        | Yes    | No | Not applicable |                           |          |
| <b>4</b> | <b>Freedom of association and protection of the right to organise</b>                                                                  |        |    |                |                           |          |
| 4.1      | Do employees have the right to form or join trade unions or other associations of their choice without prior approval from management? |        |    |                |                           |          |
| 4.2      | Do employees have the right to bargain collectively without prior approval from management?                                            |        |    |                |                           |          |
| 4.3      | Can discrimination against employee representatives or trade union members be ruled out?                                               |        |    |                |                           |          |
| 4.4      | Do employee representatives have access to the workplace to perform their functions?                                                   |        |    |                |                           |          |
| 4.5      | Can employee representatives negotiate with management and conclude collective agreements?                                             |        |    |                |                           |          |

| No.      | Question                                                                                                                                 | Answer |    |                | Supplementary information | Comments |
|----------|------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                          | Yes    | No | Not applicable |                           |          |
| <b>5</b> | <b>Forced labour</b>                                                                                                                     |        |    |                |                           |          |
| 5.1      | Is management aware of the requirements regarding the ban on forced labour?                                                              |        |    |                |                           |          |
| 5.2      | Is management familiar with local legislation regarding the use of loans, deposits, write-downs and the retention of identity documents? |        |    |                |                           |          |
| 5.3      | Can the use of forced labour, including bonded labour and compulsory labour, be excluded?                                                |        |    |                |                           |          |
| 5.4      | Were all employees employed voluntarily?                                                                                                 |        |    |                |                           |          |
| 5.5      | Do all employees have fair employment contracts?                                                                                         |        |    |                |                           |          |
| 5.6      | Are the contracts written in a language that the employees understand?                                                                   |        |    |                |                           |          |
| 5.7      | Do the employees have a signed copy of their employment contract?                                                                        |        |    |                |                           |          |
| 5.8      | Do employees have access to appeal mechanisms in the event of violations of their rights?                                                |        |    |                |                           |          |
| 5.9      | Are employees paid regularly and at least once a month (according to their employment contract)?                                         |        |    |                |                           |          |

| No.      | Question                                                                                                                                                                       | Answer |    |                | Supplementary information | Comments |
|----------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                                                                | Yes    | No | Not applicable |                           |          |
| <b>6</b> | <b>Minimum age for employment and child labour</b>                                                                                                                             |        |    |                |                           |          |
| 6.1      | Are children under the age of 15 years (or according to the local legislation if minimum age is different) employed by the company?                                            |        |    |                |                           |          |
| 6.2      | Do young people under the age of 18 years perform work which, by its nature or the circumstances in which it is carried out, is likely to harm their health, safety or morals? |        |    |                |                           |          |
| 6.3      | Can the use of child labour be excluded, i.e. there are no signs of it being used?                                                                                             |        |    |                |                           |          |
| 6.4      | Does the office have copies of the current legislation and regulations regarding child labour?                                                                                 |        |    |                |                           |          |
| 6.5      | Does the office understand the requirements contained in the current legislation and regulations on child labour?                                                              |        |    |                |                           |          |
| 6.6      | Does the employer have sufficient and valid documents regarding age data (e.g. copies of identity papers, birth certificates, training certificates)?                          |        |    |                |                           |          |
| 6.7      | Does the employer have a complete and up-to-date register of all employees as provided by the local legislation?                                                               |        |    |                |                           |          |
| 6.8      | Has the employer concluded an employment contract with each individual student employed (if provided by the local legislation)?                                                |        |    |                |                           |          |



| No.      | Question                                                                                                                                                                                                                    | Answer |    |                | Supplementary information | Comments |
|----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                                                                                                             | Yes    | No | Not applicable |                           |          |
| <b>7</b> | <b>Equality and discrimination</b>                                                                                                                                                                                          |        |    |                |                           |          |
| 7.1      | Is equal remuneration for men and women workers for work of equal value being observed?                                                                                                                                     |        |    |                |                           |          |
| 7.2      | Can the use of any form of discrimination (on the basis of race, colour, sex, religion, political opinion, national extraction, social origin or others) against employees be ruled out, i.e. there is no evidence of this? |        |    |                |                           |          |
| 7.3      | Are employment procedures based on the applicants' skills?                                                                                                                                                                  |        |    |                |                           |          |
| 7.4      | Are pregnancy tests and other potentially discriminatory tests (e.g. HIV, hepatitis etc.) excluded when medical tests are carried out in the employment process?                                                            |        |    |                |                           |          |
| 7.5      | Do employees have effective channels for confidentially reporting harassment, sexual abuse, corporal punishment, verbal abuse and unfair or inappropriate disciplinary action (if provided by the local legislation)?       |        |    |                |                           |          |

| No.      | Question                                                                                                                            | Answer |    |                | Supplementary information | Comments |
|----------|-------------------------------------------------------------------------------------------------------------------------------------|--------|----|----------------|---------------------------|----------|
|          |                                                                                                                                     | Yes    | No | Not applicable |                           |          |
| <b>8</b> | <b>Additional questions</b>                                                                                                         |        |    |                |                           |          |
| 8.1      | Are there any other contradictions with the social legislation applicable at the place of production not covered by this checklist? |        |    |                |                           |          |

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**Date, signature of audit team leader**

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**Date, signature of person responsible at company**