

RIGK Take-back System Participation Agreement

Annex 6-2 **Guideline on the conduct, subject matter and scope of the audit**

The necessary audit procedures result from the wording of the take-back system participation agreement (RIGK-SYSTEM/RIGK-G-SYSTEM). According to this, the auditor's task is to certify the notification (final notice) sent to RIGK by his client, who is RIGK's client, on the actual quantity of packaging subject to the agreement and to certify it in **annex 6-1** - differentiated according to the respective take-back system applicable to the packaging (RIGK-SYSTEM/RIGK-G-SYSTEM) - in total. For this purpose, the client shall send the auditor a suitable document containing the expected final notification by quantity, material type and weight. This document becomes part of the certification in accordance with annex 5-1 and must also be attached to the final notification

The subject matter of the audit is packaging which is covered by the contract and which is

- a) within the meaning of section 1 of the take-back system participation agreement
- b) have been placed on the market in the Federal Republic of Germany by the client and its integrated divisions in accordance with annex 1.

regarding b)

All packaging not subject to system participation in a dual system for household packaging of the client including the packaging of any plants, subsidiaries, associated companies, brands, etc. involved must be recorded. It needs to be noted that the reportable quantities cannot be determined solely by means of the sales figures, but that packaging shall also be recorded that

- are generated within the company or are used for internal transport and are disposed of in the Federal Republic of Germany,
- serve the traffic between the plants/branches and are disposed of in the Federal Republic of Germany,
- are intended for emptying in the Federal Republic of Germany but cannot be recorded by means of the statistics used (e.g. transfer stations).

The audit covers the following examination areas:

- the true and correct notification of the packaging according to danger label or packaging type, quantity, material type and weight,
- the completeness of the reported packaging subject to licensing.

The auditor should inspect the following documents:

- take-back system participation agreement with annexe (RIGK-/RIGK-G-SYSTEM),
- notification of packaging quantities of the relevant period,
- any other correspondence with RIGK,
- documents for deriving the type and quantity of packaging sold in the period to be audited (product lists, sales lists, production lists, stock lists, turnover statistics, etc.),
- documents on licence obligation, material type and composition of the packaging, quantity and weight of the packaging as well as current list of G-packaging (RIGK-G-SYSTEM only).

Examination result:

- The auditor certifies the result of his audit in total - differentiated according to the respective take-back system (RIGK-/RIGK-G-SYSTEM) - in accordance with the sample in **annex 5-1**.