Then the products and services that are likely to be acquired by Applus+ Group * each country will identify the categories that apply

Categories	Sub categories	Definition
	LEASES	Vehicle hire under a Renting/Leasing type contract from 12 months up to 5years.
	REPAIR & MAINTENANCE	Technical revisions and repairs including only vehicles that are owened and belong to
VEHICLES	FLEXIBLE LEASE	the A+ fleet. Clients' vehicles repairs are excluded. Isolated or flexible vehicle hire that can vary within the range of 1 day to 12 months.
Element of transport with mechanical traction (Tourisms, vans, 4x4, trucks and registered tows)	FUEL	Between the liquid fuels, they find the liquids as the diesel oil, the kerosene or the
registered tows)		petrol (or naphtha) Aqcuisition of materials needed on a day-to-day basis and related to the usage of
	ACCESORIES AND OTHERS	company vehicles, such as: portable extinguishers, bluetooth, snow chains etcHomologations/number plate registrations/fow truck trips/signage/ftc
	AIR TRAVEL	Flight booking with our travel agent.
	TRAIN/SHIP	Bookings for train, boat and ferry travel with our travel agent.
	HOTEL	Bookings for hotel-type stays, where all type of stays can be registered. Half board, full board etc
	CAR RENTAL	Vehicle hire subject to a trip. Any other type of vehicle rental mustn't be registred lunder this category.
TRAVEL Type of transport	FEES	Fees (trip-booking related expenses, admin. fees). Total ammount of admin. Fees & travelling.
	EXTRAS	Extra services included and related to the booking of the trip. E.g. Visas, boarding
	EXTERNAL EMPLOYEE	passes, seat bookings etc Travel bookings for external employees or other non A+ employees.
	TRAVEL EXPENSES	Expenses associated with trip
	OTHER TRAVEL EXPENSES	Other expenses associated with trip It includes all purchases for auditing services carried out at non A+ organizations.
	AUDITS	
	TECHNICAL CONSULTANCY	External entities that give professional technical advice. Any type of consultancy that
	CALL CENTER	is IT-related will be registered under "IT Services". E.g: Taxing consultants.
		Expenses derivative of the CALL CENTER for MOT appointments. Press or technical magazine subscription dues or other dues for memberships of
PROFESSIONAL SERVICES It is a question of subcontracting service, personnel or expenses derived from	PROFESSIONAL ASOCIATION PROFESSIONAL VISA	associations. Expenses derivative of the obtaining of Professional Association Visas.
professional external suppliers	SUBCONTRACTING	Subcontracting of services to external (non A+ Group) suppliers for internal or external consumption of the services.
	INDEPENDENT PROFESSIONALS (Freelance)	Professional services (auditing/consultancy) provided by freelancers and contributors who use ID for billing and where there is a specific withholding for this group.
	TECHNICAL BOOKSHOP FOTOCOPISTERIA	Trade specializing in technical books Trade specializing in the accomplishment of photocopies of documentation
	TRANSLATIONS	Services of translation of texts and / or technical documentation of the company
	TEMPORARY EMPLOYEES AND INTERNS	All expenses derived from the hire of Temporary Working Agency employees and interims within any A+ Department.
	LAWYERS	Professional external services including any type of legal service that might be needed
LAW SERVICES	ATTORNEYS	for legal advice or consults. Professional external services including all legal professionals that are required for
It is a question of Services of Contracting and subcontracting in reference to the Juridical branch	NOTARIES	court appearence. Professional external services including all notary services encharged of validating
	REGISTERS	documentation used by the legal and the Directing Departments. Official registrations such as commercial, property and other registrations.
	OFFICIAL SCHOOLS	Any action within the legal sector, before professional associations, specifically before notary associations or others related.
	OTHER LEGITIMATIONS	Actions before official organizations such as Embassies or Consulates. It includes all documentary validation in the countries of destination.
IT SERVICES	APPLICATIONS DEVELOPMENT EXTERNAL SERVICES	External company hire for developing and introducing Applications.
	EXTERNAL SERVICES ADM. IT SYSTEMS	External partnership for administrating IT Sistems or for its developement. It includes common&telephone facilities.
	SERV. EXT. ASESORAMIENTO SIST. INFO. EXTERNAL SERVICES MAINTENANCE HARDWARE	Consultancy services for IT and communications. External services for hardware maintenance or equipment repair.
	ON-LINE INFORMATICS SERVICES	Usage of Internet services as well as registration and maintenance of domains and diqital certificates.
	CONSUMABLES & BEVERAGE	(Consumables)-All materials that require consumption for their correct use. (Beverage tools)-Any tool or other product such as sandpaper, silicon, paint etc
	LABORATORY CONSUMABLES	Laboratory-oriented consumables including all type of materials that must be
	CONSTRUCTION MATERIALS	consumed for correct usage. Raw materials or manufactured products of frequent use, building site employees,
	ELECTRICAL & ELECTRONICAL MATERIAL	public constructions and testing etc All materials nourished by electricity, wire-based materials etc
		All substances that interact with some others in chemical reactions and lead to other
	REAGENTS	substances of different characteristics and attributes, known as reaction products or iust products.
	PATTERNS	Unique stencils that can be doubled or copied without modification.
RAW MATERIALS It is a question of Matters and materials that are in use, they transform or spoil to	MICROBIOLOGY	Materials or products used in microorganism studies.
elaborate goods of consumption. Small tools and utensils remain included.	CHROMATOGRAPHY	
		Specific materials used in chromatography, biochemical and biological testing.
	GLASS	Comprises materials such as containers, test tubes and laboratory glass tools.
	TECHNICAL GAS	Technical gases used in laboratories for testing.
	THERMOCOUPLES	Sensors formed by the union of two different metals that produce voltage.
	RADIOGRAPHY	Comprising radiography film material, usually supplied by General Electric. Should also include any complementary product to the films (E.q: cleaners, revealers, structurix
		processor revealers, automatic revealers)
	CHEMICAL MATERIAL OF TEST	It is a question of those specific products - chemical - for tests. Ej: Lacquers Ardrox/Lumor, fasteners, developers, Magnetic particles etc.
OFFICE SUPPLIES	OFFICE SUPPLIES	Objects, material and consumable destined for the daily use, necessary and habitual
Objects, material and consumable destined for the daily use, necessary and habitual to realize office labors.	STAMPS	to realize office labors. Purchase of stamps and ink pads with the logo of the Group or personalized, subject
	CARDS	to demand and special order. All related to business cards of all kind
PRINTS Materials of reproduction of texts and images generally on paper or similar materials.	ENVELOPES	
		Only Corporate envelopes
	LETTER PAPER	Anything related to Corporate letter paper. Products related to printing templates, technical sheets or any kind of product that
	PRINTED TEMPLATES	has been printed and is expressed graphically in 2 dimensions.
	FOLDERS	Folders, subfolders, covers and inside front and back covers that have Logos printed on them or have undergone a printing process.
	STICKERS	Stickers or types of printing in which one or both sides are adhesive/sticky.
	o i zeneno	sockers or types or printing in which one or both sides are adhesive/sticky.
CLOTHING Set of Articles, sults, labor clothes and of safety.	OVERALLS	Working attire or with the A+ logo for laboratories.
	DRESSING-GOWN	Working attire or with the A+ logo for laboratories.
	FIREPROOF WORKWEAR	Working attire specifically made for working under high temperatures or/and fire, or
		any other clothing item that meets these characteristics. Adapted working attire for jobs that require clothing items with reflective/high
	HIGH VISIBILITY WORKWEAR	visibility bands, plus any other item meeting these specifications.
	WORKWEAR RENTAL	Expenses for the hire of workwear. Sometimes, expenses for laundry services related to these items can also be included.

PPE There will be understood by EPI any equipment destined to be taken or held by the worker in order that it him protects of one o more risks that could threaten his safety or his health, as well as any complement or accessory destined for such an end.	ELEMENTS INDIVIDUAL PROTECTION	Protective equipment used to prevent and protect from any harm or risk on any part of the body including dorsal and lumbar zones, that isn't included under "CLOTHING". E.g: White coats and working coats, lumbar belts, overalls etc
	GENERAL PROTECTION, SIGNAGE AND BOUNDARIES	Protective accessories and marking out sign posting (delimitation) destined to prevent collective and individual risks. E.g.; security nets, tension measurer, insulating matts, fall-protection bags, tool bags, tape, cones etc
TRAINING Studies and learnings linked to the Personnel To +, directed to the insercción, reinsercción and labor update which principal aim is to increase and to adapt the knowledge and skills of the current and future workers To +	EDUCATION	Expenses for the assistance to any type of course/education by A+ employees. Courses/education not organised by A+ in which A+ employees take part are also included.
	LANGUAGE TRAINING	Language courses taken by A+ employees.
RECICLYNG RESIDUES	DANGEROUS RESIDUES	Existance of negotiated materials depending on the EWC code. This is specifically for each type of waste as established by the European regulations.
	NOT DANGEROUS RESIDUES	Existance of negotiated materials depending on the EWC code. This is specifically for each type of waste as established by the European regulations.
	CONTAINER RENTAL	Monthly rent for containers, exclusively used for the removal of waste. The containers are lent by the recycling companies.
	VENDING	Consumables and machines; dispensers with consumables within the A+ premises.
	CATERING	Professional service that one dedicates preferably to the supply of prepared food Purchase of cleaning products and materials to be used in the offices of A+. It
FACILITY SERVICES It is a question of the direct entail of services for Contract I mark.	CLEANING MATERIAL	comprises all cleaning products and materials to be used in the onices of AF. It comprises all cleaning products and materials included in the contract for the General Cleaning Services of the offices.
tels a question of the direct chair of services for conduct I mark.	TRANSPORT	All transport services and moving/relocation services with the exception of courier Services. Including expenses for customs management.
	CUSTOMS LAUNDRY	Including expenses for customs management. Expenses coming from the A+ laundry (E.g: Table linens used in the VIP dining area).
		The workwear laundry and its expenses should go under the CLOTHING family.
	MUTUAL KITS	First-aid kits Expenses generated from corrective maintenance (repairs), both regular and isolated,
	REPAIRS CLIMATE FACILITIES	of the climate/air conditioning facilities within the offices of A+ .
	REPAIRS ELECTRICAL FACILITIES	Expenses generated from corrective maintenance (repairs), both regular and solated, of the power/lectricity facilities (illumination, inspections) within the A+ offices. Also repairs of preventive maintenance that isn't in accordance with regulations and inspections.
	REPAIRS COUNTER FIRES FACILITIES	Expenses generated from corrective maintenance (repairs), both regular and isolated, of the counter-fire facilities (fire detectors, extinguishers and preventive maintenance not in accordance with regulations). Also repairs of preventive maintenance that isn't in accordance with regulations and inspections.
	MAINTENANCE & REPAIR MACHINERY	Expenses generated from corrective maintenance (repairs), both regular and isolated, of the machines and the facilities of each one.
	REPAIRS ELEVATORS FACILITIES	Expenses generated from corrective maintenance (repairs), both regular and isolated, of the elevators of the A+ offices.
not remained renected or contained inside a contract I Mark of Services.	REPAIRS SANITARY WATERS FACILITIES	Expenses generated from corrective maintenance (repairs), both regular and isolated, of the sanitary waters facilities (taps, drains). Also repairs of preventive maintenance that isn't in accordance with regulations, and inspections.
	REPAIRS BUILDINGS FACILITIES	Expenses generated from corrective maintenance (repairs), as a consequence of refurbishments of buildings and their surroundings (carpentry, bricklaying, furniture).
	REPAIRS FACILITIES TECHNICAL FACILITIES	Expenses generated from corrective maintenance (repairs) on technical installations (E.g. Technical gases, oxygen, argon, helium). Also repairs of preventive maintenance that isn't in accordance with regulations, and inspections.
	GARDENING	Expenses generated from corrective maintenance (repairs) related to gardening, new plantations, fertilizers
	TOOLS MAINTENANCE	Repairs and maintenance of small equipment, tools and devices required for working activities lasting longer than 6months. Purchase of consumables related to maintenance without budgets where workforce is covered, will be introduced under the "Raw Materials" Family.
	CALIBRATIONS & MACHINERY	Calibration of devices property of A+ and that the cost of which goes to the Department. Not to be included any calibrations undertaken by companies of the A+ Group (those should be in "Subcontracting Group companies" under the "PROFESSIONAL SERVICES" family). When the device is not of A+ property and the cost no be re-invoiced to the client, it should be in "Subcontracting" under the "PROFESSIONAL SERVICES" family.
FURNITURE	OFFICES FURNITURE	Purchase of furniture for A+ offices. Should be considered as an investment if the ammount requires it. Communication with the Facilities Department is required before the purchase of any type of furniture.
Set of furniture of an office or place of work, incluido objects and complements that facilitate the use and activities of the habitual spaces in offices and another type of	OFFICES OF WORK FURNITURE	Purchase of work furniture for A+ offices. Should be considered as an investment if the ammount requires it. Communication with the Facilities Department is required before the purchase of any type of furniture.
EQUIPMENT set of the different tools, instruments, equipments, devices and you machinate.	MACHINERY & EQUIPMENTS	Acquisition of machinery and equipment that match the same objective.
	TOOLS	Small equpiment, tools and devices needed for working activities with a useful life
	TOOLS MOBILE LABORATORIES	longer than 6 months. Acquisition of machinery and equipments that are of application for laboratory
	PACKAGING	Rental of containers that are used more than the product which they contain, which is normally a Raw Material consumable.
	MACHINERY & EQUIPMENTS	Rental of machinery and equipment during a limited period of time for isolated jobs.
time, included you extend. There stay out of this typology the rents of official delegations Applus+ Offices Group	PLACES & PARKINGS	Hire of spaces, external car parks of A+ for a limited ammount of time and for different jobs or tasks outside of the A+ offices. E.g: Hire of meeting halls in hotels, portable toilets, storage contracting
MARKETING It is a question of the activities and Services, inside the frame of the departments of Marketing of the Applus+Group	INVESTIGATION OF MARKET	Activities of analysis of information related to the company or the market undertaken on a regular basis. Including competitors analysis. E.g: Reports, market studies
	EVENTS	External communication activities, press, meetings, gifts to clients. It also includes events, both as organizers or participants.
	RRPP	Activities of external communication with clients, meetings, gifts clients.
	MKT. DIGITAL WEB'S	Internet related activities such as website developement, positioning in searchers, online camapaigns and other digital actions, where SMS, mailing and others are included.
	CORP. MARKETING OTHER ACTIONS	Any other type of marketing activity that doesn't match any of the previous definitions.
FEE'S Fee's, music, publishing rights and marketing promotions; intellectual property	FIXED FEE	Fixed quantity that satisfies for the right to the use or to the concession of use of the different manifestations of the industrial property. Variable quantity that satisfies for the right to the use or to the concession of use of
	VARIABLE FEE FEE FOR VEHICLE INSPECTIONED	the different manifestations of the industrial property Quantity that satisfies for the use of vehicles
	FEE FOR USE GOODS	Quantity that satisfies for the use of yielded goods + Quantity that satisfies for turnover
	FEE FOR TURNOVER	
	FEE FOR LINE OF INSPECTION OTHER FEE'S	Quantity that satisfies for line of inspection Other quantities of fees
	FEE FOR LINE OF INSPECTION OTHER FEE'S ELECTRICITY WATER	
SUPPLIES Services related to the electricity supply, gas, fuels and water	FEE FOR LINE OF INSPECTION OTHER FEE'S ELECTRICITY	Other quantities of fees Services related to the electricity supply

Payments that the company does to the insurance companies, for which he acquires the right to assure the goods of his business against fires, risks and accidents, thefts, etc	PREMIUMS OF ASSURANCES IMMOBILIZED	Payment to insurance companies with a view to goods of his business
	PREMIUMS OF SURE OWN VEHICLES	Payment to insurance companies with a view to vehicles acquired of his business
	OTHER PREMIUMS OF ASSURANCES	Other payments realized to insurance companies
	PREMIUMS OF ASSURANCES CIVIL RESPONSIBILITY	Payments to insurance companies with a view to assurance of civil responsibility of the company
communications route satellite and the partners to the issuing centers	MOBILE TELEPHONY	Services of telephony it fixes and mobile
	TELECOMMUNICATIONS	Services of transmission of information, Internet, communications route satellite, as well as the auxiliary activities related to his support and maintenance
	TELEPHONY FIXED	Services of telephony it fixes