Sustainability report 2025

Together beyond standards

About the report

Welcome to the Applus+ Group Sustainability Report.

With this report, we aim to be accountable to our stakeholders for our sustainability strategy and performance in relation to the most relevant topics, which we identified this year through a double materiality analysis.

The report, which covers the period from 1 January to 31 December 2025, is based on key national and international frameworks that guide us in providing information in an accurate and clear manner:

- **Spanish Law 11/2018,** amending the Code of Commerce, revised text of the Corporate Enterprises Act approved by Royal Legislative Decree 1/2010 and Audit Law 22/2015 of 20 July 2015 on non-financial information and diversity.

Likewise, the structure and approach of this report are the first step in adapting our sustainability reporting to the new European reporting framework, a process that we will consolidate over the coming years.

Amber Bidco, S.L.U. was incorporated on 14 June 2023. On 13 June 2024, the Company completed the acquisition of the Applus+ Group and, from that date, began consolidating the results of that group.

For the purposes of this Non-Financial Information Statement (NFIS), in line with the approach followed in the Group's Management Report and in order to facilitate the comparability of the indicators and metrics reported, references to the previous year and comparisons with prior performance are based on the information of the Applus+ Group for the full 12-month period of 2024.

Applus+

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About Applus+

The Applus+ Group is a multinational company headquartered in Spain and one of the leading international players in the Testing, Inspection and Certification (TIC) sector.

We provide our clients with services and solutions that optimise the quality and safety of their operations, while helping them minimise their environmental impact. With a team of over 29,000 professionals trained in the latest technologies and market practices and a strong commitment to innovation, we deliver our services with excellence across multiple sectors in 58 countries.

We are recognised by the main accreditation and regulatory bodies in the territories where we operate, ensuring our independence and technical competence.

Our business strategy aims to maximise business opportunities arising from key global trends, including decarbonisation, electrification and connectivity.

Our commitment to progress and innovation drives us to work alongside our clients to build a more sustainable future, reflecting our motto: *Together Beyond Standards*.

29,742
Number of employees
at closing

58
Countries across all continents
at December 31st 2025

2,338.7
Total revenue (M€)
at December 31st 2025

Accredited by major international organisations

Our divisions

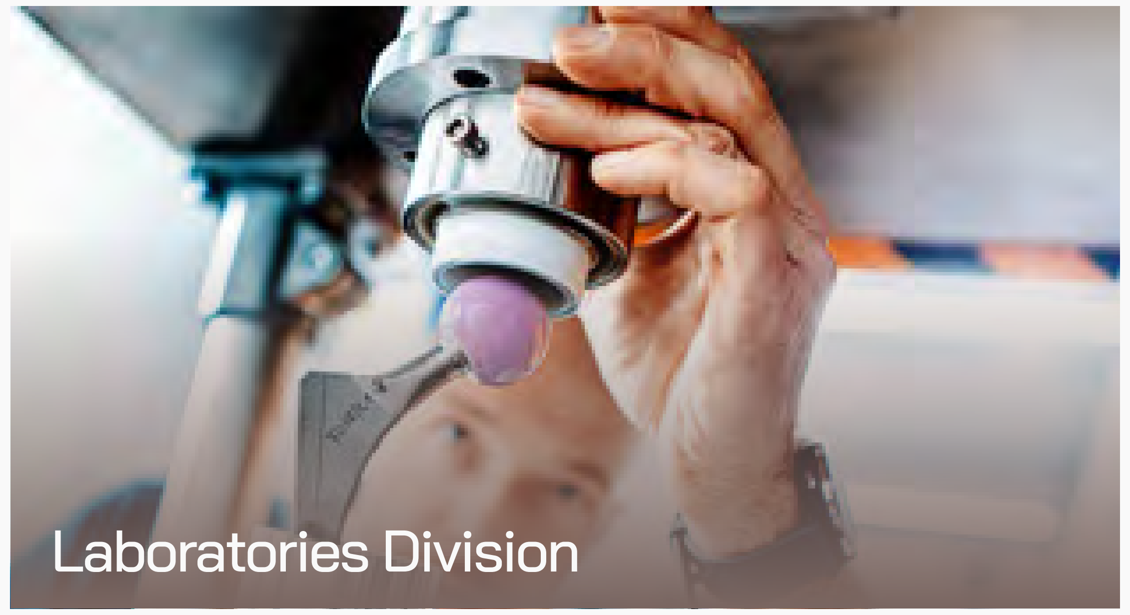
We are present in all major industrial sectors through our four divisions.

Energy & Industry Division

We enhance our customers' performance and profitability from their projects, assets and facilities, minimising both operational and environmental risks and ensuring the quality of their processes. We prioritise technological development, digitalisation and innovation, maintaining up-to-date expertise on regulatory requirements in every market.

Key services:

- Inspection and QA/QC
- Engineering and consultancy
- Supervision and quality management
- Non-Destructive Testing (NDT)
- Testing and Analysis
- Vendor surveillance
- Energy efficiency
- Environmental services
- Health & Safety
- Verification of Conformity (VoC)
- Certification



Laboratories Division

We provide testing and certification services. Our global network of multidisciplinary laboratories works together to strengthen the competitiveness and innovation of our customers' products.

Key services:

- Materials and structures
- Electrics and electronics
- Cybersecurity
- Non-Destructive Testing (NDT)
- Fire and building materials
- Product certification
- Global market access
- Systems certification
- Metrology and calibration

Automotive Division

We offer vehicle inspection services worldwide in countries where transport must comply with mandatory road safety and environmental regulations. We operate more than 30 vehicle inspection programmes across 13 countries. In 2025, we performed over 13 million vehicle inspections.

Key services:

- Statutory vehicle inspections for government programmes
- Public service vehicle inspections
- Voluntary inspections
- Technical inspection of vehicle emissions after manufacture/repair and prior to registration
- Road safety education
- Remote data and process management services

IDIADA Division

The IDIADA Division has more than 30 years of experience in automotive development. We offer comprehensive design, engineering, testing and type-approval services, contributing to the future of mobility. Our success is based on experienced engineers, state-of-the-art facilities and constant innovation. This combination enables us to deliver high-value global solutions tailored to each customer.

Key services:

- Engineering and testing services
- Type approval and certification
- Proving ground
- Test facility design services

Employees per division

- Energy & Industry Division 18,532
- Laboratories Division 3,059
- Automotive Division 4,703
- IDIADA Division 3,448

Industries in which we operate

Energy & Industry

- Government and public organisations
- Renewables
- Oil and gas
- Power
- Aerospace
- Maritime
- Mining
- Infrastructure and building
- Telecommunications
- Other industries

Laboratories

- Renewables
- Power
- Aerospace
- Drones and UAM
- Automotive
- Railway
- Industrial equipment
- Medical devices
- Construction

Automotive

- Government and public organisations
- Automotive

IDIADA

- Automotive

Message from the CEO

Richard Bartlett
CEO

Across Applus+, 2025 was a year that reminded us what progress looks like when purpose, expertise and human energy move in the same direction. Our teams showed once again that trust, technical excellence and a deep commitment to making the world safer, more efficient and more sustainable is the basis of our success.

More than anything, it strengthened my confidence in our ability to grow responsibly, innovate at scale and protect the people who make that progress possible.

The world around us continues to shift at speed, driven by the climate transition, the electrification of transport, digital acceleration and new expectations from customers who want partners they can rely on.

These pressures pushed us forward, challenged us to rethink how we work, invest and innovate. They gave us the opportunity to redefine not only what Applus+ delivers, but how we create meaningful value for people, businesses and society. This ability to adapt while staying consistent in our purpose is what keeps our clients' trust.

Our business model allows us to balance cycles in different industries, capture growth wherever it appears and share capabilities and innovation across the Group. It also gives our customers confidence that Applus+ can support them locally, regionally and globally with the same high standards. In September we announced the acquisition of APEM Group, closing in the first quarter of 2026.

The deal will bring their environmental consultancy expertise together with our renewable technical advisory teams in a new Environmental Services Division, strengthening our growth prospects and aligning our strategy even more closely with sustainability—an opportunity that will shape the future of Applus+.

Throughout 2025, we strengthened strategic partnerships, expanded our capabilities and made important progress on transformation. We welcomed leaders who bring experience and new ideas, and who share a common vision: that Applus+ must continue to grow by empowering people, anticipating customer needs and embracing the technological and environmental transition shaping our future.

Their leadership helped us scale services in high value areas like electrification, renewable energy, environmental consulting, advanced mobility testing and digital inspection. Our teams delivered complex projects on time and safely, improved efficiency in key contracts and deepened collaboration between divisions.

Our financial performance reflects the resilience of our diversified business model.

Applus+ closed the year with solid growth, with revenue reaching 2,338.7, with year-over-year growth of 5.9% and an operating margin of 13.8%. These results reflect the strength of our portfolio and the talent of more than 29,000 professionals who deliver high quality work every day across 58 countries.

We track this performance through a clear set of KPIs that link our strategy and business model to outcomes: organic growth, profitability, cash generation, safety performance, emissions and employee engagement. These indicators give us and our stakeholders confidence that we are growing in a balanced and responsible way.

We operate in an environment where regulation is tightening, technology cycles are accelerating and expectations on sustainability are rising. This brings both opportunities and risks. We manage these through robust governance and risk management framework supported by a strong compliance culture, integrating topics such as environmental operational risks, cybersecurity and talent into our strategic planning and capital allocation. Sustainability continues to be a cornerstone of our value creation.

GRI 2-22

Our aim is simple: to continue being a trusted partner for our clients while protecting our people and the long-term health of the business.

In 2025, we made significant progress in environmental protection, reducing emissions, improving energy efficiency and accelerating our clean energy transition.

We increased renewable electricity procurement across key geographies and strengthened our science-based roadmap to achieve net zero by 2050. Our environmental achievements are not isolated initiatives; they are directly connected to our climate targets and embedded in how we plan, invest and measure performance.

Our people continue to be the heart of Applus+. In 2025, we expanded development programs and strengthened the foundations of a culture built on safety respect and fair opportunities for all employees. We rolled out new training on integrity, cybersecurity, digital skills and leadership, central to our ability to attract, develop and retain talent.

And the world noticed. In 2025, Applus+ was again recognized globally as a sustainability leader. CDP awarded us an A- score, placing us among the most transparent and effective companies in climate management. *TIME* and *Statista* included Applus+ among the World's Most Sustainable Companies, ranking 165 out of more than 5,000 organizations.

The *Financial Times* named us one of Europe's Climate Leaders, thanks to our continued reduction of direct emissions and strong commitment to clean technologies.

These recognitions reflect the way sustainability is woven into our culture. For our clients and partners, they are also a signal that they can trust Applus+ to support their own transition with credible, science-based action.

Health & Safety remains our first priority. Guided by the *12 Golden Rules* and reinforced by our new HSQE leader, we expanded Safety Walks across operations, improved incident reporting systems and invested in preventive measures. Our lost time accident frequency rate improved again this year, with more than a 20% reduction over the past three years.

However, we also faced a painful moment with a fatality in Spain. This loss strengthens our commitment to creating an environment where every person returns home safe every day. We will continue to treat safety as a non-negotiable KPI for the Group and as a core expression of the respect and care we owe to all our people. Innovation continued to accelerate, powered by 245 R&D projects, 379 full-time specialists and 150 active patents.

We advanced AI driven inspection systems, robotic solutions for infrastructure and solar assets, hydrogen testing capabilities for extreme environments and predictive analytics tools that help clients improve performance and reduce risk and emissions.

We strengthened our Digital Community, creating new ways for teams to collaborate and share knowledge across the world. Innovation is how we make our services more valuable to customers, differentiate ourselves from competitors and open new and sustainable growth avenues.

This year, we trained thousands of employees in cybersecurity and deployed advanced tools to strengthen our resilience. The adoption of new technologies must go hand in hand with ethics and respect for people.

Looking ahead, we will continue building on this momentum. Global megatrends are reshaping how industries operate and create challenges, but also exceptional opportunities for Applus+.

Our strategy is clear: strengthen operational efficiency, expand services in high growth sectors, accelerate digital innovation and deliver sustainable value.

We will keep aligning our investments, our risk management and our KPIs to this strategy so that every decision we make reinforces our ability to grow with confidence, serve our customers better and protect our people and the planet.

I am deeply grateful to every person at Applus+ for their dedication, resilience and spirit. They are the source of our progress and the reason our clients trust us. Together, we will continue to shape a company that leads with integrity, anticipates what's next and makes a positive impact on the world. Each of them plays a vital role in the shared success of our company, a stable, innovative and responsible partner.

GRI 2-22

Highlights

During 2025, the efforts in aspects related to the business, as well as with particular emphasis on sustainability-related matters, have enabled us to achieve significant milestones that we wish to highlight and share with our stakeholders.

These figures reflect this year's achievements and indicate that we are progressing along the sustainable development path we have defined.

ECONOMIC/BUSINESS

5.9% revenue increase in relation to the year before and 13.8% operating margin

4 New acquisitions

ENVIRONMENT

90% Electricity from renewable sources

14% Reduction of the energy intensity rate by revenues compared to last year

39% Reduction of GHG (Scope 1 and 2) emissions compared to the base year

12% Reduction of GHG (Scope 3) emissions compared to the base year (according to the objective validated by SBTi)

SOCIAL

85% Local employees

51% Internal promotion

1,591 People involved in innovation (not full-time dedicated)

39% Reduction in the lost time incident rate compared to 2021

GOVERNANCE

99% Employees trained and committed to the *Code of Ethics*

+25,000 Employees trained in cybersecurity

Business model

At Applus+, we contribute to society through technological advancement, environmental protection and social development, while aligning our business model with the United Nations Sustainable Development Goals.

The safety of our employees, innovation, energy transition, business growth and equal opportunities are key issues on which we focus. Our *Code of Ethics* and the policies that form part of the Group's *Compliance Management System* define our values and the way we work.

GRI 2-23 · 2-24

Our inputs

Business

- 750+ offices and laboratories
- +34,000 suppliers

Environment

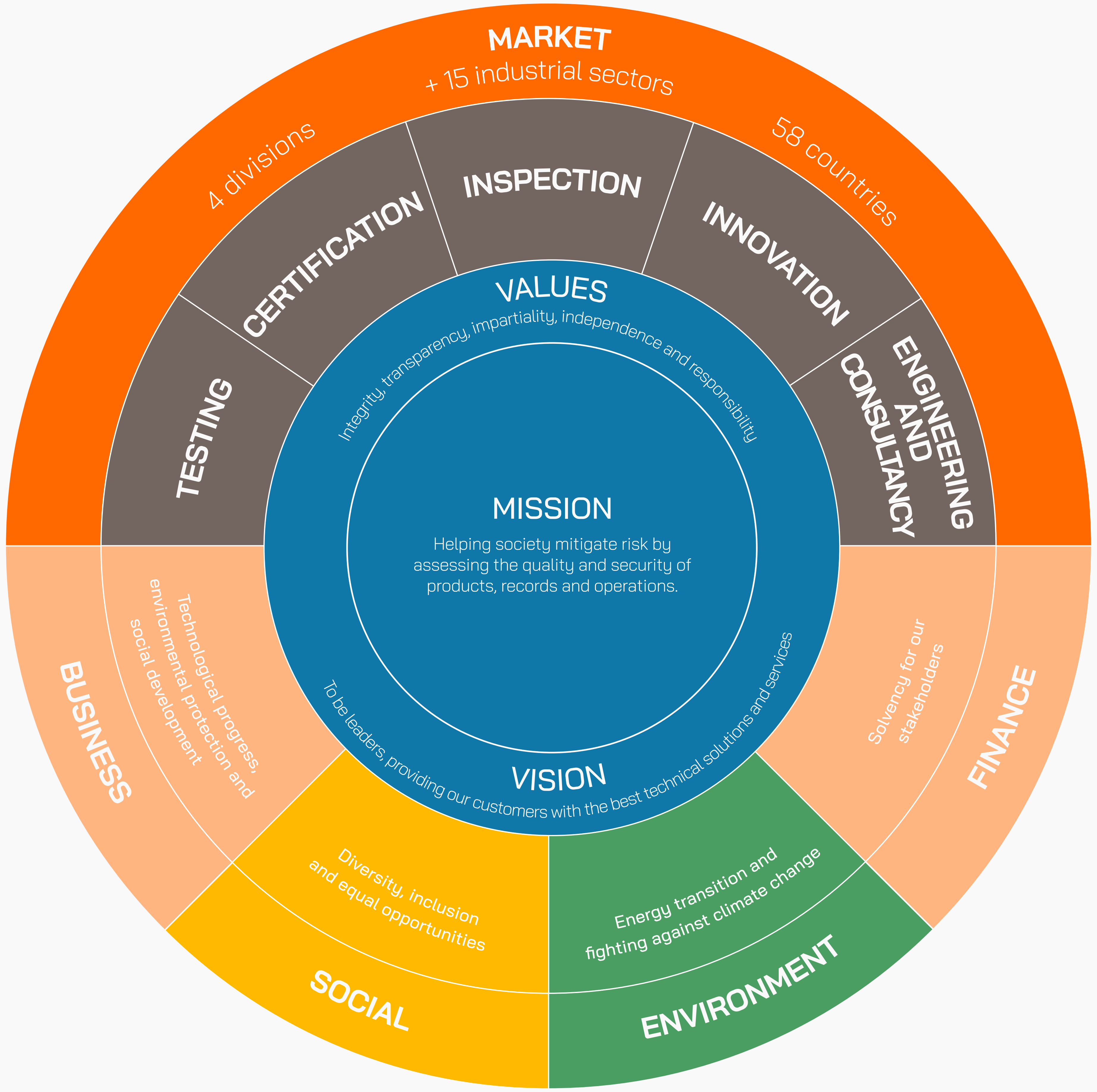
- 981,652 GJ of energy consumed, 29% from renewable sources
- 673 ML of water consumed
- Targets of emissions reduction validated by SBTi

Social

- 29,742 employees
- 12 Golden Safety Rules

Governance

- Compliance control model
- Risk management model



Our outputs

Business

- 664,515 hours invested in innovation
- 150 patents
- 88% of our operations accredited or certified by third parties

Environment

- GHG emissions intensity (scope 1 and 2) of 1.6 tCO$_2$eq/employee
- 39% reduction in emissions (scope 1 and 2) compared to 2019

Social

- 51% internal promotion
- 85% of employees are local staff
- 39% of reduction of Lost Time Injury Frequency
- €98,209 in donations

Governance

- 99% professionals trained in the *Code of Ethics*
- CDP, Standard Ethics.

Recognitions

The recognitions evidence the deployment of our business model across our professional activities. They encourage us to continue striving within the framework we have defined.

Electrifying hope in remote communities in Panama

The *Chispas de conexión* project, developed by the Applus+ team in Panama for the Rural Electrification Office (OER) of the Ministry of the Presidency, was one of the three winners of the Inter-American Development Bank (IDB) *Superhéroes del Desarrollo* 2025 program.

Rural electrification had stalled (78% in 2017, with regions at 19% and 4%) due to dense jungle, roads that became impassable during the rainy season and access to regions that was only possible via waterways.

The Applus+ team rescheduled the timeline and construction sequence through topographical and climatic analyses, shifting work fronts to the dry season, establishing contingency plans for winter, combining multimodal transport, lightweight materials, versatile equipment and training crews to operate in mud and rivers. Partnerships with the local community accelerated logistics and provided legitimacy to the project. The result was rural coverage close to 93% and improvements in health, education and livelihoods.

Alba Garbí, finalist in the *Women in Motor Industry Awards* 2025

Alba was selected for her **strong track record in sustainable mobility and energy efficiency**, as well as for her leadership in innovation projects focused on sector decarbonisation and the promotion of clean and environmentally responsible transport technologies.

> "
> *In my current role, I have the opportunity to support the development of sustainable vehicles at the highest level. We are shaping the future of mobility solutions through the passion and sense of purpose we bring to our work.*
>
> **Alba Garbí**, Project Manager, IDIADA Division

Three Applus+ employees are winners of the BINDT awards in the United Kingdom

The British Institute of Non-Destructive Testing (BINDT) awards recognise outstanding contributions in **non-destructive testing (NDT), condition monitoring (CM) and structural health monitoring (SHM).**

Evelyn Grogan won the *Gail Long* Award, which recognises women who have contributed significantly to the non-destructive testing and engineering sectors.

Todd Parsons received the *Aerospace* Award for his contribution to the aerospace sector. His dedication and efforts have had a significant impact on the development of inspection standards in this field.

Ben Welsh won the *Practitioner* Award for his outstanding achievement in learning, knowledge sharing and the application of non-destructive testing practices.

Recognitions

Applus+ in Sweden has been recognised as a *Career Company*

For the fourth consecutive year, we have been recognised for our efforts to achieve safer roads and for offering a workplace where professional development is a central focus.

This award recognises our performance in creating **professional opportunities** for all, valuing safety, education and community, enabling employees to grow in a positive working environment.

Applus+ in Mexico receives the *Commitment to Accreditation* Award

For the second year, our team has been recognised on International Accreditation Day, held on 10 June, with an award presented by the Mexican Accreditation Entity, recognising **commitment within the certification bodies sector.**

This achievement not only reflects the trust placed in our conformity assessment processes, but also recognises the effort, dedication and commitment of our entire team.

Clodoaldo Jiménez Award for *Excellence in Occupational Risk Prevention*

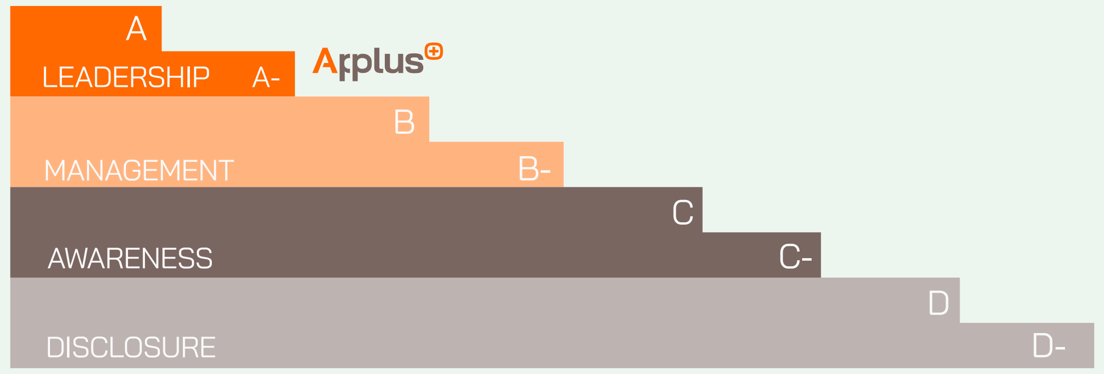
In Spain, Applus+ has received for the second time one of the XIV Clodoaldo Jiménez Awards and distinctions from the General Council of Industrial Relations and Labour Sciences. These awards were organised by ARQUICMA on the occasion of World Day for Safety and Health at Work.

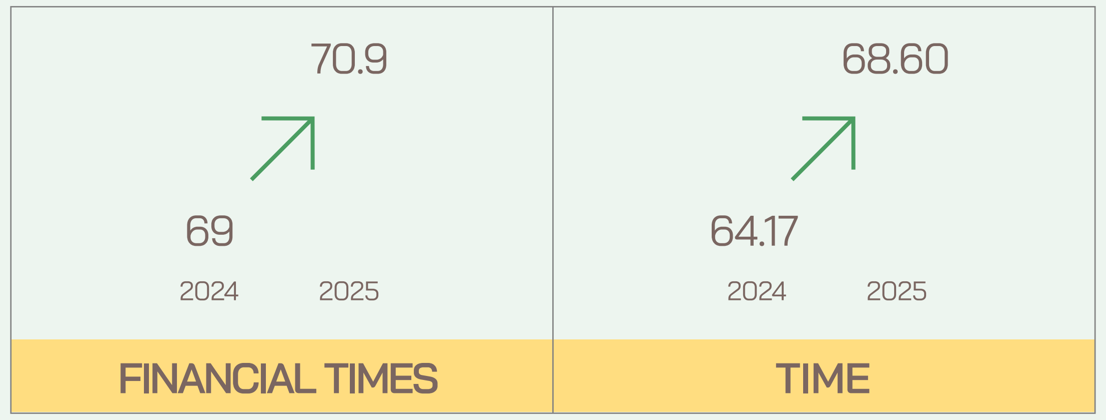
The accolade highlights our exemplary performance, recognising our commitment to **safety, occupational health and operational excellence** in industrial environments.

Natalia Mejía Bermejo, project manager in the Mechanical Department in Puertollano, received the award during a ceremony that brought together institutions, associations and companies committed to promoting a culture of prevention in industrial environments.

Recognition for our leadership in sustainability and climate action

CDP has awarded Applus+ an **A-** rating for our carbon footprint management, our transparent approach to environmental disclosure and our progress in mitigating climate risks.





Sustainability approach

In 2025, the TIC ("Testing, Inspection and Certification") sector continues to show solid performance, driven by growing demand for services that provide technical assurance, sustainability and traceability in strategic sectors such as energy, automotive, infrastructure and consumer goods.

Global mega-trends—digitalisation and artificial intelligence, supply chain resilience and the transition towards low-carbon models—continue to transform customer needs and open up new opportunities for TIC services.

At the same time, the advancement of **sustainability criteria** and rising expectations around transparency are driving demand for solutions that integrate verification, consultancy and applied technology.

In this context, Applus+ continues to steer its growth towards **innovation, sustainability and connectivity**, consolidating its leadership in the markets in which it operates. Our strategy strengthens our ability to anticipate customer needs, deliver high-value-added technological solutions and remain a **trusted partner** in the transition towards a more sustainable economy.

Sustainability is the heart of our business strategy. It drives improvements in our own performance and enables our customers to enhance theirs through an increasingly broad and diverse portfolio of services.

Our sustainability policy

Our commitment to sustainability is structured through specific objectives, supported and implemented through a series of concrete activities set out in our policy and daily management.

Our people

5 GENDER EQUALITY · 8 DECENT WORK AND ECONOMIC GROWTH

- We promote working environments based on equal opportunities, respect for human rights and effective occupational health and safety programs.
- We promote a fair and competitive professional environment aligned with our human rights policy, supporting professional development and enabling us to attract and retain talent.
- We value diversity across our workforce in line with our Global Anti-Discrimination Policy and our Diversity and Equality Policy.
- We promote continuous training to strengthen employees' skills and enhance their engagement with the organisation.

Governance and business ethics

8 DECENT WORK AND ECONOMIC GROWTH · 17 PARTNERSHIPS FOR THE GOALS

- Our operations are governed by a framework of rules, policies and procedures that form our corporate governance model.
- We promote the implementation of our Code of Ethics across all Group divisions, as well as among our partners and suppliers, and manage internal risks through anti-corruption policies and control mechanisms supervised by Internal Audit.

Commitment to stakeholders

10 REDUCED INEQUALITIES · 11 SUSTAINABLE CITIES AND COMMUNITIES

- We operate in an ethical, transparent and responsible manner to meet the expectations of our stakeholders, providing effective and continuously improving communication channels.
- We maintain close relationships with our clients to understand and anticipate their needs, develop strategic partnerships that strengthen our sustainable performance and actively engage with local communities in the countries where we operate.

Innovation

3 GOOD HEALTH AND WELL-BEING · 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE · 12 RESPONSIBLE CONSUMPTION AND PRODUCTION

- We develop sustainable services driven by innovation, integrating sustainability criteria into the technical expertise of our teams and into the design of our solutions.
- We foster an environment that encourages innovation through digitalisation, supporting initiatives across our business units and promoting creative thinking.

Sustainable performance

12 RESPONSIBLE CONSUMPTION AND PRODUCTION · 13 CLIMATE ACTION

- We are firmly committed to environmental protection and to addressing climate change.
- We apply policies and processes aimed at preventing or reducing the environmental impacts of our operations, define medium- and long-term environmental objectives & strategies and ensure compliance with applicable environmental regulations in the countries where we operate.

Our sustainable services

At Applus+, we are committed to offering solutions that help companies minimise their environmental impact, safeguard the safety of their employees and customers and ensure compliance with applicable regulations. Through our services, we contribute to the sustainable development of many countries.

Sustainable energy & energy transition

Technical advisory services for BESS projects in the United States

Applus+ acts as an independent engineer on three battery energy storage system (BESS) projects in Texas, with a total capacity of 550 MW and 1,433 MWh. The scope of the project includes technical due diligence for project financing, assessment of site characteristics, design, equipment , and grid connection, as well as verification of project milestones.

Environmental conservation

Emergency intervention on a drinking water network in the United Arab Emirates

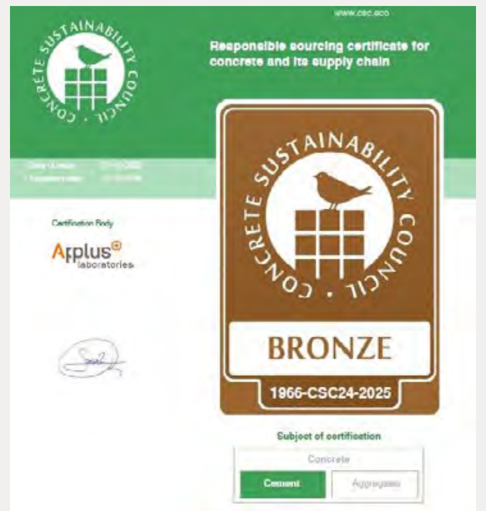
In 2025, we conducted an emergency intervention on a 300 mm diameter drinking water pipeline located in an urban area with high population density and high service demand. The pipeline presented multiple leaks and pressure losses, causing significant water losses, while also putting the water supply to the population and the safety of nearby infrastructure at risk.

New mobility

Methodology for calculating the carbon footprint of vehicles in Spain

As a participant in the International Working Group on Automotive Life Cycle Assessment (IWG on A-LCA) under the UN WP.29 framework, Applus+ contributes to the development of a globally harmonised methodology for determining carbon footprint. This methodology provides comprehensive environmental assessments covering all phases of the vehicle life cycle and its components.

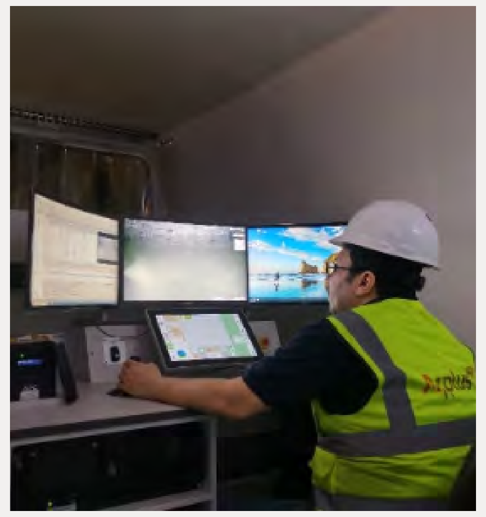
Sustainable products & materials



First *Concrete Sustainability Council* certification in Spain.

Applus+ has certified the first company in Spain under the ***Concrete Sustainability Council*** (CSC) scheme, which promotes the implementation of sustainable practices across the concrete value chain. This certification recognises commitment to responsible sourcing, transparent management, social responsibility and environmental protection, and consolidates Applus+ in the transformation of the construction sector towards a more sustainable model.

Sustainable infrastructure and smart cities



Sustainable rehabilitation of infrastructure in Saudi Arabia

Applus+ has completed a major infrastructure project in the Historic District of Jeddah, aimed at assessing and delivering rehabilitation solutions for pipelines in historic sewerage and stormwater networks. Through the use of trenchless technology, using high-definition closed-circuit television inspection (CCTV HD), the project has preserved the district's heritage, which holds UNESCO World Heritage status.

Responsible business alliances

Through collaboration with various organisations and our participation in different initiatives, we leverage synergies and further strengthen our commitment to sustainability.

Institution / Program	Purpose	Applus+ position
United Nations' Global Compact	An initiative that seeks to align organisations' strategies with 10 universal principles concerning human rights, labour, the environment and anti-corruption.	Signatory
Adecco Foundation	Non-profit organisation that promotes equal opportunities for people with disabilities, the elderly or victims of gender-based violence and other vulnerable groups.	Partner
Tomillo Foundation, Down Syndrome, Aspanri, Fademga, ADCOR	Foundations and associations that foster talent among people with disabilities through various initiatives, such as the *Sin Límites* Project or specialised employment platforms like '*Red Incorpora*' or '*XTalento*' (Inserta Empleo).	Collaborator and sponsor
Galician Alliance for Climate Change	An entity dedicated to protecting, preserving and improving the climate in Galicia, as well as the health and well-being of Galician citizens against environmental impacts.	Member
University of Santiago de Compostela (USC)	The Applus+ Chemical Laboratory collaborates with the Institute for Aquatic Environment Research for Global Health (ARCUS Aquatic One Health Research Center-USC) in the development of chemical analysis methodologies that generate positive outcomes for the environment and global well-being.	Partner
Women in nuclear	A non-profit organisation that brings together women working in various areas of nuclear energy and radiation applications.	Partner

Objectives and strategy

At Applus+, we are committed to sustainability and the reduction of carbon emissions.

We are aware that the challenges we face require the coordination of policies and initiatives at a global level.

To give effect to our determination to contribute to a more sustainable future for all, we have established strategic partnerships with leading organisations in the environmental field.

Global Compact

Business Ambition for 1,5 ºC

SBTi

UNFCCC Race to Zero

We have committed to achieving **net zero emissions by 2050**. To this end, we have established progressive, science-based targets to reduce our carbon emissions with the ultimate goal of limiting global temperature rise in line with the Paris Agreement. Our emissions reduction plan covers all Group operations worldwide.

	Target	Level of achievement[1,2]
2030	Reduction of **Scope 1 and 2** emissions by **46.5%**	85%
	Reduction of **Scope 3** emissions from the **purchased goods and services, employee commuting and fuel-and energy-related activities** by **27.5%**	42%
2050	Reduction of **Scope 1 and 2** emissions by **90%**	44%
	Reduction of **Scope 3** emissions by **90%**	9%

Note 1: The reductions indicated are relative to the base year (2019).
Note 2: The percentages shown on the progress bars indicate the level of progress achieved for each target in 2025.

Our roadmap

To achieve our objectives and commitments, we have defined key lines of action across three time horizons. These lines of action are specified and implemented through concrete measures and initiatives.

Up to 2030

- Promote energy efficiency programmes
- Increase the use of renewable energy, particularly for electricity consumption
- Progressively expand the fleet of vehicles powered by renewable energy, subject to infrastructure and market availability
- Collaborate with suppliers to reduce their Scope 1 and 2 emissions

2035 2045

- Accelerate the replacement of gaseous fuels (natural gas, propane) with renewable alternatives
- Progressively electrify the vehicle fleet

2050

- Initiate investments in projects to neutralise residual emissions
- Progressively remove carbon emissions from the atmosphere

Key milestones in 2025

In 2025, we reached milestones that confirm we are on track to meet our objectives and encourage us to continue our efforts.

Renewable electricity

90%

of the electricity consumed comes from renewable sources

Reduction of emissions

39%

reduction in Scope 1 and 2 emissions compared with the base year

Avoided emissions

20,205 tCO_2e

of Scope 2 emissions avoided mainly through the use of guarantees of origin certificates

Acquisitions

In 2025, Applus+ continued to expand its capabilities in environmental consultancy, metrology and medical device testing across different countries worldwide.

Recent acquisitions strengthen our leadership in key sectors and enable us to provide our customers with new capabilities and a higher level of specialisation on a global scale. We incorporate new knowledge and talent into our team to continue to deliver the highest quality to our customers.

De.Testing

Based in China, it specialises in medical device testing with particular expertise in orthopaedics, dentistry and medical device software.

It provides high-quality testing services and customised technical solutions, holding multiple accreditations in this field.

Gometrics

It specialises in equipment calibration, validation, and qualification, as well as in the design and manufacture of process control instruments, and calibration benches, and in the sale and maintenance of equipment.

The acquisition of this Spanish laboratory strengthens our capabilities in pressure, temperature, humidity, mass , and electrical signal calibration.

Notice Belgelendirme Muayene ve Denetim Hizmetleri A.Ş.

A notified body for medical devices based in Turkey, which also operates in Slovenia.

This acquisition enables us to offer our customers an end-to-end solution that includes product testing, product certification in Europe and systems certification.

APEM Group

With offices in the United Kingdom, Ireland, Australia and North America, it provides independent environmental consultancy and scientific advice to a wide range of sectors, including water, renewable energy, infrastructure, energy, utilities and ports, as well as regulatory authorities

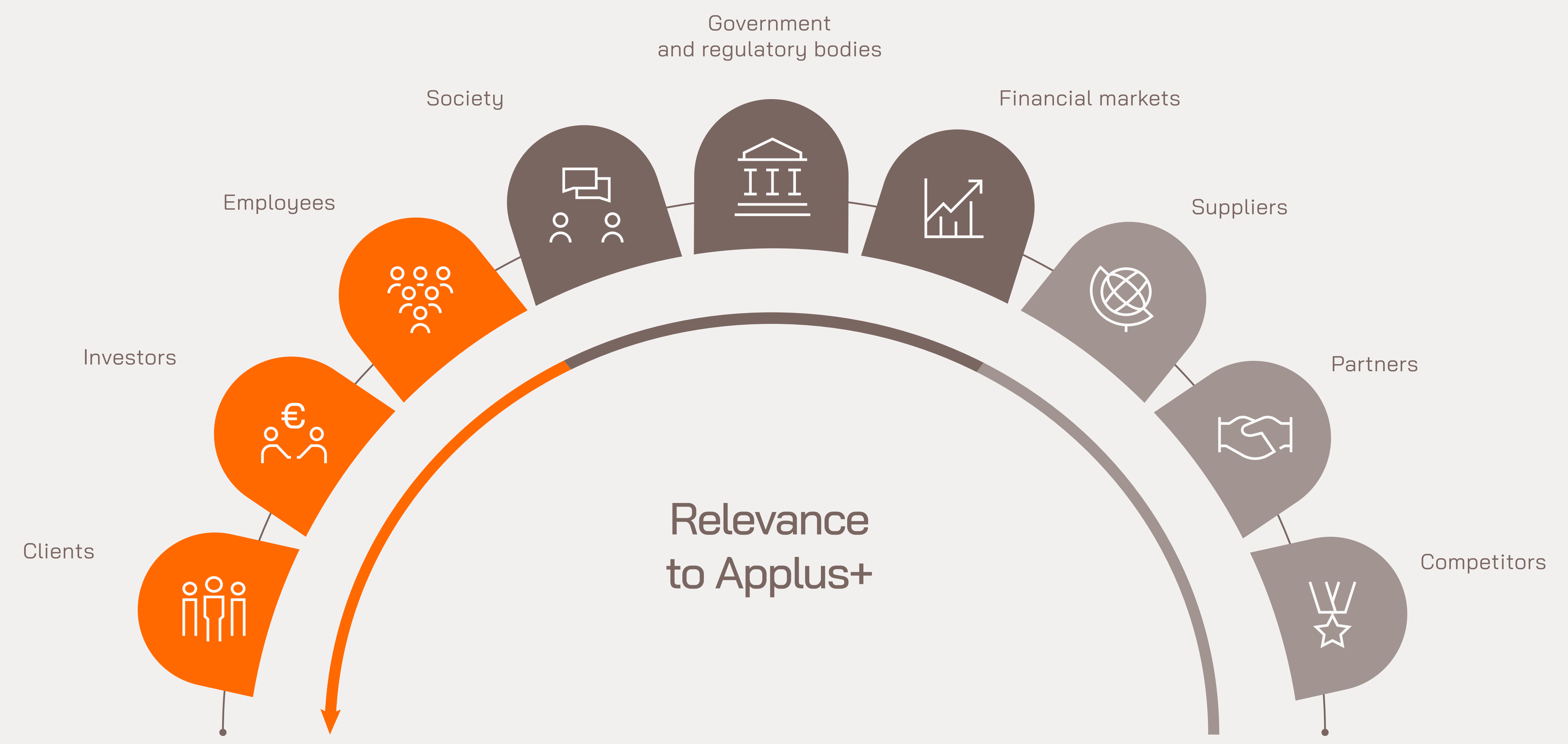
Stakeholder engagement and materiality

At Applus+, we regard dialogue with our stakeholders as an essential element in sustainability management and long-term value creation, fostering transparency and mutual trust.

We maintain open and effective communication channels that facilitate a continuous exchange of information, enabling us to better grasp the expectations, concerns and priorities of the different groups involved in the company's performance, and to remain accountable for our results.

For more effective management, we have structured our stakeholders into three levels according to their influence and relationship with the company. Our strategy intensifies engagement with customers, employees and investors, who constitute the core of our activity and the primary focus of our corporate commitment.

The stakeholder engagement model is based on the systematic identification of the most relevant parties throughout our value chain and on maintaining communication channels with all stakeholder groups, adapted to the nature of each relationship.



Trade fairs and exhibitions
Applus+ web page and email
Benchmarking and market studies
Associations and other forums

Trade fairs and exhibitions
Applus+ Ethics and Compliance Communication Channel+
Project meetings
Associations and other forums
Applus+ web page and email
Applus+ social networking sites

Trade fairs and exhibitions
Applus+ Ethics and Compliance Communication Channel+
Specific channel for suppliers
Suppliers' Portal
Applus+ web page and email

Financial and Non-Financial Information Report
Applus+ web page and email
Applus+ social networking sites
Associations and other forums
Applus+ Ethics and Compliance Communication Channel

Official channels indicated by the authorities
Official reports
Applus+ web page and email
Financial and Non-Financial Information Report

Employee satisfaction survey
Applus+ Ethics and Compliance Communication Channel
Local HR teams
Trade union organisations
Financial and Non-Financial Information Report
Our intranet, email and website

Applus+ web page and email
Applus+ social networking sites
Financial and Non-Financial Information Report

Client satisfaction survey
Project meetings
Open days and periodic meetings
Conferences and forums
Client complaints
Applus+ Ethics and Compliance Communication Channel
Financial and Non-Financial Information Report
Associations and other forums
Applus+ web page and email

Stock markets
Market and economic indices
Vice-President in Investor Relations
Financial and Non-Financial Information Report
Applus+ web page and email

Materiality analysis

In 2025, Applus+ strengthened its materiality analysis process to align it with the criteria established by the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS) developed by EFRAG, incorporating the principle of double materiality.

The new methodology integrates two complementary perspectives: **impact materiality**, which assesses the Company's significant effects on the environment, people and the economy, and **financial materiality**, which analyses the risks and opportunities arising from sustainability factors that may affect the Company's position and performance.

Due to the nature of Applus+ activities, certain topics included in the ESRS are not considered material for the Company and have therefore been excluded from the double materiality analysis. These topics and the reasons for their exclusion are detailed below:

- E4 – Biodiversity and ecosystems
- E5 – Circular economy (resource use and waste)
- G1 – Political engagement and lobbying activities
- S3 – Affected communities

The analysis of the remaining topics was carried out through working sessions involving the main corporate functions and operational divisions of the Group. During these sessions, the different sub-topics were systematically assessed using homogeneous criteria and quantitative scoring scales.

These topics have been considered non-material for the following reasons:

Industry type

Applus+ operates in the inspection, testing, and certification services sector, which does not involve intensive production processes nor significant interaction with natural ecosystems or local communities.

Type of activity

Applus+ activities are carried out in offices, laboratories, and testing facilities, without occupying environmentally valuable land or exploiting natural resources that could pose risks to biodiversity. They also do not involve resettlement or impacts on local communities.

Location

The Company operates mainly in urban and already transformed industrial areas, without presence in protected areas or highly sensitive ecological environments, nor in vulnerable local communities.

Internal analysis

Internal assessment concluded that Applus+'s relationship with biodiversity and local communities is indirect and very limited, making the associated impacts and risks non-significant.

This approach provides a robust basis for strategic decision-making and for integrating materiality results into the Group's sustainability planning, ensuring traceability, comparability, and alignment with the principles defined by EFRAG.

Identified material topics

As a result of the double materiality analysis, the following material topics have been identified for Applus+, grouped according to the categories defined in the ESRS standards, together with some company-specific categories (SP):

- E1 – Climate change: Energy and climate change mitigation
- S1 – Own workforce: Working conditions, equal treatment, and opportunities
- G1 – Business conduct: Supplier management, corruption and bribery, corporate culture
- SP1 – Data protection and cybersecurity
- SP2 – Customers

In total, 41 material IROs have been identified: 15 impacts (both positive and negative), 16 risks, and 10 opportunities. The table below details the impacts, risks, and opportunities associated with each material topic.

Material impacts, risks, and opportunities

	Impacts	Risks	Opportunities	Value chain	Group's actions
E1 – Climate change	• Generation of direct (Scope 1) and indirect (Scope 2 and 3) greenhouse gas emissions resulting from the Company's own operations and those of its value chain. • Reduction in energy consumption resulting from the implementation of energy efficiency measures.	• Higher operating costs due to increases in energy prices.	• Revenue growth driven by the development of sustainability-related services linked to renewable energy, sustainable mobility, and climate change. • Cost optimisation resulting from the implementation of energy efficiency measures.	Upstream value chain and own operations.	• Reduce the Group's carbon footprint through energy efficiency measures. • Promote the transition to renewable energy sources. • Develop services related to sustainability and sustainable mobility. • Support customers in reducing their GHG emissions. • Adapt to climate change and manage physical and transition risks.
S1 – Own workforce	• Creation of stable, high-quality employment through permanent contracts and competitive remuneration. • Improved work–life balance through the implementation of flexible working arrangements and remote work policies. • Implementation of strict occupational health and safety protocols adapted to the specific risks of each business line, fostering a preventive culture through training programmes designed to protect employees from accidents and illnesses and to promote their physical and emotional well-being. • Workplace accidents, even minor ones, generate social costs for employees.	• Increased costs (training of new employees) and financial losses due to high employee turnover and the loss of key talent resulting from the absence of career development plans or limited internal progression. • Loss of revenue due to operational disruptions and potential labour conflicts arising from disagreements in collective bargaining and social dialogue. • Employee dissatisfaction driven by the perceived lack of work–life balance measures, negatively impacting turnover and productivity. • Sanctions, fines, and other associated costs resulting from non-compliance with occupational health and safety requirements. • Reputational damage due to high accident rates, leading to the loss of clients (blacklisting). • Decreased operational efficiency and competitiveness due to insufficient investment in employee training. • Biases in decision-making in recruitment or career development processes that reduce competitiveness. • Reputational deterioration of the Company due to the occurrence of discrimination, harassment, and/or violence in the workplace.	• Increased productivity and employee engagement resulting from initiatives promoting employment stability. • Greater market competitiveness through investment in training and reskilling, supporting adaptation to innovation across business lines. • Improved corporate reputation through talent attraction driven by non-discrimination policies and strategies.	Upstream value chain and own operations. All employees.	• Ensure safe and healthy working conditions for all employees. • Invest in training and skills development. • Promote work–life balance. • Ensure equal treatment and opportunities for all. • Prevent harassment, violence, and discrimination in the workplace.

Material impacts, risks, and opportunities

	Impacts	Risks	Opportunities	Value chain	Group's actions
G1 – Business conduct	• Poor payment practices affecting suppliers' liquidity and financial health. • Involvement in corruption and bribery cases by employees or members of Applus+ management.	• Financial penalties resulting from regulatory and legal non-compliance (corruption and bribery, labour and safety regulations, accounting and tax rules, data protection, confidentiality, etc.). • Reputational damage due to involvement in corruption cases leading to client blacklisting. • Fines, penalties, and loss of customers due to breaches of personal data confidentiality resulting from improper data processing.	• Revenue growth driven by increased supply chain operational efficiency through procurement optimisation initiatives. • Establishment of long-term relationships with specialised suppliers, ensuring quality and security in the supply chain. • Enhanced Group reputation through the integration of ESG objectives into executive variable remuneration, strengthening top management commitment to sustainability and aligning financial incentives with safety, health, and ethical performance.	Upstream and downstream value chain. Own operations.	• Prevent and detect all forms of corruption and bribery. • Promote ethics and regulatory compliance across all activities. • Integrate ESG criteria into executive variable remuneration. • Develop a sustainable procurement culture with suppliers. • Establish long-term relationships with specialised suppliers. • Protect stakeholder data confidentiality.
Specific topics	• Violation of employees' right to privacy due to improper processing of personal data. • Promotion of an ethical and integrity-driven culture through implementation of the Code of Ethics, Compliance Model, and training programmes to prevent corruption and bribery.	• Insufficient adaptation to market demand changes and industrial regulations, leading to loss of competitiveness. • Reduced protection capacity affecting service management and information security due to technological obsolescence of systems and equipment.	• Strengthened competitiveness and reputation through investment in R&D&I, fostering a culture of innovation and sustainability across the Group. • Financial opportunities arising from the development of new services linked to climate change mitigation.	Entire value chain.	• Train employees in cybersecurity and conduct penetration testing. • Protect sensitive data and prevent cyberattacks. • Secure critical infrastructure and manage internal threats. • Foster a culture of innovation and corporate sustainability. • Invest in R&D&I to strengthen competitiveness. • Develop new services related to climate change mitigation.

Double materiality matrix

The double materiality matrix graphically represents the results of the analysis.

The assessed sub-topics are positioned according to their scores across the two materiality dimensions: financial materiality and impact materiality.

Sub-topics exceeding the materiality thresholds (green lines) are those considered relevant both due to their impacts on the environment and people and their potential influence on the Company's financial position. These topics constitute the priority focus of Applus+'s sustainability strategy.

Material
Non-material
Non-assessed

Supply chain management

During 2025, the development and growth of the Applus+ Group were reinforced by a more integrated, efficient and sustainable supply chain.

To this end, we promoted global agreements that facilitate the supply of key goods and services for the Group's operations across the different regions and countries in which we operate. These agreements include sustainability criteria that reinforce our commitment to the environment, society and good governance.

We foster collaborative, medium and long-term relationships with our suppliers, advancing together in environmental protection and improvement, upholding the highest ethical and governance standards and creating a positive impact on local communities.

Supplier approval

We have consolidated the approval and monitoring model through the SAP Ariba Supplier Lifecycle Management (SLM) platform, ensuring that our suppliers comply with Group standards and incorporating sustainability criteria as an essential part of the evaluation and control process.

This year, we completed a comprehensive mapping of approval and evaluation processes, strengthening the leadership of local procurement teams and ensuring global consistency.

This process enables full traceability, objective supplier approval and sustainability verification for all strategic (Segment A) and common or occasional (Segments B and C).

- **Segment A** (Strategic). Mandatory requirements: civil liability insurance, ISO 9001 certification, HSQE systems (ISO 14001, ISO 45001 or equivalent), evidence of energy performance (ISO 50001 Energy Policy, Sustainability Report, SG21/SR10/ISO 26000) and signing the Applus+ *Code of conduct* adherence form or submitting the supplier's own code of conduct for validation by Applus+.
- **Segment B** (Common). Mandatory requirements: compliance with the *Code of Ethics* and the *Global Anti-Corruption Policy* , and adherence to the principles of integrity, sustainability and energy efficiency and signing the Applus+ *Code of conduct* adherence form or submitting the supplier's own code of conduct for validation by Applus+.
- **Segment C** (Occasional). Mandatory requirements: alignment with Applus+ sustainability principles and commitment to the *Quality, Prevention and Environment Policy* and confirmation of their adherence to our *Code of conduct* and *Global Anti Corruption Policy*.

Likewise, we updated the *Supplier Policy*, the *Anti-Corruption Policy* and the *Supplier Code of Conduct*, strengthening the ethical and compliance commitments of all business partners.

Thanks to this work, in 2025, we achieved positive results in the approval of new suppliers based on the environmental criteria analysed, and most importantly, we have laid the foundations for continued improvement in the future.

Sustainability indicators	Description	2025 Result
New suppliers (onboarded in 2025)	Total number of active suppliers with a contractual relationship initiated in 2025	2,766
Suppliers approved in accordance with environmental criteria (Segments A/B/C)	Percentage of new suppliers assessed using environmental criteria as part of the approval process (2025)	78%
Strategic suppliers (Segment A) with a certified Environmental Management System (ISO 14001/ EMAS)	Suppliers with a valid environmental certification	3% of total
Suppliers aligned with Applus+ HSQE Policy and environmental criteria (Segments B and C)	Percentage of total suppliers that have signed or demonstrated alignment with Applus+ HSQE Policy and environmental criteria (full alignment achieved)	97% of total

We have established a validity period of 36 months for approved suppliers, with ongoing monitoring and updates in response to new legal or sustainability requirements. In addition, since July this year, we have incorporated an automated process within our supplier management platform to verify the validity of ISO certifications, insurance policies and sustainability policies.

Operational efficiency

During 2025, we reinforced our commitment to sustainability and transparency in procurement management by launching more than 150 tendering processes, more than 20 of which were conducted at a global level.

We implemented procurement initiatives aimed at strengthening traceability and fairness in tendering and supplier allocation processes, incorporating sustainability criteria more prominently into decision-making such as geographic proximity, the location of production centres and logistics chain efficiency.

In parallel, we developed and deployed the **Ariba Sourcing** tool for the end-to-end management of tendering processes, improving traceability, efficiency and control at each stage, and encouraging active involvement of the technical team in proposal evaluation and supplier selection.

These advances consolidate a more agile, responsible procurement management approach aligned with the Group's strategic objectives in sustainability and operational efficiency.

At the same time, we achieved significant progress in guided buying through **ARIBA Guided Buying**, ensuring that purchases are made in accordance with products and services previously selected and approved by the company. This improvement reinforces consistency with internal quality and sustainability standards. In 2025, the percentage of catalogue-based purchases increased from 6% to 24.5% within the categories managed by the Procurement function.

By applying sustainability criteria, we are strengthening responsible procurement, promoting the acquisition of products with lower environmental impact and greater durability.

In 2025, we expanded our fleet to a total of **119 eco-efficient vehicles**, representing an increase of 27.1% compared with the previous year.

To further strengthen our commitment, we launched a pilot program in the Netherlands to assess the practicality and benefits of using electric vehicles, involving our drivers as ambassadors and testers in their day-to day operations.

As part of the fleet telematics program, we extended telematics service trials to markets such as Colombia and Saudi Arabia, enabling greater traceability and comprehensive monitoring of data on the sustainability and safety performance of our fleet.

Procurement objectives

To build a more efficient and sustainable supply chain, our suppliers must share our commitment to sustainability criteria.

With this objective, in 2025 we promoted the application of these criteria both in supplier registration and in supplier approval and selection processes.

In accordance with good governance practices, we strengthened the use of electronic procurement platforms that support fair and transparent tendering processes, minimising the associated risks. During 2025, we awarded more than 150 electronic tenders, doubling the number conducted in 2024 and covering more than 60 countries.

In addition, we updated our procurement policies for goods and services (e.g. *Fleet Management Policy, Travel Policy*), incorporating environmental criteria that support the reduction of carbon footprint across our value chain.

Finally, we highlight the implementation of a new global procurement organisation across all Group divisions, enabling the deployment of shared sustainability objectives and a unified operating model.

This organisation supports a multi-local approach that combines centralised purchasing through global suppliers with specific needs met through local suppliers, promoting local sourcing to support the economic development of the communities in which we operate.

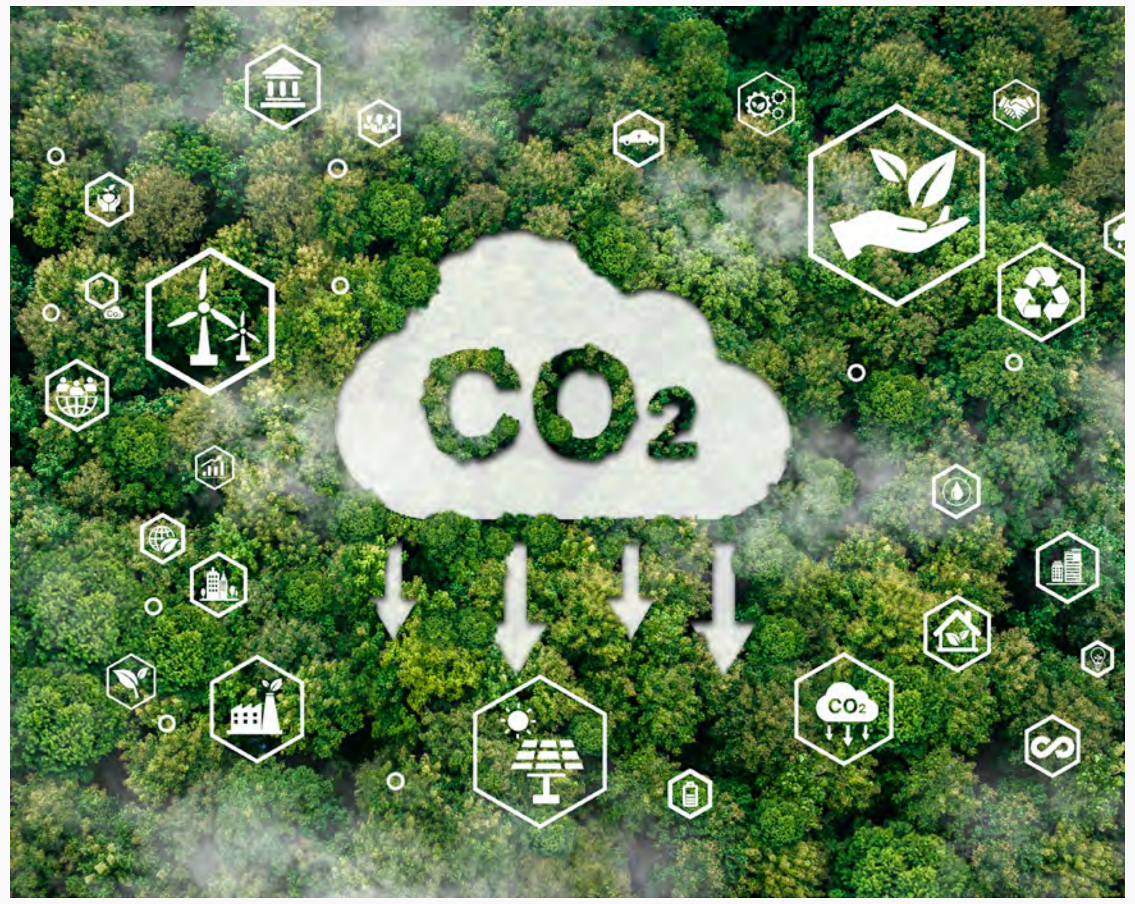
Despite increased centralisation processes and a reduction in the number of suppliers—from 49,739 to 34,008—89% of our products and services were sourced locally (94% in 2024).

Focus on environmental management

Applus+ has set the objective of achieving net zero emissions by 2050.

The science-based interim targets are aligned with the Paris Agreement to limit the increase in global temperatures, covering all Group operations.

As a result, energy consumption and greenhouse gas (GHG) emissions are key environmental factors on which the Group focuses.



We promote **energy efficiency** across our operations and the transition towards **renewable sources**. This approach also helps reduce exposure to the financial and regulatory risks associated with fossil fuels, generating cost savings and strengthening operational resilience.

We deploy **GHG reduction plans** based on technological improvements, cleaner processes and the procurement of electricity from renewable sources with guarantees of origin. These actions reinforce our operational sustainability, reduce regulatory risk exposure and strengthen our capacity to create value in an environment of increasing environmental requirements.

The scarcity of clean water is also a global challenge. We therefore manage water consumption through recirculation and recovery systems that promote reuse and efficient treatment. These measures **optimise water use**, reduce water scarcity risks and operating costs, while ensuring continuity of operations in sensitive environments.

We promote the **circular economy** through the reduction, reuse and recycling of materials, together with more efficient waste management.

Environmental performance is monitored through corporate systems that enable the calculation of key performance indicators. These systems also confirm that the location of our facilities and the nature of our operations do not generate adverse impacts on natural areas or biodiversity.

Two documents underpin our environmental management framework:

Quality, Health & Safety and Environmental Policy

Ratified by our new CEO in 2025, this framework sets out our approach to environmental protection, pollution prevention, regulatory compliance and continuous improvement in environmental management.

Environmental Best Practices Guidelines

It defines the practical guidelines that professionals across the Group must apply in key areas such as energy efficiency, emissions reduction, water conservation and waste management.

Applus+ operates certified management systems in accordance with the international standards ISO 14001, EMAS and ISO 50001, across entities representing **59%** of the Group's revenue.

Energy and emissions

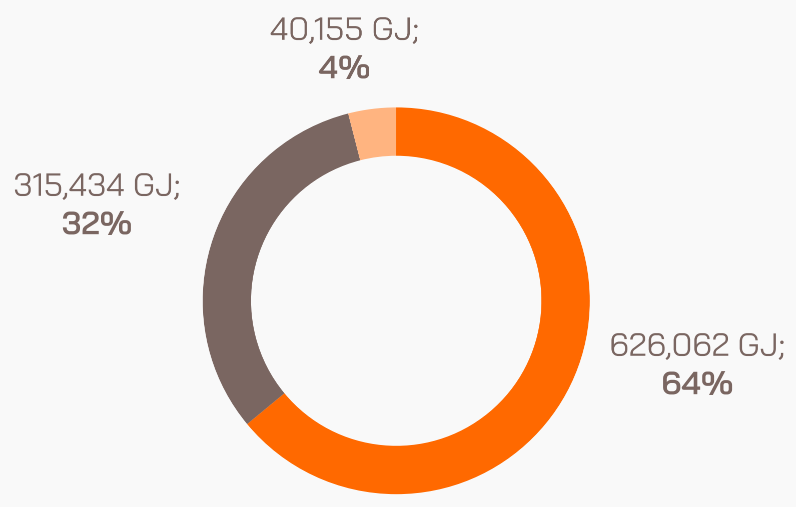
Responsible energy management and emissions reduction are key priorities for Applus+ in progressing towards more efficient operations aligned with climate objectives.

Progress achieved and next steps are integrated into our sustainability and energy transition strategy.

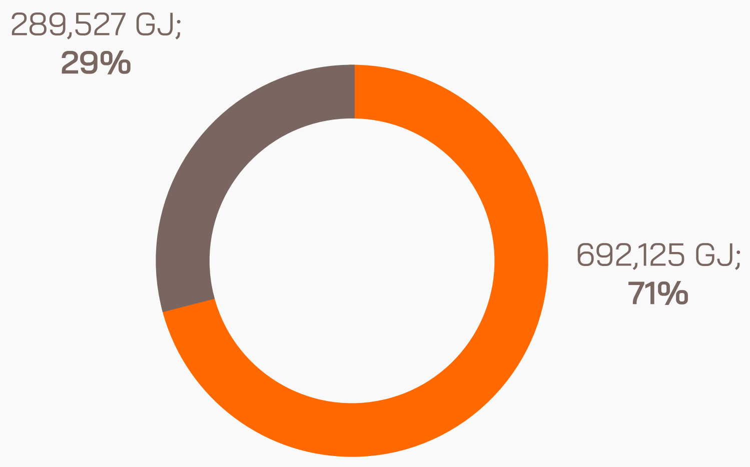
Our performance is assessed using a range of indicators, criteria and tools, which are described in the annex Environmental indicators.

Energy

Energy consumption within the organization



Energy sources



Our energy consumption is primarily associated with mobility, driven by travel to customers' facilities for on-site services.

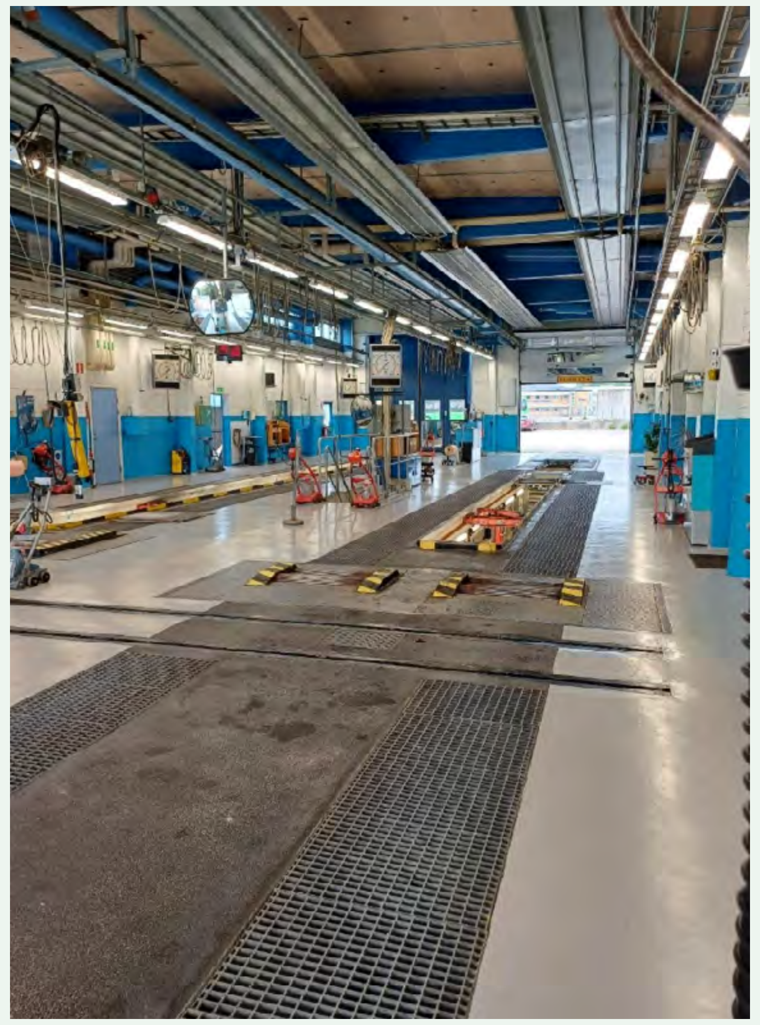
Electricity consumption in offices, laboratories and other facilities is the second main source of energy use. In this context, we are advancing decarbonisation through the use of **electricity with renewable guarantees of origin**. In recent years, we have progressively expanded the procurement of electricity generated from renewable sources to reduce the impact associated with our electricity consumption.

CASE STUDY

From energy efficiency to workplace well-being

At our facilities in Sweden, we have implemented LED lighting technology and optimised ventilation and heating systems through programmed automation and the sealing of compressed air leaks. These actions have had a positive impact not only on sustainability performance, but also on the working environment for employees and clients.

As a result of these improvements, and despite an increase in the number of stations in the country, electricity consumption has been reduced by approximately 7,000 GJ compared with the previous year.



Emissions [3, 4]

Direct emissions (Scope 1) are mainly due to fuel consumption by our vehicle fleet associated with operational mobility. Fuel use for heating our facilities has had a marginal impact.

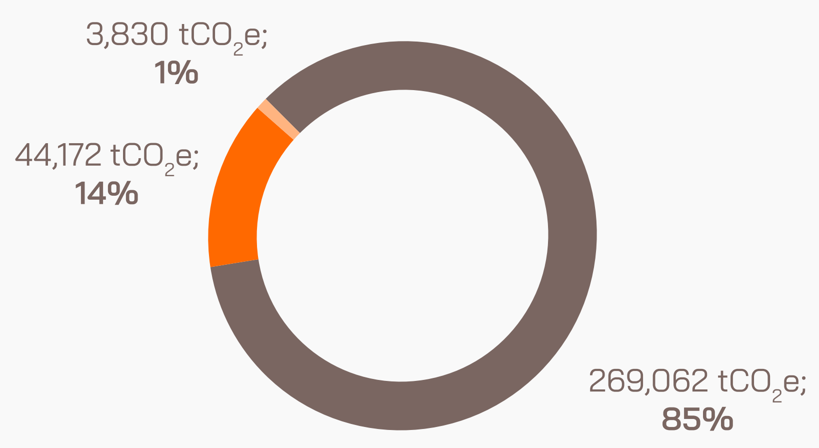
The procurement of electricity with renewable guarantees of origin has consolidated the reduction in **indirect emissions (Scope 2)** linked to electricity consumption, contributing to lower carbon intensity across our operations.

With regard to **value chain emissions (Scope 3)**, which represent the largest share of total emissions, the most significant category relates to the purchase of goods and services, reflecting our dependence on specialised technical equipment and external services to ensure the quality and reliability of our operations.

In addition, given the many professionals within the Group, employee commuting is a relevant component of our carbon footprint.

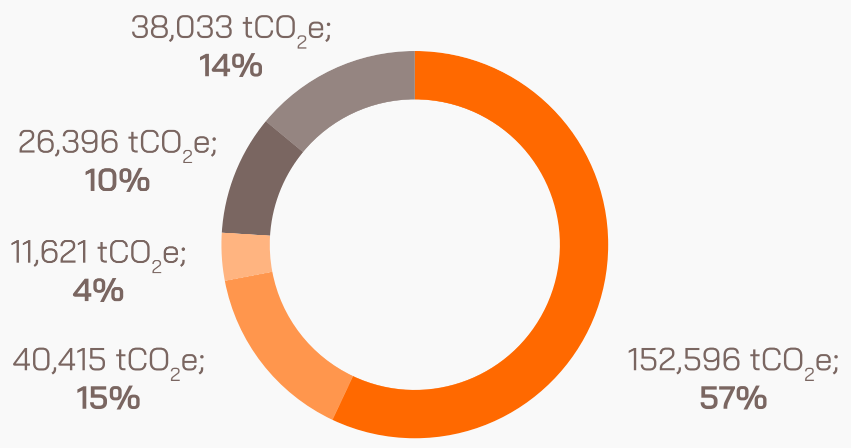
Scope 1 and Scope 2 emissions have been progressively reduced in recent years.

Direct and indirect GHG emissions



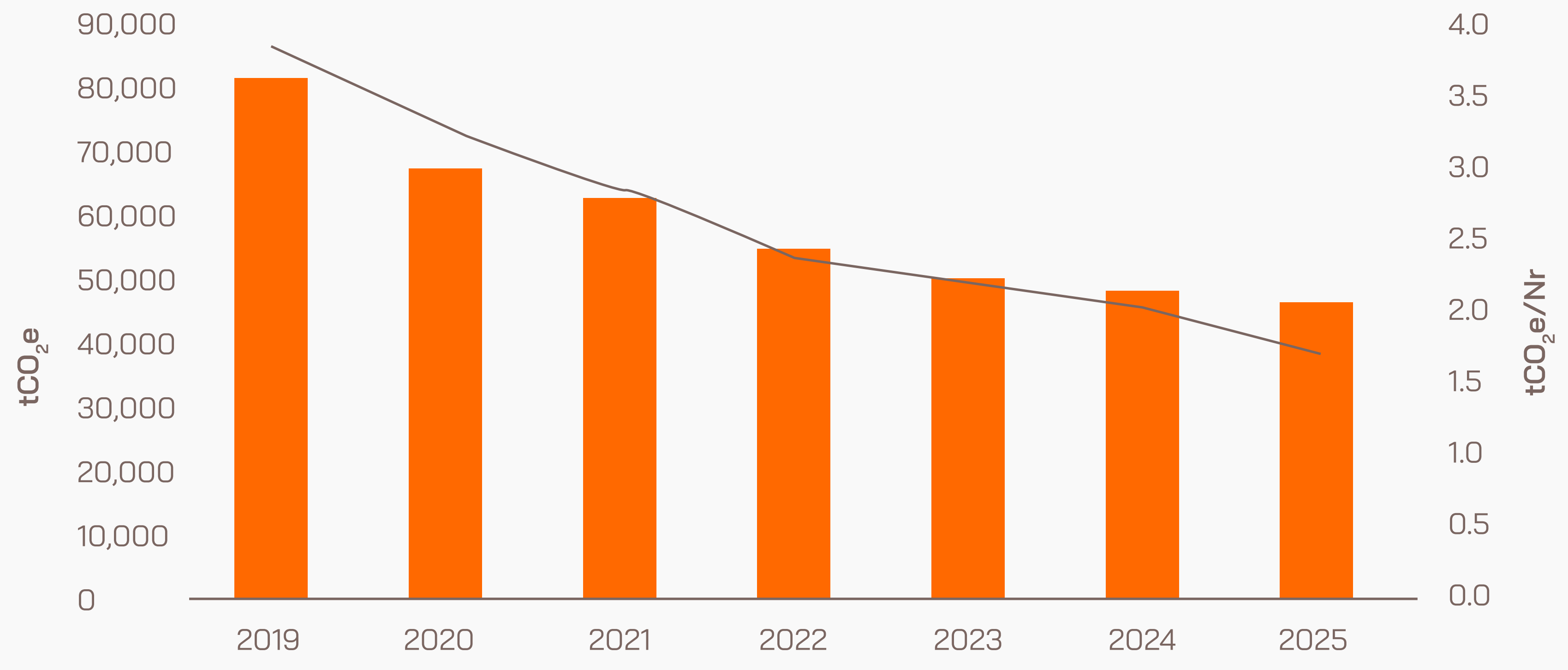
- Direct (Scope 1) GHG emissions
- Energy indirect (Scope 2) GHG emissions
- Other indirect (Scope 3) GHG emissions

Scope 3 Categories



- Purchased goods and services
- Capital goods
- Fuel and energy-related activities (not included in Scope 1 or Scope 2)
- Business travel
- Employee commuting

Emissions Scope 1 and 2



Emissions Scope 1 and 2 ╲ Employee ratio (tCO2e/Nr.)

3. Scope 2 emissions calculated using a market-based methodology.
4. Applus+ has met the target agreed with the financial institution BBVA, achieving in 2025 a 39% reduction in Scope 1 and 2 emissions compared to the base year, exceeding the agreed threshold of 38.6%.

CASE STUDY

Renewable energy and electric chargers at vehicle inspection stations in Spain

In 2025, we expanded photovoltaic infrastructure at our sites in Spain by installing solar panels at eight Vehicle Technical Inspection (MOT) stations in Galicia. More than 600 kW of installed capacity has been added, reducing grid electricity consumption by over 40% and avoiding emissions of 940 tCO_2eq.

In addition, 19 electric charging points with a total capacity of 609 kW were installed at these Galician stations, supplied with 100% renewable electricity. These charging points are available to both employees and customers and contribute to reducing emissions associated with commuting, while also encouraging the wider adoption of electric and plug-in hybrid vehicles.

> *“I am proud to have been part of the project to install solar panels and charging points at vehicle inspection (ITV) stations, helping position the sector as a leader in sustainability.*
>
> **Carmen García de los Reyes Luque**, Director of Quality and Environment at SYC

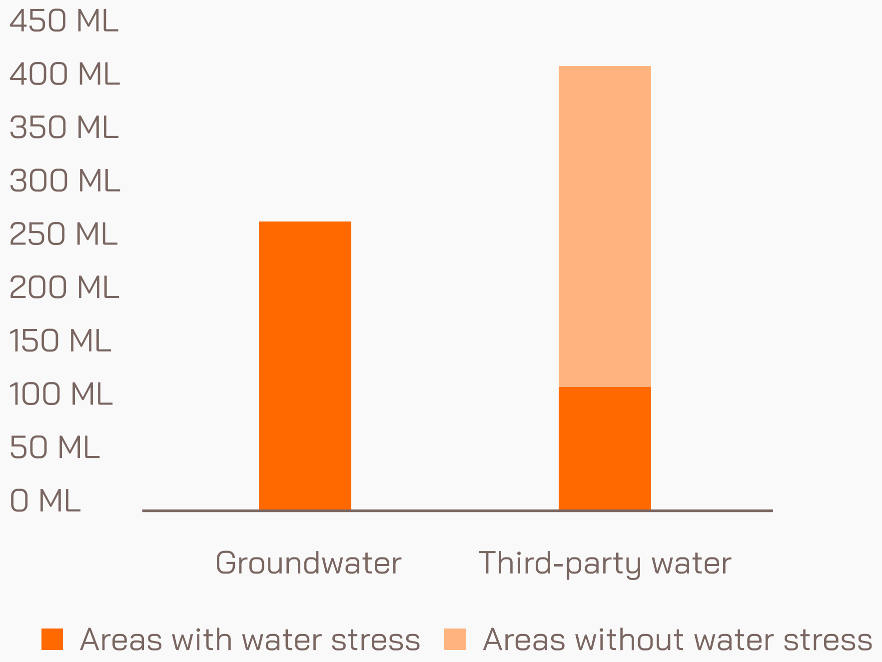
Water

We recognise that water is an essential resource, both for our operations and for the communities in which we operate.

Water consumption at Applus+ is mainly associated with sanitary use and testing activities. We do not generate significant impacts on the natural environment, as we implement water-efficiency measures through recirculation and reuse systems at key facilities, alongside adaptation projects in regions affected by water stress.

The reductions observed are mainly due to two factors: improvements in consumption efficiency and variations in production or testing activities, which may fluctuate from one year to another due to market dynamics.

Water withdrawal



CASE STUDY

Efficient and sustainable water management

The IDIADA Division continues to demonstrate responsible water management through the implementation of innovative conservation and reuse technologies at our facilities in Tarragona (Spain).

Of the 14 test tracks at these facilities, four require irrigation. In 2025, 95% of the water used during testing on these four tracks was recovered, representing a 1% increase compared with 2024. This improvement was achieved through waterproofing and reinforcement of the collection network on the Wet Handling track, complementing the existing water capture, treatment and reuse system.

In addition, a more efficient system was introduced for the canteen dishwasher tunnel, achieving a reduction in water consumption of over 71%.

Waste

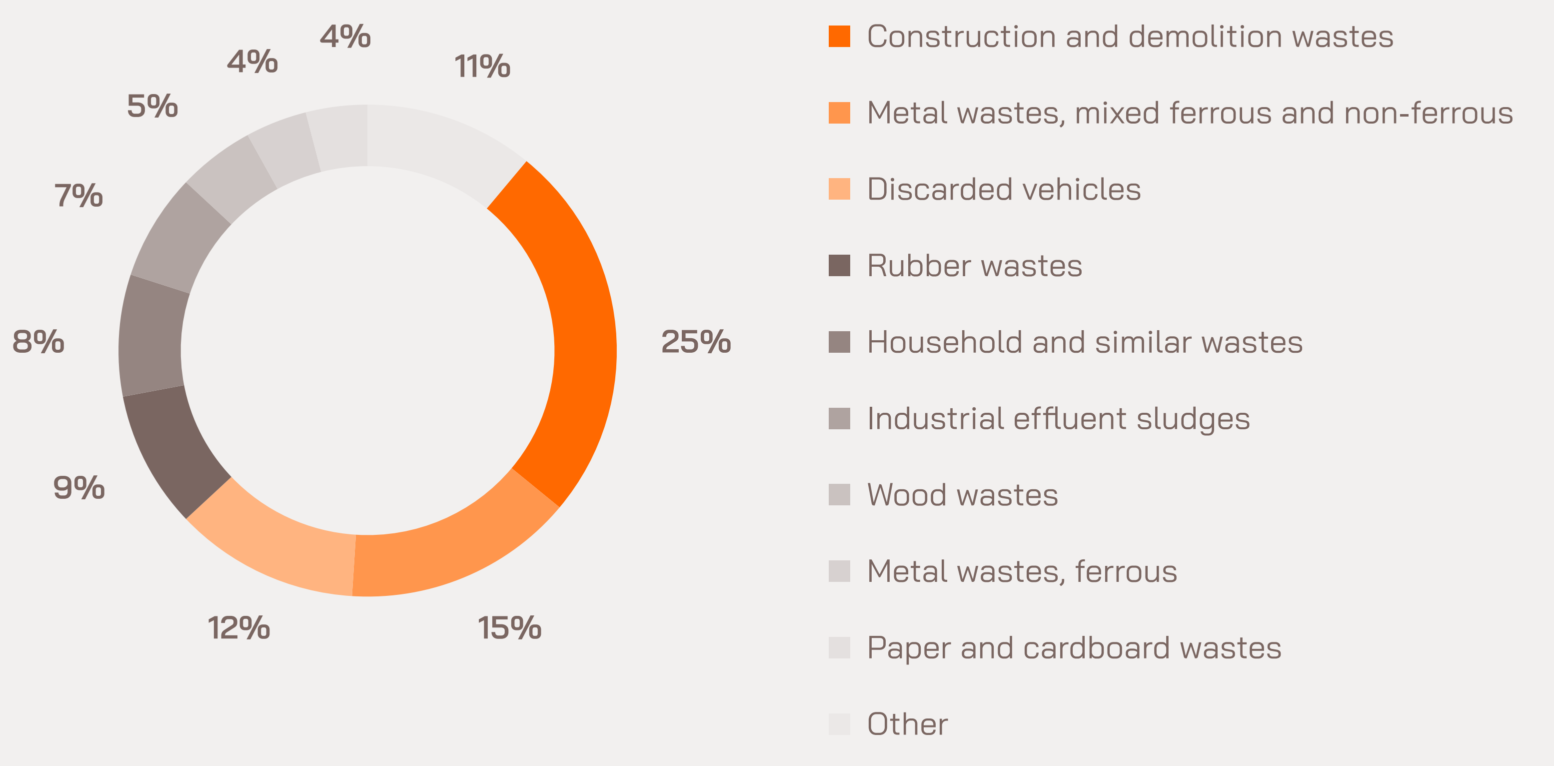
We apply the 7R model and the principles of the circular economy to reduce material consumption and waste generation across our operations

At our sites, we implement source segregation wherever local infrastructure allows selective collection, work with authorised waste management companies and ensure traceability in waste management through documented evidence.

Most of the waste is sent to recycling or other recovery operations, avoiding disposal wherever possible, to prioritise material recovery and reduce environmental impact.

Our **Environmental Best Practices Guidelines** sets prevention and management guidelines applicable to all Group activities, both at our own facilities and at client sites. It promotes source reduction, reuse and proper segregation as essential strategies to optimise resource use and progress towards a more circular operating model.

Waste by composition[5]



CASE STUDY

In Ireland, we are saying goodbye to unnecessary paper use

In 2025, we took significant steps at our Applus+ stations in Ireland, where we operate the National Car Testing Service (NCTS), by introducing a paperless option for vehicle inspection reports. Drivers whose vehicles pass the NCTS inspection can now receive their results directly by email, eliminating the need for printed reports.

This small but meaningful change already has a significant impact, with more than 80% of customers opting for the digital format, helping us save over 1.5 million sheets of paper each year. It equates to preserving hundreds of trees annually and reducing the carbon footprint associated with paper production and distribution, while also avoiding unnecessary waste generation from discarded reports.

For vehicles that do not pass the test, printed reports remain available, ensuring that customers continue to receive face-to-face guidance from inspectors on the repairs required.

5. Waste data cover 35% of 2025 revenue.

People culture and management

At Applus+, we regard human capital as our most valuable resource. Through the people who make up the organisation, we drive innovation, meet our customers' expectations and sustain the excellence that distinguishes our services.

Respect for and protection of **human rights** underpin all our activities, strengthening our relationships with employees, local communities and business partners by fostering an ethical environment in all countries in which we operate. Our ***Code of Ethics***, updated in 2025, sets out the practical application of the Group's values of integrity, transparency, impartiality and responsibility.

We cultivate a people-centred organisational culture that embraces diversity and inclusion, supporting both professional success and individual development for every employee. Our approach to people management is reflected in practices that ensure equal treatment and **anti-discrimination policies**.

We therefore promote a working environment based on **equal opportunities, recognising** talent, merit, skills and effort, while encouraging wellbeing, personal development and health protection.

Our **talent attraction and recruitment processes** are grounded in the principles of objectivity, legality and confidentiality set out in our internal policies, ensuring fair and inclusive processes. All applications are assessed on the basis of capabilities, experience and achievements, without discrimination on the basis of gender, age, nationality, disability, sexual orientation or any other personal or social condition.

We continue to refine our **remuneration practices** to ensure fair compensation for the effort and dedication of our workforce.

We also continue to invest significantly in the **training and development of our professionals**, placing particular emphasis on behaviour aligned with our Code of Ethics and the principles of integrity, as well as on cybersecurity and Occupational Health & Safety, which are fundamental pillars of our organisation.

We maintain ongoing and effective communication channels with **employee representatives**, encouraging transparent dialogue and ensuring that labour agreements strike a balanced approach between employees' aspirations and the demands of the market and operating environment.

During the year, we further strengthened our **approach to workforce management** by implementing, wherever possible, working arrangements adapted to the specific requirements of each role. These measures include hybrid working models and remote working options, tailored to the needs of each department or position, while ensuring business efficiency and continuity at all times.

These arrangements aim to support a better work–life balance, while also contributing to our environmental strategy by reducing CO_2 emissions associated with commuting.

A notable example was our response in Morocco during Ramadan, when temporary adjustments were made to working hours and remote working options were offered at certain times. This initiative not only demonstrated sensitivity to cultural diversity but also reinforced our focus on employee well-being.

This people-management approach has enabled us to maintain moderate **absenteeism levels**[6], 2.3% in 2025, reflecting our ability to create a working environment that supports satisfaction and engagement.

6. Percentage of absences from work due to illness or injury, whether work-related or not. Absences related to maternity or paternity leave are excluded.

Human rights

At Applus+, respect for and protection of human rights underpin all aspects of our activities.

As a signatory to the ***Ten Principles of the United Nations Global Compact***, Applus+ supports and respects the protection of internationally proclaimed human rights, and works to prevent and address potential abuses.

These principles are explicitly reflected in our ***Code of Ethics***, which all Applus+ professionals must uphold. Any breach must be reported through the *Ethics & Compliance* Communications Channel. This channel enables incidents to be reported and managed to address potential risks in our operations, particularly in countries considered more vulnerable.

These expectations are also extended to our suppliers and business partners, with mechanisms in place to ensure that our values are applied across the value chain.

Once again, no complaints relating to human rights violations were received during the year.

This outcome reflects the effectiveness of our preventive policies and the collective adherence to ethical standards across the organisation.

We maintain close **cooperation** with regulatory bodies and key organisations to ensure that our operations fully respect local communities in all regions where we operate, with particular attention to areas where vulnerable or minority groups may be affected.

At the same time, we continue to update and expand our human rights **policies**, incorporating specific guidelines on sexual diversity, gender equality and work–life balance, and adapting them to the growing use of flexible and remote working models.

Workplace culture

We foster a workplace culture that ensures equal opportunities and a working environment that is respectful, collaborative and safe.

We value the experience and capabilities of our people, recognising that diversity contributes to collective success and the long-term sustainability of the company.

This approach is reflected in policies that ensure compliance with applicable equality and non-discrimination legislation, as well as initiatives designed to support professional development and sustain corporate diversity in terms of gender, abilities and cultural background.

In addition, through training programmes covering the entire workforce, we promote policies and protocols to prevent workplace harassment, raise awareness among employees and operate confidential reporting channels for potential breaches. In doing so, we seek to build awareness and provide effective tools to mitigate bias, contributing to a fairer and more inclusive working environment.

Training and Development

Each year, Applus+ promotes a comprehensive development programme that includes training aimed at reinforcing ethics, cybersecurity and occupational health and safety, as well as other courses focused on strengthening digitalisation and the development of professional skills.

In the 2025 edition, the mandatory training delivered by the Company on its ***Code of Ethics*** and corporate policies highlighted the principle of integrity and regulatory compliance as a core pillar underpinning all organisational activities. In addition, specific content was incorporated on our sustainability strategy and commitments, while essential aspects such as the responsible use of corporate resources and the protection of information—both confidential and non-confidential—managed in the course of our activities were further reinforced.

Cybersecurity remains a fundamental pillar for ensuring a trusted environment in the relationships with our clients, suppliers and employees. In 2025, this area continued to evolve in line with the growing sophistication of digital threats.

In this context, we launched a new edition of our cybersecurity course, with a specific focus on cyber hygiene—a practice which, when consistently applied in day-to-day activities, is essential for safeguarding personal and corporate information and for strengthening a security-first culture across the organisation.

As part of our **digital transformation** efforts, we also reinforced training in Generative Artificial Intelligence, promoting learning initiatives designed to strengthen digital skills across all Divisions and to encourage a practical and responsible understanding of this technology.

Similarly, targeted programmes have been developed to **strengthen leadership and team management** skills, enhance **emotional intelligence** and deliver training initiatives focused on improving the customer experience and wellbeing in the workplace.

These new training initiatives reflect Applus+ commitment to continuous learning, professional responsibility and the holistic development of its employees.

Occupational health and safety

At Applus+, commitment to health and safety is a fundamental value and a shared responsibility among those who plan, conduct and supervise our activities.

All operations must be conducted in accordance with the highest safety standards, with the objective of safeguarding the physical integrity and well-being of every individual and achieving the goal of zero accidents.

Our health and safety management is based on four key elements:

- Our Integrated Quality, Health, Safety and Environment, and Health & Safety Policy, which establishes our commitments and is approved by the CEO.
- A global health and safety management system covering 100% of the workforce, ensuring effective risk control and continuous performance improvement.
- The deployment of local management systems aligned with ISO 45001, with 52% of operations certified by third parties.
- The implementation of the **Golden Rules of Safety**, comprising 12 core guidelines designed to prevent the most significant risks.

Prior to commencing any activity, and in accordance with our internal policy and health and safety management system, **hazards are identified, risks** are assessed and **measures** are defined to control or **eliminate them**.

When working at client facilities, in addition to the risks inherent to our own activities, we identify and assess risks associated with the customers' premises and the coexistence of activities, and establish appropriate coordination mechanisms.

Hazard identification and risk assessment

Legal requirements; recognised codes of practice; manufacturers recommendations; and third-party requirements

↓

Use of hierarchy of control as a systematic approach to select control measures for the actions required as a result of the risk assessment

↓

A risk-ranking matrix method, or other assessment methods, considering the possible results of someone being exposed to hazard and the likelihood of this event occurring

The results are communicated to personnel before work begins and are reviewed periodically or whenever changes occur. Furthermore, internal and external audits, together with lessons learned, drive continuous improvement.

We promote a strong prevention culture through the H&S Engagement Program, which integrates essential preventive activities alongside other elements of our health and safety management system.

Initial training—a key component of the Program—has received outstanding ratings from employees. In the 2025 quality survey, completed by more than 1,800 employees, the program achieved an average overall score of 4.8 out of 5. The highest-rated aspects included the clear and accessible course content, clarity of presentation, interactive & dynamic format and its practical applicability to day-to-day work.

Applus+

Promoting employee participation

At Applus+, we believe that employee participation is essential to raising awareness and identifying opportunities for improvement in preventive management.

Safety walks

In 2025, we implemented the "**Safety Walks**" program—an initiative designed to encourage the active involvement of senior management and the executive team through visits to workplaces.

These walks enable first-hand observation of working conditions, direct engagement with employees by listening to their views and concerns and reinforcement of the prevention culture at all levels of the organisation.

The visits help identify improvement opportunities, strengthen commitment to occupational health and safety, and consolidate a safer and more responsible working environment.

During 2025, more than 467 Safety Walks were conducted across different sites, involving 144 managers and reaching more than 12,800 employees. As a result, 300 improvement opportunities were identified, further strengthening the organisation's commitment to occupational health and safety.

Applus+ Safety Day

Under this year's theme, "**Individual Leadership in Health and Safety**", employees from all the countries in which we operate took part together with selected clients and contractors. Materials were disseminated in 12 languages.

Employees were encouraged to function as safety leaders, going beyond mere compliance with rules to foster a culture in which everyone takes responsibility for looking out for one another.

The event satisfaction survey highlighted the positive response from our workforce: 95% of respondents stated that the activities conducted were of interest and 86% considered their participation to be active or very active. The event achieved an overall score of 8.6 out of 10.

Global Safety Award

In line with the Safety Day theme, and with the aim of promoting and recognising employees who demonstrate leadership in health and safety, we strengthened our recognition program.

The award cycle was extended from an annual to a quarterly basis, and participation was broadened by encouraging the entire workforce to submit nominations for colleagues who, through their performance, demonstrate an exemplary commitment to leadership in this area. The programme was launched in the second half of the year and, during this period in 2025, 341 nominations were received.

This year's award recipients were:

- Third quarter: Mohamed Azarudheen, who halted rope access operations after detecting unsafe movements in the structure. This action prevented a serious incident and highlighted critical communication gaps between structural operations and rope access teams.
- Fourth quarter: Julian Pronk exercised his authority to stop work in response to a risky activity carried out near his team's work area, and ensured not to resume work before the required safety conditions were met.

CASE STUDY

Suggestions box: participatory risk management

During 2025, the IDIADA Division launched a Health and Safety Suggestions Box as a permanent channel for gathering employees' observations and proposals for improvement.

This initiative recognises that frontline workers have a privileged, first-hand understanding of day-to-day risks. The Division's Health and Safety team is responsible for screening and prioritising suggestions, while Area Managers and Maintenance teams implement the approved improvements, ensuring continuous feedback to the employees who submitted them.

In 2025, 43 suggestions were received. These contributions will help strengthen a more robust safety culture, promote risk reduction based on operational knowledge and enhance internal communication on health and safety matters.

Health promotion & wellbeing

At Applus+, we adopt a comprehensive approach that reflects our commitment to wellbeing and health prevention in the workplace.

We safeguard the **health** of our workforce through programs managed by specialised external medical services, which include role-specific health assessments based on associated risks, both at onboarding and on a periodic basis.

Epidemiological studies complement these actions to monitor overall health status, enable early detection of potential issues and identify trends that support improvements in working conditions and, where necessary, revisions to workplace arrangements.

We also recognise that the **well-being** of our teams not only drives corporate success but also reflects our core values as a people-centred organisation. We cultivate a working environment in which every individual is valued, motivated and empowered to reach their full potential.

Evidence of this commitment can be seen in the physical and mental health programs that we have been implementing for years across different countries, adapting to the specific needs of our employees. Examples include the 360º Health Programme in Chile and gym partnership agreements in Colombia.

Our team in Ireland, aware that well-being is also influenced by other factors, focused this year on improving the financial well-being of our professionals through a partnership with First Tech Credit Union Ltd, aimed at providing accessible and competitive financial services to the entire workforce.

We also recognise the impact of the environment on health and promote opportunities for connection among our professionals through team-building activities that enhance the workplace atmosphere and foster positive relationships, key elements for emotional and mental wellbeing. Examples include the Campus BBQ in Ireland and the Sports Day in Qatar.

Follow-up & results

The Executive Committee conducts continuous follow-up of health and safety performance. On a monthly basis, data are collected to calculate both lagging indicators (accident rates) and leading indicators (near miss and hazardous observations reporting, audits and inspections) through the corporate BPC tool.

In each country, a divisional representative is responsible for providing the information, and its quality is verified through internal audits. Following analysis, results are reviewed monthly by the Executive Committee and periodically overseen by the Board of Directors. This process ensures effective control, transparency and continuous improvement in health and safety management.

In 2025, accident rate indicators continued their downward trend, including both the frequency of recordable incidents and incidents resulting in lost working days. In particular, the lost-time incident rate decreased by more than 10% compared to the previous year, while the severity rate increased slightly.

The main causes of accidents at Applus+ during the year were slips and trips and struck by objects. However, the most serious incident were caused by electrical contact and road traffic incidents.

In 2025, a fatal incident occurred in Spain, an event that we deeply regret. From the outset, we provided comprehensive support to the family and affected colleagues, and conducted a thorough investigation to identify the root cause and define improvement actions. Based on the conclusions of this investigation, we continue to reinforce our procedures and preventive measures in order to offer greater protection against this type of risk.

An analysis of incident rates by gender, in relation to workforce composition, shows no bias or significant differences in risk exposure or its consequences.

Health and safety indicators	2024	2025
Working hours (in thousands)	56,507	57,642
Fatalities	0	1
Fatality rate	0.00	0.02
Number of high-consequence work-related injuries	0	0
Rate of high-consequence work-related injuries	0.00	0.00
Recordable cases	243	211
Total recordable cases frequency (TRCF)	0.86	0.73
Total recordable cases frequency (TRCF) Female rate	0.08	0.07
Total recordable cases frequency (TRCF) Male rate	0.78	0.66
Lost time injury frequency (LTIF)	0.59	0.53
Lost working days	7,565	6,342
Severity	0.13	0.11
Severity Female rate	0.005	0.000
Severity Male rate	0.129	0.110
Professional illness	1	7
Professional illness Female	1	1
Professional illness Male	0	6

In some countries in which we operate, musculoskeletal disorders are classified as incidents rather than occupational diseases. To ensure data consistency, we have adopted this criterion globally, and musculoskeletal disorders are therefore included in our statistics as accidents.

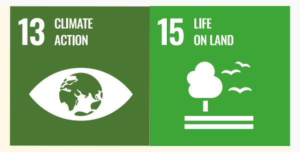
Frequency rate = Number of lost time incidents * 200,000 / Hours worked
Severity rate = Number of lost workdays * 1,000 / Hours worked

Social action

At Applus+, we play an active role in the communities in which we operate, promoting sustainable development from an economic, social and environmental perspective.

Through our social action initiatives, we contribute to collective well-being, with particular attention to the most vulnerable groups, strengthening the positive impact of our activities beyond the business sphere.

CASE STUDY



Promoting Environmental Conservation in Indonesia through the *Giving Back* Programme

Our team in Indonesia supported a local training initiative for mangrove conservation on Handeulem Island, located within Ujung Kulon National Park.

A total of 66 students and teachers from Sekolah Alam Bekasi, together with three members of the national park staff and seven representatives from the local community, took part in a series of activities designed to raise awareness, encourage participation and contribute directly to ecological restoration.

The program was designed to restore the ecological function of coastal mangrove ecosystems and to increase social awareness of the importance of protecting this species, addressing challenges such as preventing coastal erosion, protecting biodiversity and strengthening community involvement in environmental conservation.

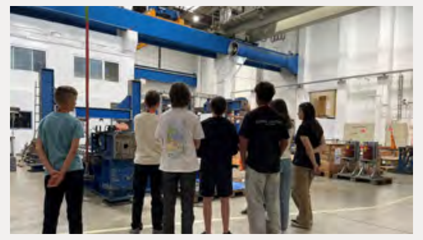
As part of the initiative, participants learned relevant techniques and carried out practical mangrove seedling planting sessions along the coastline. They also received training on post-planting monitoring to ensure the long-term success and sustainability of restoration efforts.

1 

Reducing tractor accident rates in Spain. We collaborated in a tractor safety awareness campaign through the distribution of informative leaflets via the agricultural mobile vehicle inspection units.

2 **Caring for our customers on and off the road in Sweden.** Through awareness-raising campaigns, Applus+ highlights two key health issues among its customers each year: breast and prostate cancer.

Commitment to the fight against childhood cancer in Sweden. Applus+ donated to the Swedish Childhood Cancer Fund, contributing to the funding of research into new treatments.

3 

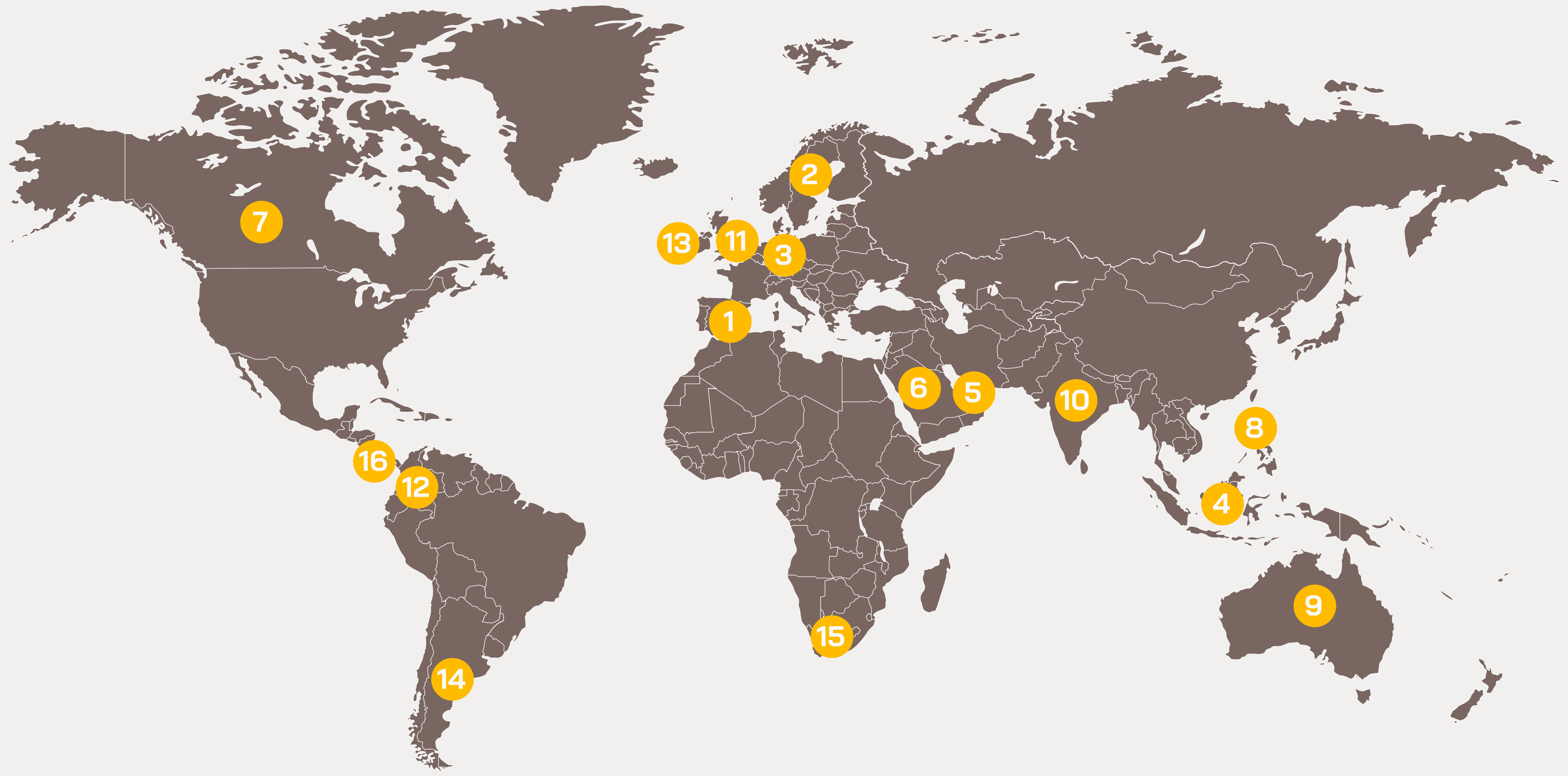
Practical work experience for young people in Germany. Applus+ took part in the *Genialsozial Solidarity Project*, opening its doors to students from Saxony to support laboratory and administrative activities.

4 

Computers for children in Indonesia. We visited the *Yayasan Lestari Sayang Anak* foundation in Jakarta, which provides a protective environment for vulnerable children, and donated six laptop computers.

5 

Distributing Iftar meals in the UAE. During the month of Ramadan, we took part in a solidarity initiative to distribute Iftar meals to workers in labour camps, in collaboration with *Companies for Good*.



6 **Educational and social initiative in Saudi Arabia.** We launched a training and rehabilitation project aimed at developing social and cultural skills and strengthening values among orphaned children aged between five and twelve.

7 **Creating positive change in Canada.** Applus+ employees in Fort McMurray took part in the Annual Marathon to raise funds for the *Center of Hope*, a local charity that supports people in vulnerable situations.

8 **Supporting affected families in the Philippines.** We conducted a humanitarian aid operation in Cansaguran, La Paz, to support 88 families affected by the earthquake, distributing essential items such as blankets, mats, vitamins and water.

9 **Use of drones in industry in Australia.** We visited Melville Senior High School to show students how drone technology is transforming the inspection and maintenance of critical infrastructure.

10 

A place to dream in India. Applus+ refurbished the Otteri 3 Anganwadi Centre in partnership with United Way Chennai, creating safe classrooms, accessible ramps, hygienic kitchens and play areas to promote learning, inclusion and hope for children.

11 

Donation of 30 computers in the United Kingdom. We donated 30 devices to *Emmaus Cambridge* to support people experiencing homelessness. The equipment will be used either for fundraising or to support the local community directly.

12 **Renovation of classrooms, sports courts, and sanitary facilities in Colombia.** Through our *Juntos Cambiamos Vidas* volunteering programme, 34 contractor companies allied with Cerrejón Colombia made possible the renovation of San Rafael de Albania School.

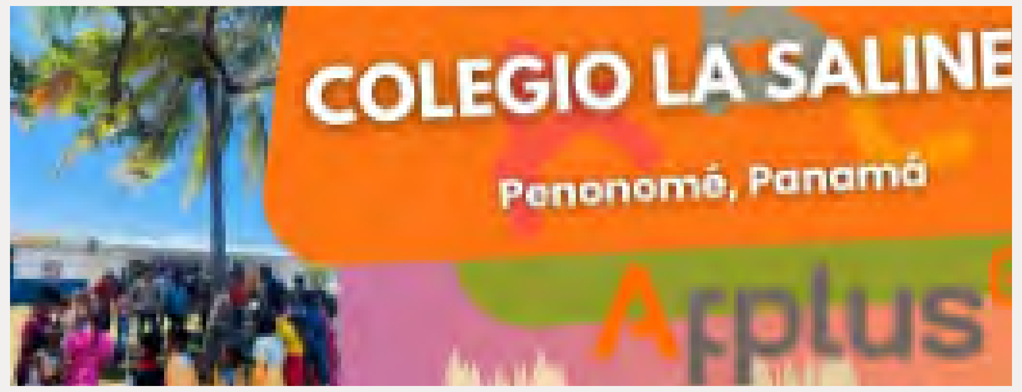
13 **Raising health awareness in Ireland.** Applus+ promoted participation in *Movember*, a charity that raises funds and awareness around men's health, including cancer, mental health and suicide prevention.

14 

Improving access to an essential service closer to Argentina. Applus+ brought vehicle roadworthiness inspection services to Carmen de Patagones, avoiding journeys of up to 275 km and improving road safety and quality of life for local drivers.

15 **Promoting Black community empowerment in South Africa.** We contributed to a more inclusive economy through employee share ownership projects and donations supporting the conservation of endangered species, SMEs, schools and start-ups.

16 **Volunteering at La Salineta (Panama).** Applus+ employees donated uniforms and school supplies. They also participated in activities with students, further strengthening Applus+our commitment to the educational community.



Corporate governance

2025 year has been a transition year for the Group, marking the shift from its past as a listed company to its current private ownership and structure.

A Board was appointed at Amber Bidco SLU in February, including a Strategy Committee, an Audit Committee, and a delegated Remuneration Committee. The latest included a representative from each of the shareholders as members.

Other changes worth noting include: the appointment of a new Chair of the Board of Directors at the end of the year 2024, the appointment of the former CEO as Senior Advisor to the Board from April 2025 and the appointment of a new CEO as of June 2.

Also, a new CFO joined the Group with effect from November 1 and has been appointed as member of the Board in January 2026. Importantly, the composition of the Executive Committee reporting to the CEO has widely changed through the year, including certain key positions relevant to the governance framework roles.
In fact, in addition to the mentioned CFO, a new Group's IT SVP (Global CIO) was appointed on 1 June 2025, a new Senior Vice President of Health, Safety, Quality and Environment (HSQE) with effect from November 1, as well as other positions for the business unit such as a new North America Executive Vice President from the same date, and the appointment of a new Executive Vice President Energy & Industry Division from 15 November 2025.

Upon the above events, the Group plans to adapt and redefine its governance model through 2026, in alignment with the Group's commitment to good governance practices.

With regard to the average remuneration of directors disaggregated by gender, this information is not disclosed for reasons of personal data confidentiality, as only one director received remuneration as a director from Amber Bidco during financial year 2025. Likewise, in relation to financial year 2024, the members of Amber Bidco's Board of Directors did not receive any remuneration as directors from the Company or its subsidiaries.

Integrity and Compliance

At Applus+, we consider integrity as an essential principle that guides our actions, beyond merely complying with applicable regulations. We promote honesty in all our interactions.

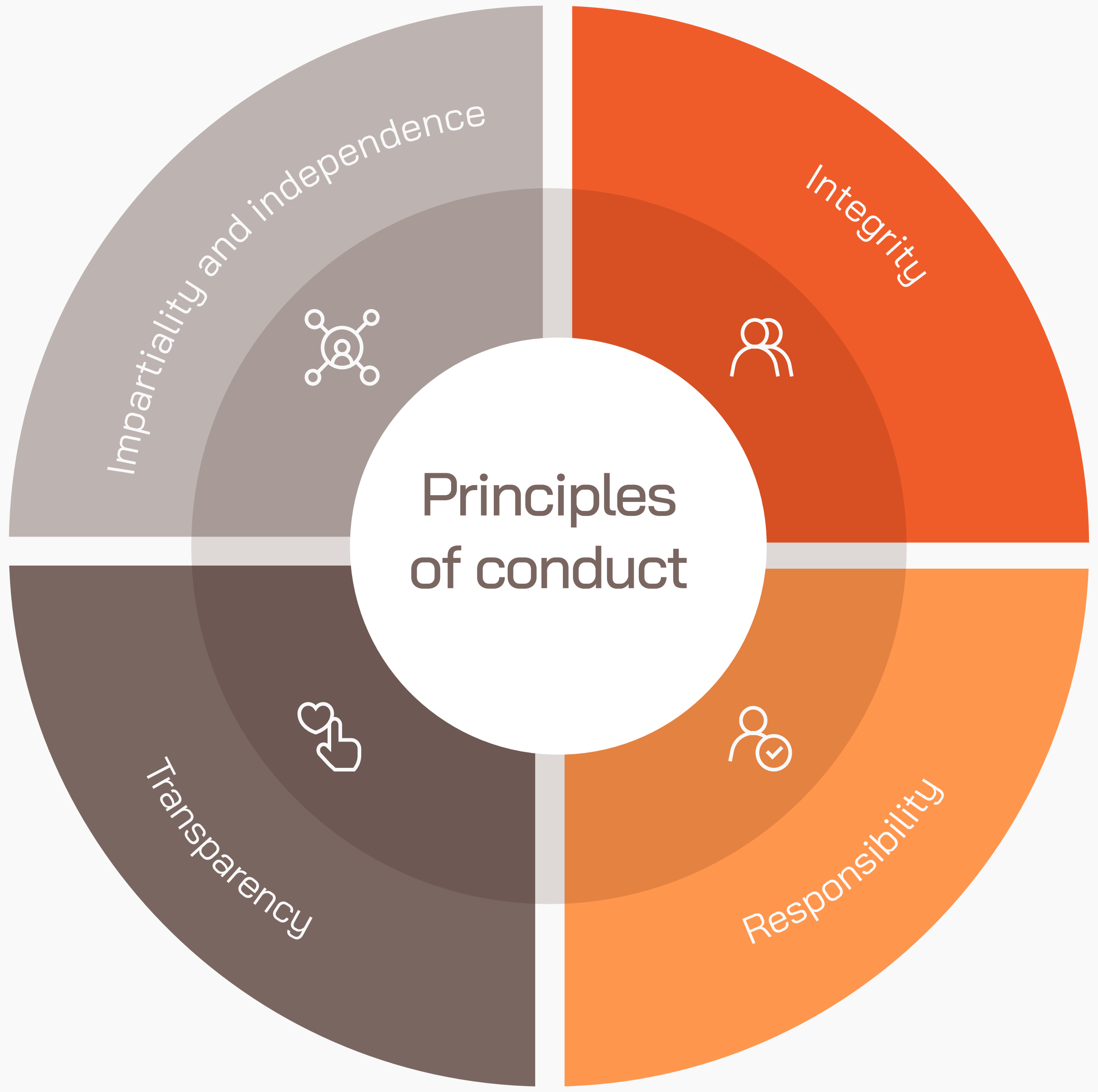
We firmly believe that **integrity** must lie at the core of our professional activities, together with **responsibility, transparency, impartiality** and **independence**. These values form the foundations of our Code of Ethics, which is the cornerstone of our Compliance Management System (CMS).

- Respect dignity in the workplace
- Data protection and privacy
- Veracity of information and record keeping
- Fighting against corruption
- Market competition and consumers
- Confidential and non-public information
- Integrity in our services
- Use of the Applus+ Group's resources

- Market competition and consumers
- Fighting against corruption
- Veracity of information and record keeping

- Preventing health and safety risks and respecting employee rights
- Commitment to human rights
- Environmental protection
- Social responsibility, sponsorship and donations
- Promotion of fair practices and workplace culture

- Fighting against corruption
- Conflicts of interest



Applus+ *Ethics & Compliance Communication Channel System*

In accordance with the Group's *Code of Ethics*, all Applus+ Professionals[8] and the third parties with whom we work may—and must—confidentially report any indication or reasonable suspicion of breaches of the law or of Applus+ internal regulations.

The Group operates a single internal reporting system, the **Ethics & Compliance (E&C) Communication Channel**, which is based on the principles of independence, confidentiality, data protection and communications secrecy. The system ensures impartiality and protects whistleblowers against potential retaliation. The Chief Compliance Officer has overall responsibility for the system.

The channel has been designed in accordance with the requirements of **EU Directive 2019/1937** (Whistleblowing), **Spanish Law 2/2023** and other national laws transposed in the European Union countries in which Applus+ operates.

During 2025, the system continued to demonstrate alignment with newly applicable regulations and legal updates.

The channel is available **24/7 in 17 languages** and allows reports to be submitted either in writing or orally. It also enables enquiries regarding the interpretation of internal regulations.

All communications received through the Ethics & Compliance Communications Channel are carefully analysed and managed in accordance with the Applus+ Policy on the E&C Communication Channel system and Informant Protection.

The purpose of the channel is to ensure that any reported misconduct is overseen most appropriately, safeguarding the whistleblower, Applus+, other Professionals and third parties.

214
Number of notifications reported in 2025

179
Number of investigations initiated [9]

116
Number of investigations resolved in 2025 [10]

48
Breaches of the *Code of Ethics*

ORIGIN OF THE NOTIFICATIONS

176
Internal sources of the Group

38
External sources

RECEPTION CHANNELS

98%
Formal channels

2%
Management team

0%
Audit processes

8. Our Code of Ethics and other define Professionals (with a capital letter) as all persons providing services to Applus+, regardless of the type of contractual relationship with the Group. This includes Applus+ employees, independent and self-employed professionals, directors, managers and officers, as well as persons employed by subcontracted companies who provide services on a permanent basis to Applus+ (implants).

9. Those notifications are investigated where there is sufficient information to conduct the investigation.

10. All other investigations are in progress.

Training of our Professionals

At Applus+, all Group Professionals must be familiar with and adopt our *Code of Ethics*, the *Global Anti-Corruption Policy and Procedure*, and the policies associated with the Compliance model.

We place particular emphasis on ensuring that training content is clear and accessible using examples, practical cases and real-life situations with which Professionals can readily identify.

Each year, we update our training programme and develop new courses, which we roll out in 15 languages and based on real cases, newly adopted policies and identified risks, with the aim of continuously strengthening our ethical culture.

In addition, all Professionals are required to renew their commitment to comply with the *Code of Ethics* and the Compliance model policies and to sign an explicit declaration of adherence to the Global Conflict of Interest Policy.

As an integral part of the induction process, new Professionals joining the company also receive training on the *Code of Ethics*, *Global Anticorruption Policy* and *Procedure* and related Compliance policies, and sign a commitment to comply with these documents, which becomes linked to their employment contract.

Roll-out to our business partners

At Applus+, we communicate the principles of our *Code of Ethics* in line with the applicable policy ensuring awareness, understanding and application of these principles.

Before entering into any business relationship and in line with the requirements set out in the relevant policy, parties acting on behalf of Applus+ must undergo a validation process, which may include acceptance of the *Code of Ethics*, the *Global Anti-Corruption Policy and Procedure*, as well as reputation and integrity checks.

Our suppliers are required to adhere to our ***Supplier Code of Conduct***, which defines the ethical, social and environmental standards expected in all our business relationships. Developed in 2025 in collaboration with the Procurement team and other involved areas, this Code reinforces our commitment to a responsible supply chain aligned with Applus+ values.

During the year, we also rolled out a ***new Compliance Questionnaire*** for target companies involved in merger and acquisition transactions. This tool provides greater visibility into key Compliance areas and enables us to assess and manage potential risks more effectively in future transactions.

> *"With the new Supplier Code of Conduct, we aim for every supplier to operate in alignment with our ethical and sustainability principles. The qualification process enables responsible collaboration, building a reliable supply chain that is fully consistent with Applus+ values."*
>
> **Andrés Luciano Bufali**,
> Applus+ Group Supplier Manager.

Compliance Management System

Our Compliance Management System (CMS) is built on three regulatory frameworks: the Spanish Criminal Code, the UK Bribery Act and the U.S. Foreign Corrupt Practices Act (FCPA). The CMS includes risk analysis, standards and controls proportionate to identified risks, allocated resources, a reporting system and continuous review of the model.

The **Chief Compliance Officer (CCO)** leads the actions to raise awareness among all Applus+ professionals and monitor Compliance with our CMS. Certain aspects are also integrated into the periodic controls of the Internal Control Department.

In 2025, we consolidated and continued the projects initiated in 2024 relating to **corporate criminal liability**. These local projects include risk identification and assessment, the definition of policies and procedures with preventive controls, the implementation of secure reporting channels, the application of internal sanctions and the appointment of responsible roles, as well as periodic reviews to ensure continuous improvement—all in line with the legal requirements established by the applicable local regulations.

In addition, we are **assessing new compliance initiatives** to expand the scope of our projects and further strengthen the control environment across other Group operations.

The aim is not only to comply with local regulations, but also to **reinforce the control environment** and continue raising awareness among teams of the importance of consistently adhering to our policies and procedures.

At the same time, we have continued to strengthen and ensure the proper roll-out of the ***Compliance and Internal Control Guide***, a key CMS document that brings together the most relevant aspects of our main policies and procedures. These include the *Code of Ethics*, the Global Anti-Corruption Policy and Procedure, the *Conflict of Interest Policy*, the Procurement and Supplier Policy, as well as other corporate policies relating to expenses, treasury, anti-money laundering, sanctions, competition and the use of company resources.

As in previous years, compliance monitoring across all Group entities is conducted through the **Compliance control model**, which involves the submission of control self-assessments via a global corporate tool. Compliance controls include all those defined in the Group's internal policies and procedures that form part of the CMS.

Directors are also required to sign an annual declaration of responsibility to confirm that these policies and procedures are being correctly applied.

Our Compliance model is **audited annually by an independent external firm**, which issues a certificate confirming compliance with the requirements set by the TIC Council industry association.

Any concerns deemed critical or that could have a real or potential adverse impact on any stakeholder group are reported to the Board of Directors. No concerns of this kind were detected during the reporting period.

For 2026, our objective is to continue promoting a strong culture of ethics and compliance, fostering awareness and respect for our internal policies and procedures and ensuring that the principles of integrity govern all our actions. We also aim to expand, strengthen and consolidate an effective control environment, ensuring the proper implementation of policies and procedures across all operations, in close collaboration with the relevant teams and responsible areas.

Corruption and bribery

Our *Global Anti-Corruption Policy* and Procedure establish the framework to prevent and detect any act of corruption within the Group.

These documents set out our core commitments:

- To conduct business in a lawful, ethical and professional manner worldwide, complying with applicable anti-corruption laws in all countries where the Group operates and establishing clear expectations so that Applus+ Professionals and third parties act accordingly.
- To combat bribery (including commercial bribery), improper or illegal payments, gifts or contributions and any other improper means of obtaining favourable treatment.

The *Global Anti-Corruption Policy and Procedure* define the expected conduct of our Professionals, relationships with third parties and requirements applicable to merger and acquisition processes.

Prohibited conducts

Bribery and corruption

Political donations

Controlled conducts

Gifts and hospitality given/ received by Applus+

Charitable donations

Conflicts of interest

In 2025, Applus+ made contributions totalling €98,209 to foundations and non-profit organisations, always in accordance with the provisions of the Global Anti-Corruption Policy and Procedure. In line with this policy, no donations were made to political parties.

Market competition

Through our *Code of Ethics*, our *Competition Policy* and our *Bids and Tenders Policy*, we foster compliance with competition and anti-trust laws.

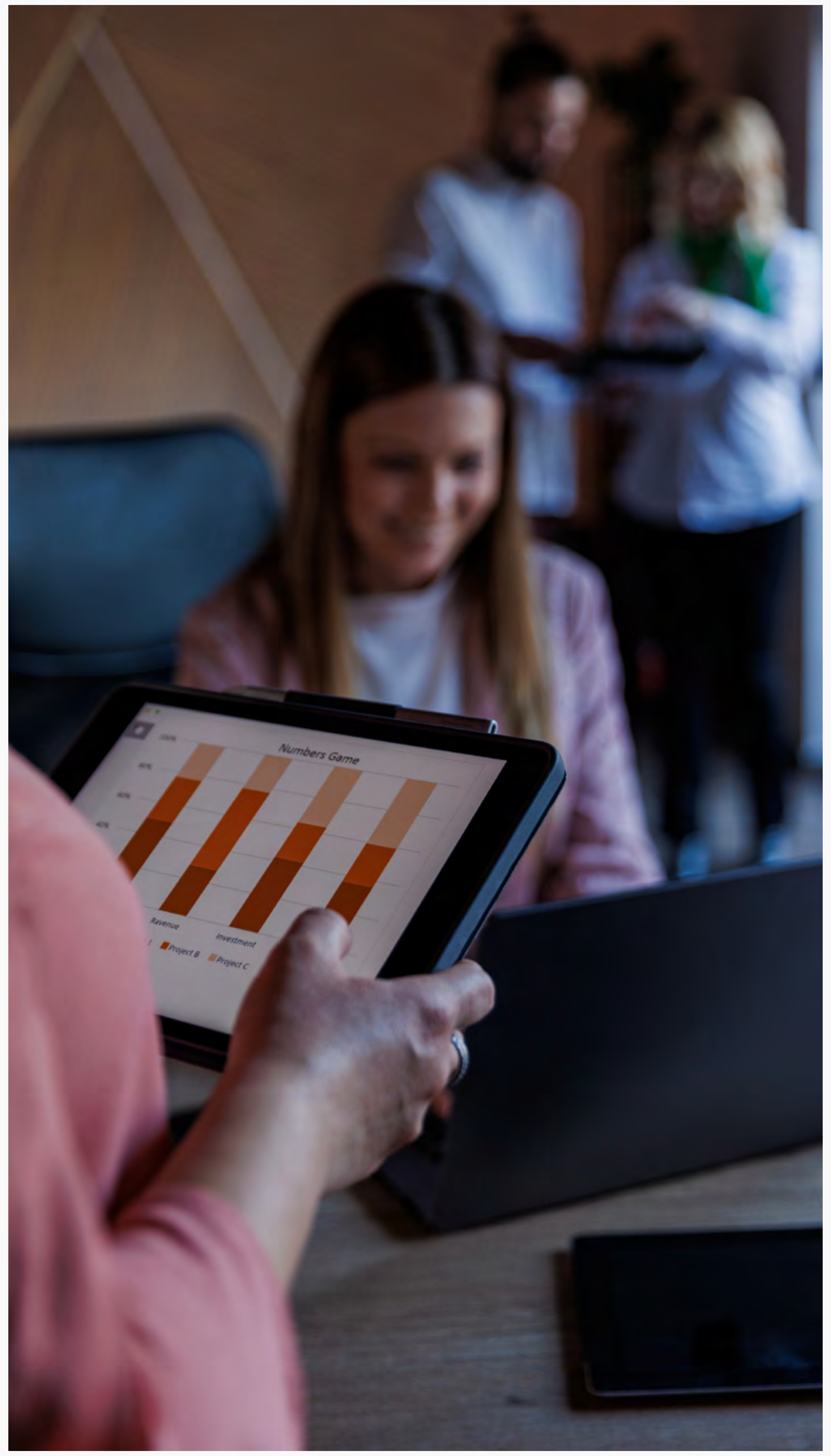
We roll out specific lines of review and approval for public **bidding processes**, participation in **consortiums and trade association membership**, ensuring the involvement of the Applus+ Group's Legal Department as required.

In 2025, no legal actions are pending or completed during the reporting period regarding anti-competitive behaviour and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.

Data protection and cybersecurity

At Applus+, cybersecurity and data protection are essential strategic pillars, key elements for the success and sustainability of the organisation. The Group has adopted a comprehensive and proactive approach to risk management, prioritising investment in cutting-edge technologies and the continuous improvement of its processes, with the aim of strengthening its resilience against emerging threats.

Applus+ is responsible for maintaining, implementing and monitoring the effectiveness of the *Data Protection Policy, the Data Security Breach Policy and the Individual Rights Management Policy and Protocol*. The objective of this set of policies is to comply with Regulation (EU) 2016/679, of the European Parliament and the Council, dated 27th April 2016, on the protection of individuals with regard to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC ("General Data Protection Regulation" or "GDPR") and all the regulations applicable to us in relation to the privacy and protection of the Group's personal data.



Since 2016, the Group has continued with its international project to review and adapt, where appropriate, the processing of personal data carried out by the various Group entities to ensure compliance with the personal data protection regulations applicable in each case. In fact, the Group's entities in the European Economic Area (EEA) and the United Kingdom generally implemented the GDPR in 2018, once it came into force. The Group is also adapting to the different personal data protection regulations that are emerging around the world.

We are aware of the evolution of data protection rules since then, and we are constantly adapting to include the latest developments in the field. The Group also has a global presence, and many countries have developed or are in the process of developing data protection standards. As such, Applus+ continues to monitor international developments in the field of personal data protection to ensure that the processing of personal data carried out in these countries complies with these standards.

In 2025, we continued to strengthen and update our data governance framework through a comprehensive review of the key corporate policies governing data security and integrity. In this context, we reviewed both the Information Security Policy and the Artificial Intelligence Use Policy, adapting them to the current technological landscape and the evolving regulatory framework applicable to digital environments.

These efforts were aimed at ensuring full alignment with emerging regulatory requirements, including, among others, Directive (EU) 2022/2555 (NIS 2), Regulation (EU) 2024/1689 on Artificial Intelligence and the Data Act. We maintain a continuous improvement approach in this area, with the objective of progressively reinforcing the organisational and technical measures applied to data processing and information systems.

In parallel, we continued the internal audit process launched in 2024 to assess the management of personal data across our European divisions.

The Applus+ Group has a European personal data protection coordination team that includes a divisional and country or regional manager, whose responsibility is to monitor compliance with the GDPR and local regulations, as well as manage any queries that may arise in this regard.

This team meets regularly and establishes the action plans required to mitigate risks or coordinate the implementation of the measures necessary to ensure the compliance of the EEA-based Group entities with the GDPR. This issue has been included in the Risk Map as a **priority risk**. The Group continues to monitor and assess this risk as part of the programme of regular internal audits conducted on the various subsidiaries and businesses of Applus+.

In 2025, we have not experienced **any material disclosure, theft or loss of personal data information**. During this year, there have been **approximately 68,000 enquiries on exercising data-privacy rights in Spain**. These were again mostly related to our technical vehicle inspection customers. The numbers have increased, particularly those relating to the automatic exercising of rights by the end client through the corresponding websites.

In 2025, Applus+ significantly strengthened its **global cybersecurity strategy,** consolidating its commitment to protecting information systems and safeguarding the data it manages.

Throughout the year, the company not only maintained its efforts in the proactive mitigation of vulnerabilities and advanced protection of its entire perimeter, but also incorporated new capabilities aimed at strengthening the security culture across the organisation.

Among the key initiatives was the acquisition of a specialised cybersecurity awareness and training platform, designed to enhance employees' knowledge and preparedness in the face of digital threats. This initiative complements the technical measures already in place and further reinforces corporate resilience.

In parallel, Applus+ accelerated the integration of acquired companies into its global cybersecurity framework, ensuring that all entities comply with corporate standards and policies.

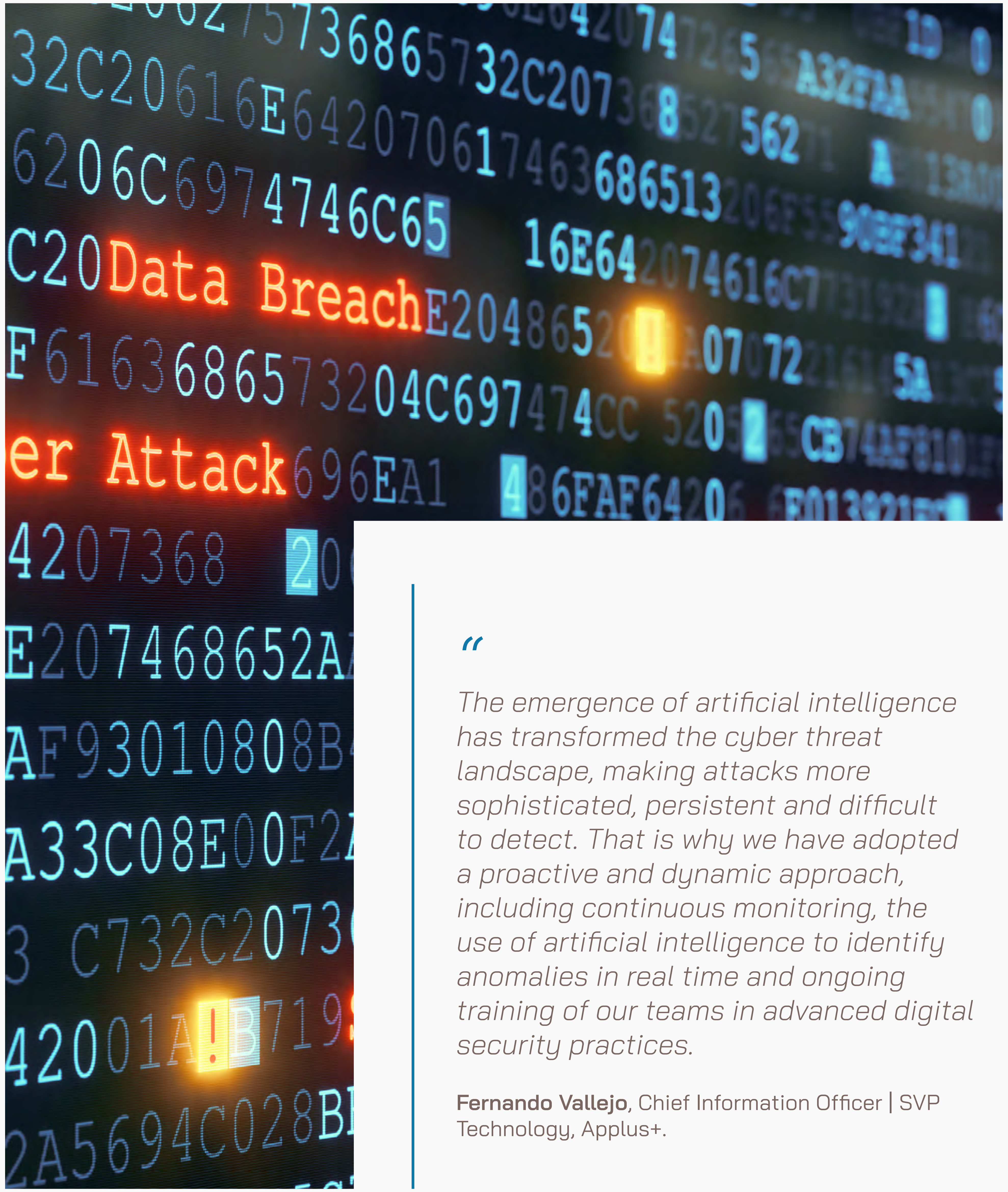
Cybersecurity management at Applus+ is led by the CISO (Chief Information Security Officer), under the supervision of the Group CIO (Chief Information Officer). The CIO is responsible for developing the Group's information technology strategy and reports regularly to the Board of Directors on progress and initiatives in this area.

In 2025, in response to the increasing emergence of threats targeting our presence in cloud environments, the Group further strengthened its strategy through the implementation of advanced measures aimed at increasing protection, ensuring business continuity and enhancing resilience against emerging risks, aligned with the Global Information Security Policy.

In line with the consolidated trend of recent years, Applus+ increased the number of entities and countries holding cybersecurity-related certifications, further reinforcing its commitment to information protection and customer trust.

Two policy refreshes were central to the year. Applus+ revised both its Information Security Policy and its Artificial Intelligence Use Policy, aligning them with the EU AI Act (Regulation 2024/1689), the NIS 2 Directive and the EU Data Act. The AI Use Policy is mandatory across the Group, designed to prevent both the misuse of generative AI tools and the inadvertent exposure of confidential data. Over 25,000 employees completed cybersecurity training in 2025, supported by a newly-acquired specialist platform.

On the defensive side, Applus+ launched two flagship projects in 2025: a new Applus Phishing simulation tool that identifies higher-risk user profiles for targeted training, and a globally standardized endpoint management platform ensuring device compliance, secure configuration, and controlled access to corporate resources. Acquired companies are onboarded onto the global framework as a priority.



"The emergence of artificial intelligence has transformed the cyber threat landscape, making attacks more sophisticated, persistent and difficult to detect. That is why we have adopted a proactive and dynamic approach, including continuous monitoring, the use of artificial intelligence to identify anomalies in real time and ongoing training of our teams in advanced digital security practices.

Fernando Vallejo, Chief Information Officer | SVP Technology, Applus+.

Risk management

At Applus+, we systematically identify and analyse risks to determine their likelihood and take the appropriate precautionary measures.

By identifying and effectively managing financial and non-financial risks, we can implement effective measures to minimise the adverse effects of any identified risk and ultimately achieve the defined strategic objectives.

The **Risk Map** is the Group's tool for identifying and quantifying the main risks that could impact its strategic objectives. It follows the ***Risk Management Policy and Procedure***, and action plans are deployed based on its results.

Our analysis includes all factors considered critical to our business activities from a **strategic perspective**, including those related to **sustainability and climate change**, as well as from an **operational, financial, legal and compliance perspective**.

The Group's risk management **responsibilities** are clearly defined.

Executive Committee
Audit Committee

Approve the Group's *Risk Management Policy*. Determine tolerance thresholds.

Oversee the effectiveness of the Risk Management System (ensure the Group has appropriate strategies and indicators in place to mitigate the negative impact of risk).

Identify risks and drive the implementation of established mitigating measures throughout the Group.

The functional members provide the more specialist view and the divisional vice-presidents provide the knowledge from each geographical region.

Regularly update the Risk Map to align with any changes in the internal and external context.

Oversee management of risks related to Environmental, Social and Governance Responsibility, including climate change.

Oversee the management of risks related to people management, such as talent retention.

The Risk Map and associated action plans are reviewed by the Audit Committee

Applus+ has implemented an effective risk management model.

IDENTIFY

1. We identify and assess risks by applying “impact and likelihood” models to determine whether the level of risk is “High, Medium or Low”.

MEASURE

2. We define key RISKS INDICATORS (KRIs) and determine tolerance thresholds.

MANAGE

3. We develop ACTION PLANS to mitigate risks found to be significant or relevant.

MONITOR

4. We monitor the implementation of the action plans and the results of the indicators.

REPORT

5. We periodically submit our Risk Map UPDATE REPORT to the Audit Committee and the Board of Directors.

The Group’s risk management model allows us to identify and effectively manage **emerging risks** such as climate change, natural disasters, cybersecurity attacks or the unexpected impact of macroeconomic conditions on our business through business continuity plans.

We consider climate risk as one of the most important non-financial risks to manage. To mitigate this risk, we are adopting the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Applus+ also protects our business against legal and compliance risks through the **Criminal Risk Map**, the **Criminal Risk Management and Crime Prevention System Manual and the Compliance Management System** (CMS).

The year 2025 has marked a significant transition for our organisation, moving from a publicly listed entity to a privately held company.

This change has required a comprehensive review of our risk management framework to ensure robust governance and effective control mechanisms under the new corporate structure.

Our approach is consistent with regulatory expectations, emphasising transparency, accountability and proactive risk oversight.

As part of this review, we have redefined the governance model for risk management, clarifying roles, responsibilities and reporting lines to strengthen decision-making and resilience. The updated framework will be fully implemented in 2026, reflecting best practices and aligning with our strategic objectives as a private company.

We identified 38 risks across strategic, operational, financial and legal/Compliance areas. These have been categorised as follows:

- **11 High-level** risks
- **9 Medium-level** risks
- **18 Low-level** risks

Risk assessment is based on the Impact and Likelihood methodology, evaluating both the probability of occurrence and potential impact.

Risks classified as low-level are considered acceptable within our tolerance thresholds. For medium- and high-level risks, we have established key risk indicators and developed targeted action plans to mitigate adverse effects.

While the risk matrix presented in this report reflects the current position, it is undergoing a thorough review and will be updated for 2026 to align with the new governance framework. Existing mitigation strategies from previous years remain in place, ensuring continuity in managing our principal risks.

We continue to focus on **making all our operations more efficient**, both through a direct reduction in costs and an increase in tariffs where possible and by incorporating digital technologies in all business processes.

The Group’s objective remains to **diversify and improve the quality of our service portfolio** further through divestments in non-strategic businesses and acquisitions with high-growth prospects and good margins.

STRATEGIC

1. Close monitoring of businesses based on **long-term and finite-life contracts** (concessions in the statutory-vehicle-inspection business in Spain, Europe and America, or the IDIADA Division's businesses providing services worldwide to the main automotive manufacturers).
2. Diversification strategy to mitigate risk stemming from certain levels of **exposure to trends in some markets**, such as the Oil and Gas and Automotive sectors.
3. Close monitoring of the formal terms and quality of all **services provided on the basis of accreditations** granted.
4. **Retention of key personnel** and talent management.
5. Achievement of ESG **and climate change objectives**.

OPERATIONAL

6. Action plan to protect risks involving **cybersecurity** and the disclosure of sensitive information.
7. Monitoring of **service quality and customer perception, and technological progress of products and services.**.

FINANCIAL

8. **Management of the Group's liquidity risk and debt level,** as well as **working capital management,** which are essential to achieving the strategic objectives.
9. Risk of **certain significant assets being overvalued,** such as goodwill, intangible assets generated through inorganic growth, and tax assets.
10. Exposure to the evolution of currencies other than the euro.

LEGAL AND COMPLIANCE

11. Tracking of **legislative and compliance issues** to avoid criminal sanctions or significant business losses resulting from non-compliance with the Criminal Risk Management and Crime Prevention System.

Climate change risks and opportunities

We maintain ongoing oversight of climate-related risk to ensure timely response and control.

Moreover, following the recommendations of the TCFD, we are committed to transparent reporting on our progress, risks, opportunities and financial strategies related to decarbonisation.

We identify risks and manage them appropriately, so we do not anticipate relevant impacts. Furthermore, we have plans to take full advantage of the opportunities that climate change presents, which will more than compensate for the possible impacts that, although limited, could occur.

The assessment of climate change risks and opportunities is a key component of our corporate strategy and is aligned with financial planning. Assessments are conducted over the short term (less than 3 years), medium term (3 to 6 years) and long term (more than 6 years).

The materiality range is aligned with our financial risk framework. This alignment is reflected across multiple aspects of our operations, including action plans to reduce emissions, the configuration of our service portfolio, the strategic location of facilities and the assessment of potential acquisitions.

At Applus+, we have integrated climate change risks into our risk management system in order to mitigate negative impacts and enhance opportunities. Our assessment tool supports informed decision-making at all organisational levels. Climate risk and other sustainability aspects are prioritised within our risk map.

This comprehensive approach allows us to effectively address financial and operational challenges while capitalising on opportunities for sustainable growth.

The main indicators used to measure and manage climate change risks are presented in the annexes to this report.

Risk / Opportunity	Description	Time frame	Impact	Level of impact	Action
Physical risks					
Acute risks	Increase in extreme weather events.	Present	Disruptions in activities, impact on the health and safety of employees, absenteeism and reduction in revenues due to project delays or cancellations affecting our clients and their facilities.	Low	Business continuity planning.
Chronic risks	Increased temperatures	Present	Increased energy consumption and costs, as well as higher emission levels.	Low	Operational and energy efficiency programmes at our facilities to mitigate impacts.
Transition risks					
Market risk	Change in user behaviour, reducing fossil fuel consumption and advancing towards a decarbonised economy.	Long-term	Potential impact on the services the Group provides to the oil and gas sector and other sectors identified as unsustainable.	High	Diversification plan, which has reduced the Group's level of exposure to this sector from 50% in 2014 to the current 20%.
Market Opportunity	Greater demand for sustainability-related services. Development of services in the renewable energy and sustainable mobility sector.	Present	Increased revenues from renewable energy and sustainable mobility services, mainly electric and hybrid vehicles. New services to assess the sustainability of our clients' supply chain, processes and products.	High	Development of new products for the marking, inspection or certification of sustainable products or processes. Investment in new businesses and services in renewable energies, with plans to expand to geographies where we have less presence. A recent example is the acquisition of APEM Group, which will generate a new revenue stream and form a new division within our Group. 19% increase in activities related to electric and hybrid vehicles in 2025.
Market Opportunity	Choice of more sustainable products by users.	Present	Increased requests for services, as brands need to demonstrate the sustainability of their products.	High	Offering of solutions such as product certifications or traceability at source, which provide guarantees in this respect

Risk / Opportunity	Description	Time frame	Impact	Level of impact	Action
Regulatory risk	New legal requirements associated with the reduction of combustion vehicles.	Long-term	Reduced revenues associated with the environmental control of emissions in the vehicle inspection business. This is a partial impact as emissions inspection is a residual activity compared to vehicle safety aspects.	Medium	Development and investment in new testing activities associated with electric/green and connected vehicles.
Regulatory risk	Increased and improved reporting obligations.	Short-term	Increased operational costs to comply with legislation.	Medium	Monitoring of legislative changes, accompanied by the deployment of reporting and internal control tools.
Regulatory Opportunity	Design and development of services to help our clients comply with new regulations.	Present	Boost of emissions testing, approval, “clean” and connected vehicles, and insulation and construction materials. Increased revenues from testing, engineering and approval of “green” components and vehicles. Increased certification and verification services in European Taxonomy Regulation, CBAM, Batteries, CSRD and European Green Deal activities.	High	Innovation plan with priority lines of action in each line of business. Monitoring of legislative changes, accompanied by the development of new services.
Reputation risk	Unsuitable management of climate change.	Present	Lack of brand credibility and negative stakeholder coverage, stigmatising activities in sectors viewed as unsustainable.	Medium	Monitoring of legislative changes, accompanied by the deployment of reporting and internal control tools to ensure compliance and management focus.
Technology risk	Failure to adopt new low-carbon technologies in internal management and to create/adapt more sustainable services.	Short-term	Failure to implement actions such as the use of efficient vehicles, digitalisation of processes and services, energy efficiency measures in buildings or the generation of renewable energy, which could affect our competitiveness and reputation.	Medium	Innovation and digitalisation strategy for the development of services and the improvement of processes, as well as the implementation of energy efficiency plans and self-generation of energy.
Technology opportunity	Boosting the internal efficiency of processes and the generation of sustainable services.	Short-term	Obtaining of competitive and reputational advantages in the medium and long term derived from the associated intangible aspects, although in principle it may represent a short-term investment with a limited return.	Medium	
Technology opportunity	New, cheaper and more sustainable technologies.	Short-term	Development of new sustainable services in a faster and cheaper way due to the growth of new technologies in the market. It will also help implement the climate change mitigation strategy, saving on energy and carbon costs.	Medium	

We analyse these risks to improve our financial reporting on climate change and take appropriate action.
To date, the financial impact has been minimal and we do not anticipate substantial future impacts due to climate change.

Relationship with clients

Our business strategy is based on customer satisfaction and continuous improvement, guided by our *Global Quality, Prevention and Environment Policy*.

This policy is implemented through a management system aligned with the highest international standards and certified under ISO 9001, as well as other relevant accreditations such as ISO/IEC 17020, ISO/IEC 17025, ISO/IEC 17021 and ISO/IEC 17065, covering 88% of our operations.

We promote close, transparent and value-oriented relationships with our customers, with the aim of gaining a thorough understanding of their expectations and ensuring an excellent service experience. Active listening is a fundamental pillar of our way of working and enables us to continuously adapt and improve our solutions in line with customers' real needs.

Throughout the year, we strengthened our communication channels—from meetings and on-site visits to digital platforms—to ensure open, accessible and fluid dialogue. We also maintained our commitment to agile and rigorous complaint management, handling a total of 996[11] cases and satisfactorily resolving 88%[12] of them, thereby reinforcing a culture of transparency and continuous improvement.

These milestones reinforce our commitment to excellence and consolidate Applus+ as a reliable partner for delivering innovative and safe solutions aligned with customer needs.

In 2025, we made further progress in rolling out the Net Promoter Score (NPS) across all Group divisions, achieving a score of 54. Through a broad and structured survey system—with 200,756[13] responses received—we obtained key insights into customer experience. This knowledge enables us to anticipate expectations, strengthen service quality and maintain a proactive approach focused on continuous improvement.

11. Representing 64% of the company.
12. In 2025, the complaint closure rate reached 89%, representing 59% of the company.
13. Representing 64% of the company.

Innovation and digitalisation

Innovation is the driving force that enables us to continuously improve our services, allowing us to operate more efficiently and to offer our customers more sustainable and effective solutions.

The monitoring of key indicators enables us to measure performance, assess progress and evaluate the deployment of our innovation culture across the organisation.

We apply innovation across our services in a wide range of fields of expertise, offering a broad portfolio of solutions based on cutting-edge technologies.

R&D&I at Applus+

A year of innovation and technical excellence

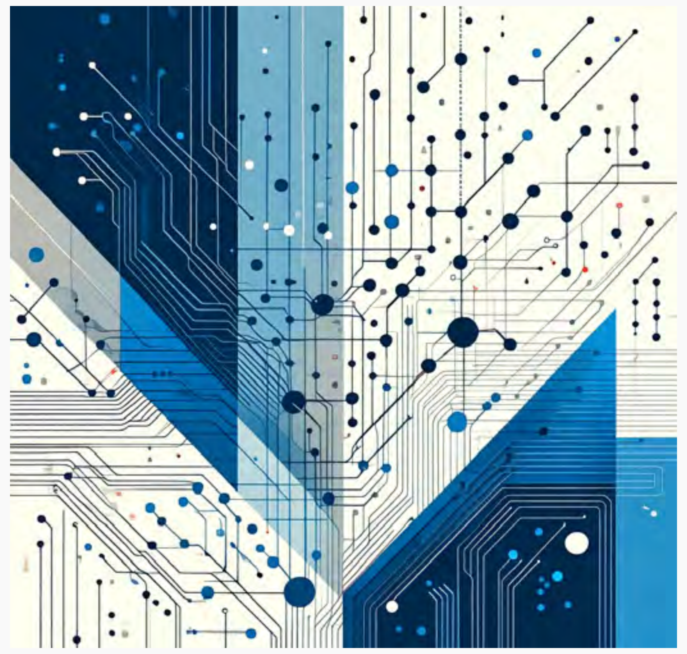
245
R&D&I Projects
Continuous innovation to shape the future

379
FTE personnel
fully dedicated to innovation

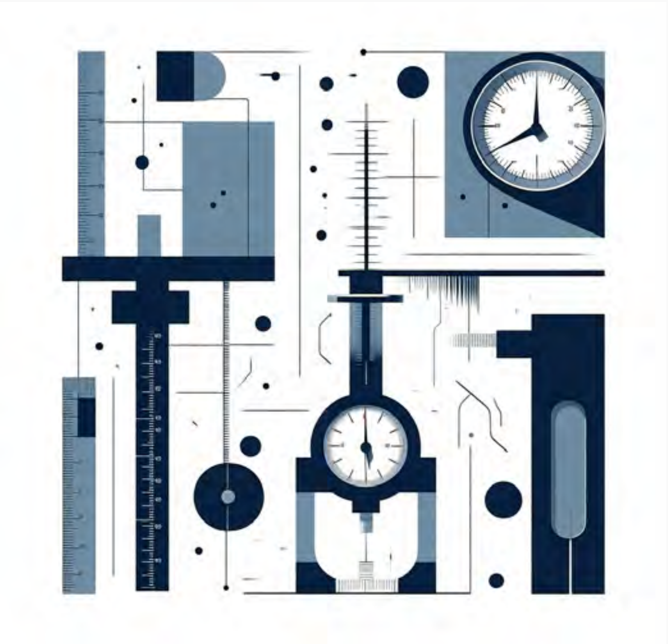
110
Technical conferences and events

89
Technical articles

150[14]
Patents granted
published in different countries



1 | Intelligent transformation



2 | Advanced technologies in our inspection and testing services

3 | Innovation, sustainability, and the energy of the future

4 | Certified cybersecurity in mobility, industry, and healthcare

5 | Our technological expertise to create value and support innovation

Intelligent transformation

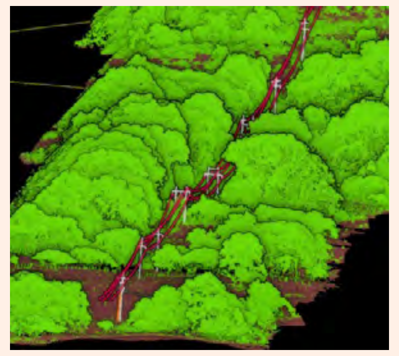
We use Artificial Intelligence (AI) and digitalisation to drive a connected ecosystem that optimises interactions, enhances testing & inspection processes and enables the development of new services.

We have implemented e-commerce platforms and collaborative environments such as CAE Workspace. AI enhances accuracy in vehicle technical inspections, for example in reading metrological verification reports for taximeters. With the support of computer vision systems, we have increased both the precision and traceability of inspections.

In the energy sector, AI and machine learning tools such as Smart PV Tool and SCADA systems optimise the operation and maintenance of assets at photovoltaic installations, while TRAZA monitors assets at wind farms. In parallel, AIDA, our virtual assistant based on Amazon Web Services technologies, continues to evolve, enabling new forms of interaction with customers, while Digital Solutions accelerates development in sectors such as automotive.

Digital transformation provides us with a new approach to inspecting complex industrial assets and supporting our customers in the modernisation of critical engineering documentation.

CASE STUDY



Greentrack: digital & predictive solutions for vegetation management

GreenTrack was developed in response to one of the greatest challenges in the electrical grid management: controlling vegetation growth across extensive geographic areas while ensuring service continuity, operational safety , and optimal resource use, and contributing to the reduction of energy losses and emissions.

The integration of Artificial Intelligence (AI) and LiDAR technology enables the processing of highly accurate three-dimensional environments through point clouds, interpreting topography, power networks, and vegetation. This makes it possible to detect interferences and prioritise maintenance actions based on objective criteria.

This approach, which combines technological innovation and sustainability, was recognised with a First Honourable Mention at the 2025 Golden Palm Award for the Circular Economy, granted by the *Sindicato de Industriales de Panamá.*

Advanced simulation in inspection & testing services

We respond to market demands with faster and more accurate results by consolidating a hybrid approach that combines virtual modelling with experimental validation.

This approach enables the evaluation of designs and materials prior to full physical testing, shortening lead times and reducing costs and increases efficiency. Examples include the ENRoge , a project, focused on wind turbine rotor blades or data modeling to estimate and correct deviations in wind energy production forecasts. Integration into standardisation schemes enables the development of certification services adapted to dynamic innovation cycles, such as the incorporation of EXAP standards and advanced simulations for fire testing in the construction sector.

We promote intelligent inspections through 3D technologies, integrating LCMS (Laser Cracks Measurement Systems) with state of the art UAVs for the inspection of roads, structures and confined spaces, as well as ROVs for underwater concrete structures.

These techniques enhance worker safety through the use of ultrasound-based simulation equipment capable of detecting defects in high-risk environments.

In the field of mobility, we have invested in Hyperdock, a platform that integrates the dynamics of management in virtual environments. We have upgraded equipment with (FTire) (Flexible Ring Tire Model) and developed protocols for virtual testing as part of the European IMPROVA, project, which focuses on preventing serious injuries caused by road traffic accidents. These capabilities accelerate innovation by strengthening the correlation between vehicle dynamics and real-world behaviour—an essential factor in the development of new vehicles—, an approach showcased at the Zero Prototypes Summit.

CASE STUDY

AutoPV: daytime inspection of automated PV facilities

In Spain, Applus+ participated in the AutoPV project, a pioneering initiative that uses robots to build automated solar plants and implements an advanced solution for inspecting the quality of solar panels through daytime electroluminescence (EL), deployed in Valladolid. This system overcomes the limitations of traditional inspections, which are typically conducted at night or under low-light conditions.

The implemented technology integrates specialised cameras, rapid switching systems and advanced software capable of identifying microscopic cracks, connection issues and assembly defects in real time, without the need to dismantle panels or interrupt construction. This approach improves efficiency, reduces risk and ensures greater inspection accuracy, positioning Applus+ as a benchmark for innovation applied to the field of sustainable energy.

Innovation, sustainability & the energy of the future

We promote innovation and sustainability through our international accreditations as a validation and verification body, with milestones such as our inclusion in the International Carbon Registry.

At the same time, we support electrification solutions through wind farm projects and by assessing large-scale photovoltaic installations using daytime electroluminescence techniques, as well as by offering specialised services to major operators through our PV Mobile solution to verify the optimal performance of their assets.

We are a leading provider of environmental solutions through AmbiensQ, which integrates Artificial Intelligence into noise and air quality monitoring at critical infrastructure sites.

We contribute to electrification by participating in the development of the regulatory framework for vehicle technical inspections and by expanding our laboratory capabilities to verify electrification systems such as high-power chargers. In parallel, we are a member of BEPA, supporting the development of European battery technology through a scientific and collaborative approach.

In the automotive sector, we are involved in key European decarbonisation projects such as Marbel, Reflective and the recently launched Shift2Zero. In parallel, we are developing megawatt charging systems for heavy-duty vehicles and testing methodologies for hydrogen fuel cells, in collaboration with academic and technological institutions.

"At Applus+, we are committed to delivering highly specialised testing services for the rapidly growing photovoltaic sector in Australia, and we are enthusiastic about continuing to contribute to the growth and sustainability of the renewable energy sector in Australia.

José María Peris, Country Lead - Australia of Enertis Applus+.

CASE STUDY

Hydrogen testing under extreme temperature conditions

At our laboratory in Barcelona (Spain), we have implemented cryogenic testing for advanced composite materials used in the aeronautical and nuclear industries. These tests employ a patented method that resolves gripping challenges through hydraulic jaws operating at -253°C.

This technology enables the validation of hydrogen as a green fuel, contributing to decarbonisation by promoting renewable energy. Our research, conducted in collaboration with the Conseil Européen pour la Recherche Nucléaire (CERN), Fusion for Energy and the Universidad Carlos III of Madrid on the characterisation of irradiated composite materials for nuclear fusion, was presented at the 16th National Conference on Composite Materials in July 2025.

Applus+ also participated in the ALBA Synchrotron's 1st ALBA Hackathon, proposing the task of developing rapid cooling solutions for the mechanical characterisation of materials, with the aim of fostering innovation and knowledge transfer to address global sustainability challenges.

Certified cybersecurity: digital protection in mobility, industry & healthcare

We reinforce digital protection by ensuring certified cybersecurity across key areas such as mobility, industry and healthcare.

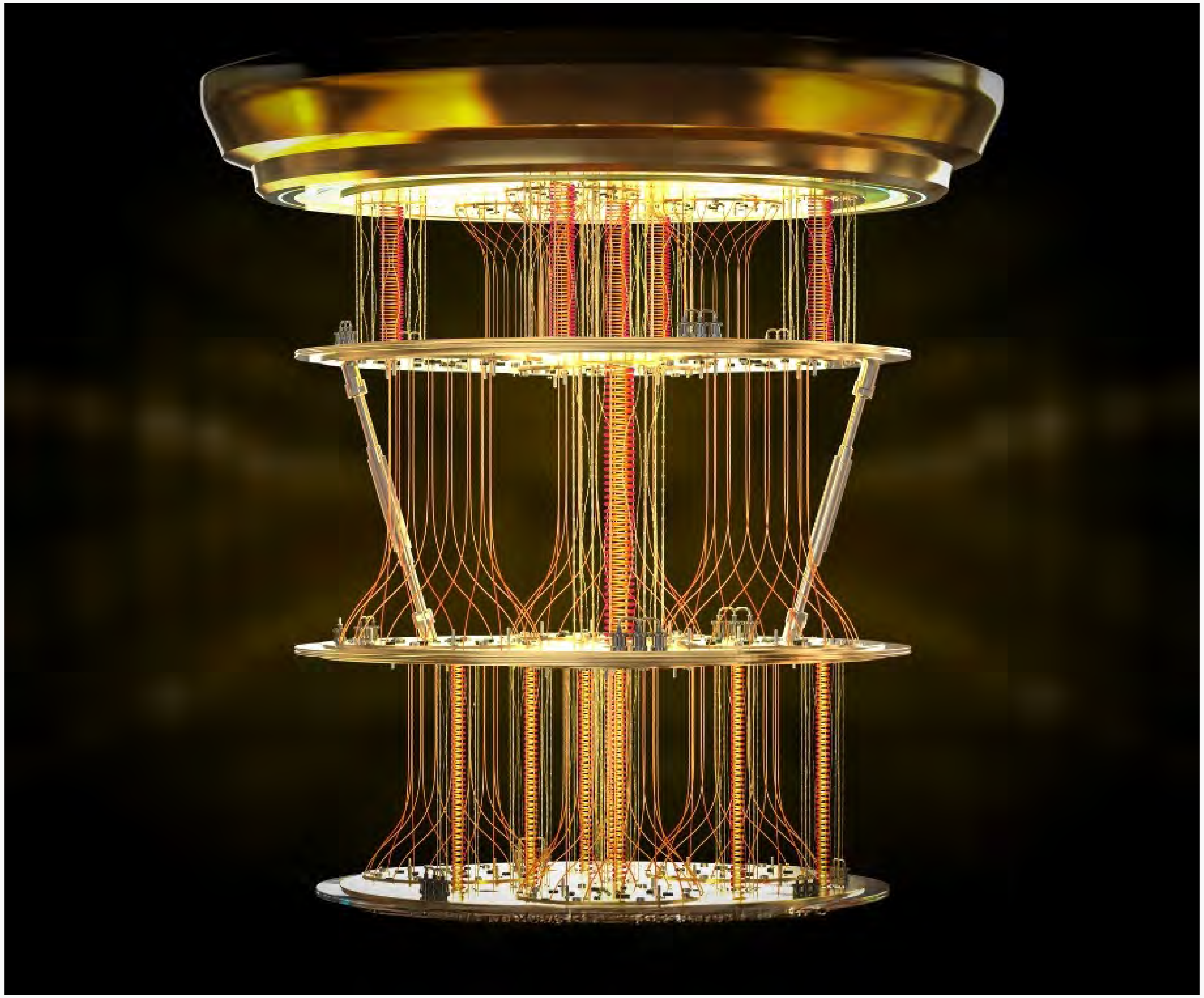
In the Netherlands, we are recognised as the first IT Security Evaluation Facility (ITSEF) under the European Cybersecurity Act (CSA), enabling us to assess ICT products in accordance with the EUCC scheme, and we act as a National Certification Body (NCB) for the IEC 62443 standard.

We also hold PURE accreditation for secure payments, consolidating our evaluation capabilities in industrial and mobility environments.

In the field of post-quantum cryptography, we support companies in their transition to quantum-safe security through a methodology that inventories cryptographic assets, assesses risks and validates compliance with international standards.

We lead the development of cybersecurity protocols and innovative tools that build trust in autonomous and connected automotive systems. We participate in projects such as X-HeERO, which aims to establish a common EU framework to achieve interoperability between vehicle emergency systems and infrastructure.

In healthcare, we continue to advance the assessment of connected medical technologies and are recognised as an Authorised Test Laboratory applying frameworks such as IEC 62443 to devices that manage sensitive clinical data or are integrated into hospital networks.



Leveraging technological expertise to create value and support innovation

Through technology, we promote innovation, advance knowledge and strengthen capabilities in key industrial areas. We deliver services tailored to market needs and to high-tech productive sectors.

Driving quality & innovation in the Asia-Pacific region

We inaugurated state-of-the-art testing and certification facilities in Qingpu, Shanghai, strengthening our role as a regional innovation hub and improving operational efficiency and response times for fast-growing technology industries in the region.

The new multidisciplinary centre integrates advanced capabilities in two strategic areas:

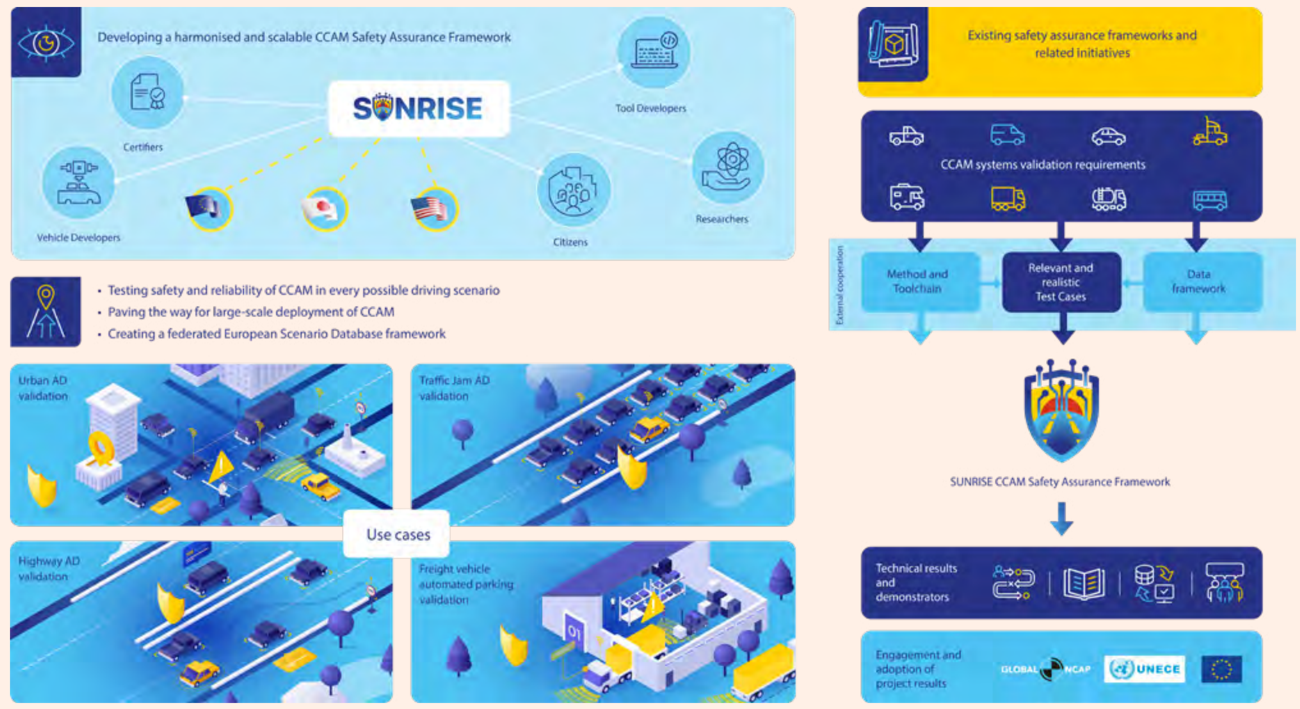
Automotive: electronics and connectivity testing and validation of intelligent systems. **MedTech**: assessment of active medical devices, software and cybersecurity, as well as full medical device certification services

SUNRISE: European Safety Validation Framework for CCAM Systems

The validation of Cooperative, Connected and Automated Mobility (CCAM) systems presents major challenges, including the impossibility of relying solely on real tests or the lack of homogeneity in European procedures. Building on the achievements of the HEADSTART project and other initiatives SUNRISE developed a Safety Assurance Framework (SAF) that integrates virtual and physical testing with robust evaluation criteria.

The project validated different levels of automation and mixed traffic scenarios, providing evidence for developers, authorities and standardisation bodies.

Although concluded in 2025, its legacy continues through CERTAIN, also funded by the European Commission.



Collaboration for monitoring of electrical transformers

As part of our Corporate Venturing programme, and in collaboration with **Oktogrid**, a Danish start-up specialising in real-time access to transformer performance data, we carried out a pilot project for the advanced online monitoring of the condition of electrical transformers in a real operating environment.

The collaboration with the start-up, together with the results of the pilot project, has been key to refining our intelligent asset monitoring solutions, accelerating digital transformation and supporting the energy transition within the industrial sector.

Data related to human resources

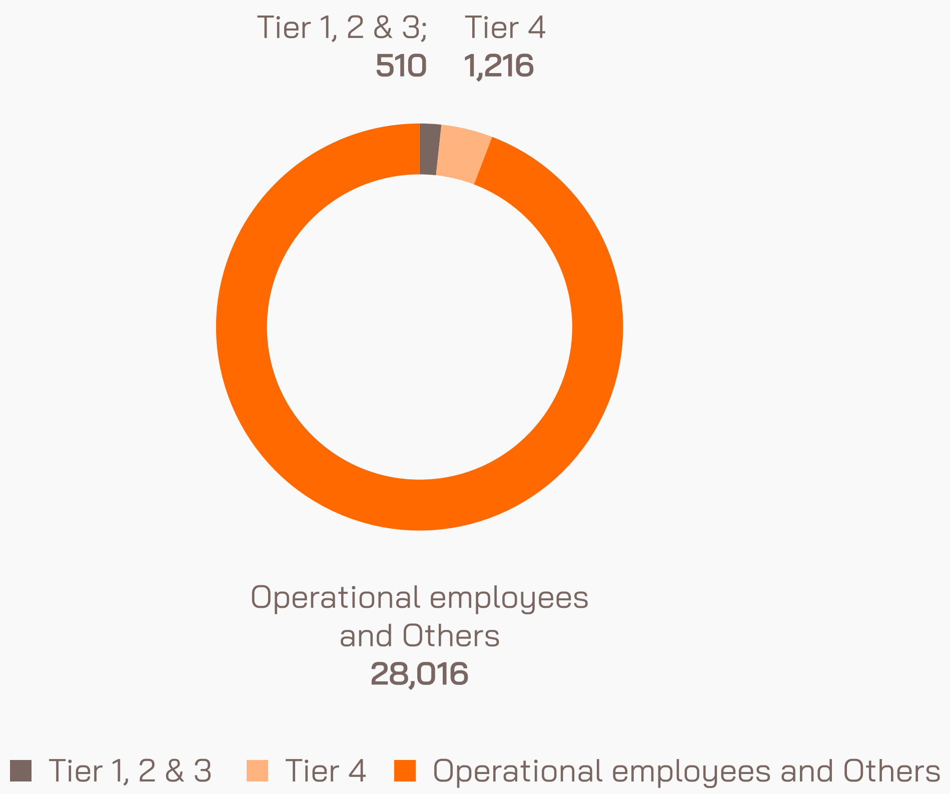
The human resources information collected on the Group corresponds to a 12-month period, which runs from 1 November of the previous year to 31 October of the reporting year.

Number of employees

NUMBER OF EMPLOYEES	
2025	29,742
2024	28,034

Number of employees by organizational level

Organisational level	Number of employees 2025	Number of employees 2024
Tier 1, 2 & 3	510	443
Tier 4	1,216	1,003
Operational employees and Others	28,016	26,588
Total	**29,742**	**28,034**



Tier 1: Managers who report directly to Applus+ Group's CEO

Tier 2: Managers who report directly to Tier 1 (corporate area directors, regionals, business unit area managers or country managers if they report directly to Tier 1)

Tier 3: Managers who report directly to Tier 2 (corporate area managers or country managers, key account managers, business line managers if they report directly to Tier 2)

Tier 4: Managers who report directly to Tier 3.

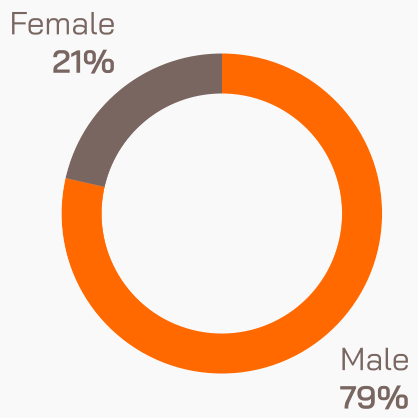
Operational employees and Others: any other employee not included in the categories detailed above.

Number of employees by organizational level and gender

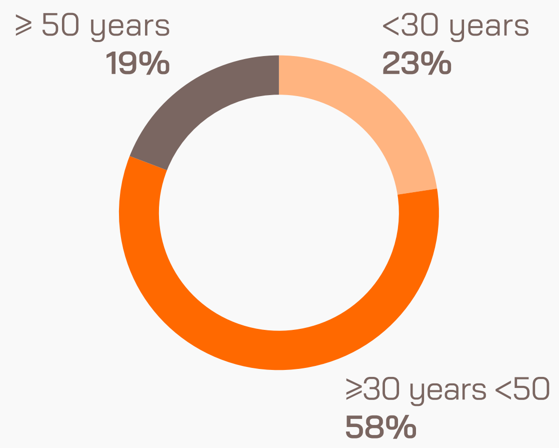
Number of employees by tier & gender	2025	2024
Overall employees	Tier 4 79% M - 21% F	Tier 4 81% M - 19% F
	Operational employees and Others 78% M - 22% F	Operational employees and Others 79% M - 21% F
Management	Tier 1, 2 & 3 79% M - 21% F	Tier 1, 2 & 3 78% M - 22% F

Workforce profile

	Employees by gender	
	Male	Female
2025	79%	21%
2024	78%	22%



	Employees by age			
	<30 years	⩾30 years <50	⩾50 years	Total
2025	23%	58%	19%	**100%**
2024	22%	59%	19%	**100%**



The 2025 figures cover 99.70% of Applus+ employees.

Number of employees by organisational level and gender in 2025

Region	Region/ country	Gender	Tier 1, 2 & 3	Tier 4	Operational employees & others	Total
Asia Pacific	Australia	M-Male	8	18	411	437
		F-Female	1	-	47	48
	Other Countries	M-Male	39	99	1,238	1,376
		F-Female	13	30	537	580
Latin America	Brazil	M-Male	4	15	1,724	1,743
		F-Female	-	8	280	288
	Chile	M-Male	4	31	1,214	1,249
		F-Female	-	8	382	390
	Colombia	M-Male	2	14	1,484	1,500
		F-Female	2	7	689	698
	Guatemala	M-Male	-	-	22	22
		F-Female	-	-	3	3
	Panama	M-Male	1	6	319	326
		F-Female	-	1	71	72
	Other Countries	M-Male	14	39	1,413	1,466
		F-Female	3	14	327	344
Middle East and Africa	Oman	M-Male	1	9	281	291
		F-Female	-	-	33	33
	Qatar	M-Male	1	7	542	550
		F-Female	1	-	25	26
	Saudi Arabia	M-Male	5	18	2,348	2,371
		F-Female	-	2	144	146
	Other Countries	M-Male	13	15	534	562
		F-Female	2	4	73	79
Rest of Europe	Germany	M-Male	22	14	412	448
		F-Female	3	-	76	79
	Ireland	M-Male	7	4	781	792
		F-Female	3	1	118	122
	Netherlands	M-Male	5	38	407	450
		F-Female	3	5	55	63
	Other Countries	M-Male	47	112	1,739	1,898
		F-Female	6	28	463	497
Spain	Spain	M-Male	194	207	6,649	7,050
		F-Female	50	63	2,558	2,671
USA and Canada	USA and Canada	M-Male	36	320	474	830
		F-Female	20	79	143	242
Total			**510**	**1,216**	**28,016**	**29,742**

The 2025 figures cover 99.70% of Applus+ employees.

Number of employees by organisational level and gender in 2024

Region	Region/ country	Gender	Tier 1, 2 & 3	Tier 4	Operational employees & others	Total
Asia Pacific	Australia	M-Male	9	18	397	424
		F-Female	1	3	66	70
	Other Countries	M-Male	32	103	1,159	1,294
		F-Female	10	38	463	511
Latin America	Brazil	M-Male	7	13	909	929
		F-Female	2	4	197	203
	Chile	M-Male	9	44	977	1,030
		F-Female	6	7	338	351
	Colombia	M-Male	6	16	1,665	1,687
		F-Female	2	5	779	786
	Guatemala	M-Male	-	-	23	23
		F-Female	-	-	3	3
	Panama	M-Male	1	5	229	235
		F-Female	-	1	66	67
	Other Countries	M-Male	9	42	1,221	1,272
		F-Female	-	14	269	283
Middle East and Africa	Oman	M-Male	1	13	356	370
		F-Female	-	-	44	44
	Qatar	M-Male	1	6	423	430
		F-Female	1	-	24	25
	Saudi Arabia	M-Male	3	20	2,200	2,223
		F-Female	-	-	137	137
	Other Countries	M-Male	12	22	487	521
		F-Female	-	6	44	50
Rest of Europe	Germany	M-Male	15	20	408	443
		F-Female	3	2	75	80
	Ireland	M-Male	8	4	770	782
		F-Female	2	1	122	125
	Netherlands	M-Male	6	38	397	441
		F-Female	3	8	58	69
	Other Countries	M-Male	33	128	1,758	1,919
		F-Female	7	36	466	509
Spain	Spain	M-Male	186	230	6,588	7,004
		F-Female	44	71	2,454	2,569
USA and Canada	USA and Canada	M-Male	22	66	786	874
		F-Female	2	19	230	251
Total			**443**	**1,003**	**26,588**	**28,034**

The 2024 figures cover 99.81% of Applus+ employees.

Number of employees by gender and age in 2025

Region	Region/country	Male <30 years old	Female<30 years old	Male 30≥ years old<50	Female 30≥years old<50	Male≥50 years old	Female≥50 years old
Asia Pacific	Australia	20	5	287	34	130	9
	Other Countries	463	235	804	329	109	16
Latin America	Brazil	482	135	1,107	140	154	13
	Chile	261	60	723	245	265	85
	Colombia	287	143	1,027	515	186	40
	Guatemala	9	1	11	2	2	-
	Panama	139	27	161	41	26	4
	Other Countries	324	120	929	202	213	22
Middle East and Africa	Oman	52	10	169	21	70	2
	Saudi Arabia	769	68	1,320	77	282	1
	Qatar	76	2	391	21	83	3
	Other Countries	91	37	416	41	55	1
Rest of Europe	Germany	62	14	247	44	139	21
	Ireland	106	20	514	62	172	40
	Netherlands	42	5	238	30	170	28
	Other Countries	315	136	1,003	297	580	64
Spain	Spain	1,540	474	3,778	1,533	1,732	664
USA and Canada	USA and Canada	141	37	447	137	242	68
Total		**5,179**	**1,529**	**13,572**	**3,771**	**4,610**	**1,081**

The 2025 figures cover 99.70% of Applus+ employees.

Number of employees by gender and age in 2024

Region	Region/country	Male <30 years old	Female<30 years old	Male 30 ≥years old<50	Female 30≥years old<50	Male≥50 years old	Female≥50 years old
Asia Pacific	Australia	31	16	291	43	102	11
	Other Countries	436	203	759	292	99	16
Latin America	Brazil	237	94	579	98	113	11
	Chile	218	53	587	227	225	71
	Colombia	305	197	1,156	551	226	38
	Guatemala	10	2	12	1	1	-
	Panama	104	21	113	41	18	5
	Other Countries	297	111	808	152	167	20
Middle East and Africa	Oman	80	24	216	20	74	-
	Saudi Arabia	670	65	1,276	68	277	4
	Qatar	52	1	304	22	74	2
	Other Countries	54	14	414	32	53	4
Rest of Europe	Germany	63	11	233	47	147	22
	Ireland	84	18	518	63	180	44
	Netherlands	31	1	240	37	170	31
	Other Countries	344	149	1,004	281	571	79
Spain	Spain	1,535	425	3,858	1,559	1,611	585
USA and Canada	USA and Canada	158	46	457	128	259	77
Total		**4,709**	**1,451**	**12,825**	**3,662**	**4,367**	**1,020**

The 2024 figures cover 99,81% of Applus+ employees.

Number of employees by gender and contract in 2025

Region	Region/country	Gender	Permanent	Non-permanent	Total
Asia Pacific	Australia	M-Male	296	141	437
		F-Female	36	12	48
	Other Countries	M-Male	679	697	1,376
		F-Female	283	297	580
Latin America	Brazil	M-Male	1,740	3	1,743
		F-Female	285	3	288
	Chile	M-Male	1,055	194	1,249
		F-Female	364	26	390
	Colombia	M-Male	159	1,341	1,500
		F-Female	106	592	698
	Guatemala	M-Male	21	1	22
		F-Female	3	-	3
	Panama	M-Male	276	50	326
		F-Female	50	22	72
	Other Countries	M-Male	551	915	1,466
		F-Female	172	172	344
Middle East and Africa	Oman	M-Male	76	215	291
		F-Female	14	19	33
	Qatar	M-Male	100	450	550
		F-Female	22	4	26
	Saudi Arabia	M-Male	1,569	802	2,371
		F-Female	60	86	146
	Other Countries	M-Male	221	341	562
		F-Female	60	19	79
Rest of Europe	Germany	M-Male	381	67	448
		F-Female	71	8	79
	Ireland	M-Male	787	5	792
		F-Female	111	11	122
	Netherlands	M-Male	448	2	450
		F-Female	63	-	63
	Other Countries	M-Male	1,660	238	1,898
		F-Female	379	118	497
Spain	Spain	M-Male	6,746	304	7,050
		F-Female	2,543	128	2,671
USA and Canada	USA and Canada	M-Male	761	69	830
		F-Female	232	10	242
Total			**22,380**	**7,362**	**29,742**

The 2025 figures cover 99.70% of Applus+ employees.

Number of employees by gender and contract in 2024

Region	Region/country	Gender	Permanent	Non-permanent	Total
Asia Pacific	Australia	M-Male	364	60	424
		F-Female	58	12	70
	Other Countries	M-Male	644	650	1,294
		F-Female	267	244	511
Latin America	Brazil	M-Male	929		929
		F-Female	203		203
	Chile	M-Male	900	130	1,030
		F-Female	316	35	351
	Colombia	M-Male	164	1,523	1,687
		F-Female	105	681	786
	Guatemala	M-Male	23		23
		F-Female	3		3
	Panama	M-Male	177	58	235
		F-Female	53	14	67
	Other Countries	M-Male	516	756	1,272
		F-Female	132	151	283
Middle East and Africa	Oman	M-Male	142	228	370
		F-Female	21	23	44
	Qatar	M-Male	78	352	430
		F-Female	23	2	25
	Saudi Arabia	M-Male	1,692	531	2,223
		F-Female	113	24	137
	Other Countries	M-Male	218	303	521
		F-Female	38	12	50
Rest of Europe	Germany	M-Male	410	33	443
		F-Female	69	11	80
	Ireland	M-Male	772	10	782
		F-Female	119	6	125
	Netherlands	M-Male	439	2	441
		F-Female	69		69
	Other Countries	M-Male	1,676	243	1,919
		F-Female	394	115	509
Spain	Spain	M-Male	6,604	400	7,004
		F-Female	2,440	129	2,569
USA and Canada	USA and Canada	M-Male	797	77	874
		F-Female	229	22	251
Total			**21,197**	**6,837**	**28,034**

The 2024 figures cover 99,81% of Applus+ employees.

Number of employees by age and contract type in 2025

Region	Region/country	Permanent<30 years old	Non permanent<30 years old	Permanent 30>years old<50	Non permanent 30>years old<50	Permanent>50 years old	Non permanent>50 years old
Asia Pacific	Australia	15	10	220	101	97	42
	Other Countries	260	438	660	473	42	83
Latin America	Brazil	611	6	1,247	-	167	-
	Chile	257	64	848	120	314	36
	Colombia	40	390	192	1,350	33	193
	Guatemala	10	-	13	-	1	1
	Panama	129	37	168	34	29	1
	Other Countries	207	237	393	738	123	112
Middle East and Africa	Oman	18	44	59	131	13	59
	Saudi Arabia	5	73	94	318	23	63
	Qatar	398	439	978	419	253	30
	Other Countries	60	68	188	269	33	23
Rest of Europe	Germany	59	17	251	40	142	18
	Ireland	120	6	568	8	210	2
	Netherlands	46	1	268	-	197	1
	Other Countries	341	110	1,118	182	580	64
Spain	Spain	1,745	269	5,223	88	2,321	75
USA and Canada	USA and Canada	158	20	553	31	282	28
Total		**4,479**	**2,229**	**13,041**	**4,302**	**4,860**	**831**

The 2025 figures cover 99.70% of Applus+ employees.

Number of employees by Tier and contract type in 2025

Region	Region/country	Contract type	Tier 1, 2 & 3	Tier 4	Operational employees & others	Total
Asia Pacific	Australia	Permanent	9	16	307	332
		Fixed - Term	-	2	151	153
	Other Countries	Permanent	49	118	795	962
		Fixed - Term	3	11	980	994
Latin America	Brazil	Permanent	4	23	1,998	2,025
		Fixed - Term	-	-	6	6
	Chile	Permanent	4	39	1,376	1,419
		Fixed - Term	-	-	220	220
	Colombia	Permanent	4	21	240	265
		Fixed - Term	-	-	1,933	1,933
	Guatemala	Permanent	-	-	24	24
		Fixed - Term	-	-	1	1
	Panama	Permanent	1	5	320	326
		Fixed - Term	-	2	70	72
	Other Countries	Permanent	17	53	653	723
		Fixed - Term	-	-	1,087	1,087
Middle East and Africa	Oman	Permanent	1	9	80	90
		Fixed - Term	-	-	234	234
	Qatar	Permanent	2	7	113	122
		Fixed - Term	-	-	454	454
	Saudi Arabia	Permanent	5	19	1,605	1,629
		Fixed - Term	-	1	887	888
	Other Countries	Permanent	15	18	248	281
		Fixed - Term	-	1	359	360
Rest of Europe	Germany	Permanent	25	14	413	452
		Fixed - Term	-	-	75	75
	Ireland	Permanent	10	5	883	898
		Fixed - Term	-	-	16	16
	Netherlands	Permanent	8	42	461	511
		Fixed - Term	-	1	1	2
	Other Countries	Permanent	53	140	1,846	2,039
		Fixed - Term	-	-	356	356
Spain	Spain	Permanent	244	269	8,776	9,289
		Fixed - Term	-	1	431	432
USA and Canada	USA and Canada	Permanent	52	345	596	993
		Fixed - Term	4	54	21	79
Total			**510**	**1,216**	**28,016**	**29,742**

Information incorporated in 2025 after the optimisation of information gathering mechanisms.

Number of employees by gender and dedication in 2025

Region	Region/country	Gender	Full time	Part time	Total
Asia Pacific	Australia	M-Male	436	1	437
		F-Female	43	5	48
	Other Countries	M-Male	1,349	27	1,376
		F-Female	577	3	580
Latin America	Brazil	M-Male	1,743	-	1,743
		F-Female	288	-	288
	Chile	M-Male	1,248	1	1,249
		F-Female	373	17	390
	Colombia	M-Male	1,500	-	1,500
		F-Female	698	-	698
	Guatemala	M-Male	22	-	22
		F-Female	3	-	3
	Panama	M-Male	325	1	326
		F-Female	72	-	72
	Other Countries	M-Male	1,432	34	1,466
		F-Female	311	33	344
Middle East and Africa	Oman	M-Male	291	-	291
		F-Female	33	-	33
	Qatar	M-Male	550	-	550
		F-Female	26	-	26
	Saudi Arabia	M-Male	2,370	1	2,371
		F-Female	144	2	146
	Other Countries	M-Male	562	-	562
		F-Female	79	-	79
Rest of Europe	Germany	M-Male	422	26	448
		F-Female	56	23	79
	Ireland	M-Male	770	22	792
		F-Female	79	43	122
	Netherlands	M-Male	429	21	450
		F-Female	30	33	63
	Other Countries	M-Male	1,811	87	1,898
		F-Female	439	58	497
Spain	Spain	M-Male	6,838	212	7,050
		F-Female	2,345	326	2,671
USA and Canada	USA and Canada	M-Male	821	9	830
		F-Female	238	4	242
Total			**28,753**	**989**	**29,742**

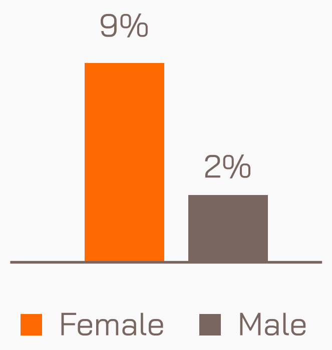
The 2025 figures cover 99.70% of Applus+ employees.

Number of employees by gender and dedication in 2024

Region	Region/country	Gender	Full time	Part time	Total
Asia Pacific	Australia	M-Male	420	4	424
		F-Female	64	6	70
	Other Countries	M-Male	1,279	15	1,294
		F-Female	509	2	511
Latin America	Brazil	M-Male	929		929
		F-Female	203		203
	Chile	M-Male	1,029	1	1,030
		F-Female	350	1	351
	Colombia	M-Male	1,687		1,687
		F-Female	786		786
	Guatemala	M-Male	23		23
		F-Female	3		3
	Panama	M-Male	234	1	235
		F-Female	67		67
	Other Countries	M-Male	1,272		1,272
		F-Female	283		283
Middle East and Africa	Oman	M-Male	370		370
		F-Female	44		44
	Qatar	M-Male	430		430
		F-Female	25		25
	Saudi Arabia	M-Male	2,223		2,223
		F-Female	137		137
	Other Countries	M-Male	521		521
		F-Female	50		50
Rest of Europe	Germany	M-Male	424	19	443
		F-Female	51	29	80
	Ireland	M-Male	751	31	782
		F-Female	70	55	125
	Netherlands	M-Male	407	34	441
		F-Female	30	39	69
	Other Countries	M-Male	1,837	82	1,919
		F-Female	458	51	509
Spain	Spain	M-Male	6,814	190	7,004
		F-Female	2,236	333	2,569
USA and Canada	USA and Canada	M-Male	870	4	874
		F-Female	245	6	251
Total			**27,131**	**903**	**28,034**

Organisation of work

	% Part-Time	
	2025	2024
Male	**2%**	2%
Female	**9%**	9%



Number of employees covered by dedication and age in 2025

Region	Region/country	Full-time<30 years old	Part-time<30 years old	Full-time 30≥years old<50	Part-time 30≥years old<50	Full-time≥50 years old	Part-time≥50 years old
Asia Pacific	Australia	25	-	315	6	139	-
	Other Countries	671	27	1,132	1	123	2
Latin America	Brazil	617	-	1,247	-	167	-
	Chile	317	4	958	10	346	4
	Colombia	430	-	1,542	-	226	-
	Guatemala	10	-	13	-	2	-
	Panama	166	-	201	1	30	-
	Other Countries	415	29	1,102	29	226	9
Middle East and Africa	Oman	62	-	190	-	72	-
	Qatar	78	-	412	-	86	-
	Saudi Arabia	836	1	1,395	2	283	-
	Other Countries	128	-	457	-	56	-
Rest of Europe	Germany	74	2	266	25	138	22
	Ireland	112	14	546	30	191	21
	Netherlands	44	3	242	26	173	25
	Other Countries	427	24	1,249	51	574	70
Spain	Spain	1,947	67	4,973	338	2,263	133
USA and Canada	USA and Canada	175	3	584	-	300	10
Total		**6,534**	**174**	**16,824**	**519**	**5,395**	**296**

The 2025 figures cover 99.70% of Applus+ employees.

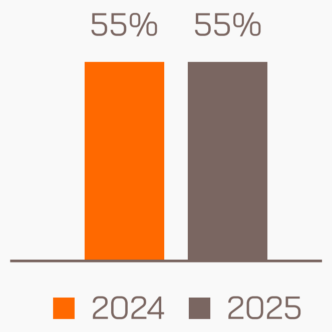
Number of employees covered by tier and dedication in 2025

Region	Region/country	Dedication	Tier 1, 2 & 3	Tier 4	Operational employees & others	Total
Asia Pacific	Australia	Full-Time	9	18	452	479
		Part-Time	-	-	6	6
	Other Countries	Full-Time	49	129	1,748	1,926
		Part-Time	3	-	27	30
Latin America	Brazil	Full-Time	4	23	2,004	2,031
		Part-Time	-	-	-	-
	Chile	Full-Time	4	39	1,578	1,621
		Part-Time	-	-	18	18
	Colombia	Full-Time	4	21	2,173	2,198
		Part-Time	-	-	-	-
	Guatemala	Full-Time	-	-	25	25
		Part-Time	-	-	-	-
	Panama	Full-Time	1	7	389	397
		Part-Time	-	-	1	1
	Other Countries	Full-Time	17	53	1,673	1,743
		Part-Time	-	-	67	67
Middle East and Africa	Oman	Full-Time	1	9	314	324
		Part-Time	-	-	-	-
	Qatar	Full-Time	2	7	567	576
		Part-Time	-	-	-	-
	Saudi Arabia	Full-Time	5	19	2,490	2,514
		Part-Time	-	1	2	3
	Other Countries	Full-Time	15	19	607	641
		Part-Time	-	-	-	-
Rest of Europe	Germany	Full-Time	25	14	439	478
		Part-Time	-	-	49	49
	Ireland	Full-Time	10	5	834	849
		Part-Time	-	-	65	65
	Netherlands	Full-Time	7	39	413	459
		Part-Time	1	4	49	54
	Other Countries	Full-Time	51	125	2,074	2,250
		Part-Time	2	15	128	145
Spain	Spain	Full-Time	239	262	8,682	9,183
		Part-Time	5	8	525	538
USA and Canada	USA and Canada	Full-Time	56	398	605	1,059
		Part-Time	-	1	12	13
Total			**510**	**1,216**	**28,016**	**29,742**

Information added in 2025 thanks to the optimisation of information collection mechanisms.

Employees covered by collective agreements

	Employees covered by collective agreements
2025	55%
2024	55%



Currently, there are 18 countries where the Group has collective-bargaining agreements.

	Number of countries with collective-barganing agreements
2025	18
2024	19

Number of employees covered by collective agreements in 2025

Region	Region/country	Employees covered by collective agreements	% Employees covered by collective agreements
Asia Pacific	Australia	423	87%
	Other Countries	73	4%
Latin America	Brazil	2,031	100%
	Chile	306	19%
	Other Countries	379	9%
Middle East and Africa	Other Countries	-	0%
Rest of Europe	Germany	366	69%
	Ireland	899	98%
	Netherlands	508	99%
	Other Countries	1,394	58%
Spain	Spain	9,647	99%
USA and Canada	USA and Canada	306	29%
Total		**16,332.00**	**55%**

The 2025 figures cover 99.70% of Applus+ employees.

Number of dismissals by gender and organisational level

Gender	Male		Female		Total	
Organisational level	Tier 1, 2 & Tier 3	Others	Tier 1, 2 & Tier 3	Others	Dismissals	%
2025	21	1,497	4	420	1,942	6.5%
2024	14	1,768	1	362	2,145	7.7%

Number of employees covered by collective agreements in 2024

Region	Region/country	Employees covered by collective agreements	% Employees covered by collective agreements
Asia Pacific	Australia	375	76%
	Other Countries	62	3%
Latin America	Brazil	1,133	100%
	Chile	255	18%
	Other Countries	494	11%
Middle East and Africa	Other Countries	12	0%
Rest of Europe	Germany	400	76%
	Ireland	888	98%
	Netherlands	504	99%
	Other Countries	1,400	58%
Spain	Spain	9,484	99%
USA and Canada	USA and Canada	278	25%
Total		**15,285.00**	**55%**

The 2024 figures cover 99,70% of Applus+ employees.

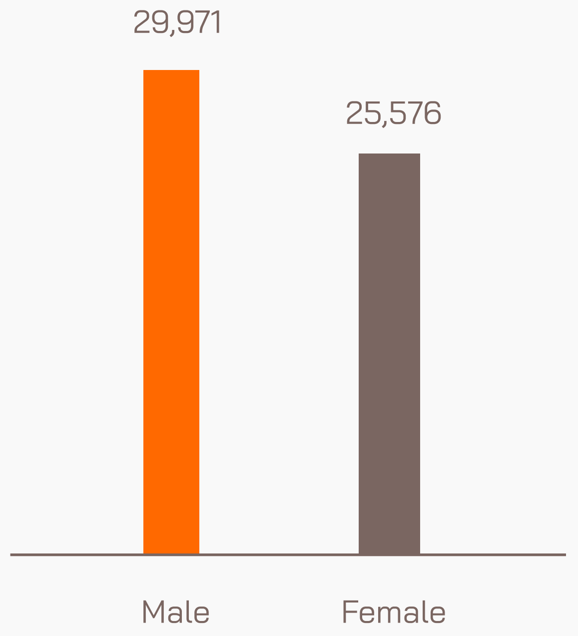
Employees with functional diversity

	Employees with functional diversity	Ratio
2025	356	1.20%
2024	330	1.18%

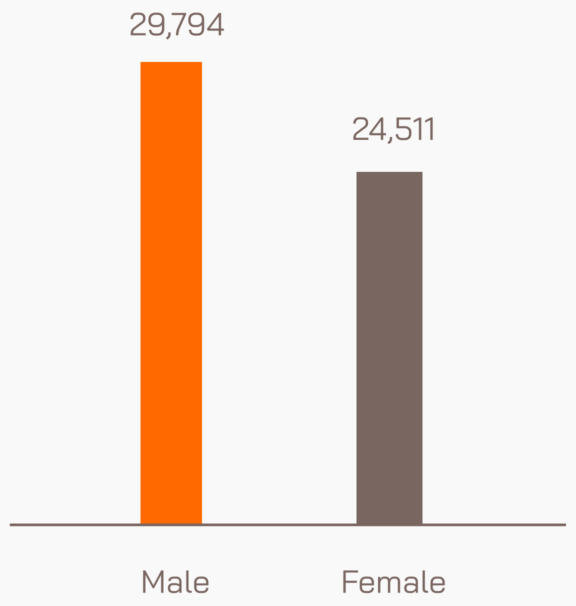
Salary gap by gender

	SALARY GAP BY GENDER			
	2025		2024	
	AVG by Gender	Gap Gender	AVG by Gender	Gap Gender
Male	29,971 €	-14.66%	29,794 €	-17.73%
Female	25,576 €		24,511 €	

Salary gap by gender 2025 (€)



Salary gap by gender 2024 (€)



(*) Salary gap: understood as the difference between the gross annual wage of men and of women, expressed as percentage of the gross annual wage of men.

(**) The remuneration data provided in this Annex only considers our employees' base salary, because due to the peculiarity of our activities, allowances, overtime and bonus systems are closely linked to the projects performed; and therefore including these would distort the data provided for gender. Moreover, to guarantee the comparability of the information, data regarding part-time and employees contracted for less than a year has been extrapolated to full-time employees for the whole year.

Salary gap by organisational level in 2025

SALARY GAP BY ORGANISATIONAL LEVEL (€) 2025		
Level	**Gender**	AVG by Level
Level 1, 2 & 3	Male	63,087
Level 1, 2 & 3	Female	48,942
Level 4	Male	31,595
Level 4	Female	26,643
Level 5	Male	29,705
Level 5	Female	24,676
Level 6	Male	15,715
Level 6	Female	19,201

Salary gap by organisational level in 2024

SALARY GAP BY ORGANISATIONAL LEVEL (€) 2024		
Level	**Gender**	AVG by Level
Level 1, 2 & 3	Male	61,927
Level 1, 2 & 3	Female	48,073
Level 4	Male	33,608
Level 4	Female	25,793
Level 5	Male	28,632
Level 5	Female	23,473
Level 6	Male	17,405
Level 6	Female	19,229

Salary gap by age in 2025

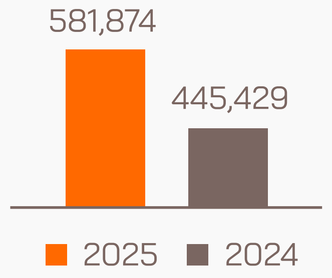
	<30 years	≥ 30 years <50	≥50 years
Male	19,615	29,427	43,141
Female	17,780	26,232	34,234

Salary gap by age in 2024

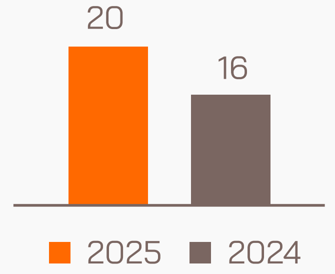
	<30 years	≥ 30 years <50	≥50 years
Male	19,581	28,926	44,220
Female	17,295	25,018	33,690

Training hours

	Training hours
2025	581,874
2024	445,429



	Training hours per employee
2025	20
2024	16



The 2025 figures cover 99.70% of Applus+ employees. Executive Committee in Spain not included.

Environmental indicators

Environment basis of reporting

Purpose

The purpose of this document is to define the basis for Applus+ environmental data (consumption, emissions and waste).

Scope

The information collected within the company encompasses all the companies that make up Applus+.

Reporting period

The environmental information collected on the Group corresponds to a 12-month period, which runs from 1 November of the previous year to 31 October of the reporting year; the financial data includes information for the calendar reporting year.

Reporting framework

Applus+ adheres to internationally recognised standards, frameworks, initiatives and regulatory requirements that ensure the quality, comparability and transparency of the information reported. In particular, the report is prepared in accordance with:

- Reporting standards: Global Reporting Initiative (GRI), Greenhouse Gas Protocol (GHG Protocol)
- Disclosure systems: Carbon Disclosure Project (CDP)
- International initiatives: United Nations Global Compact (UNGC)
- Climate-related reporting frameworks: Task Force on Climate-related Financial Disclosures (TCFD)
- Applicable regulations

For the accounting of GHGs, the financial control approach is applied.

Sources of information

Environmental indicators use data from various sources of information, which can be classified as internal and external to the company.

Internal sources

#	Source	Description
1	Applus Site Management (ASM)	The ASM tool is used to manage Applus+ facilities and supply consumption. The consumption data collected in the tool and provided by local managers are electricity, district heating, gaseous fuel, liquid fuel and water.
2	Financial accounts	Consolidated financial accounts information at Group level, such as revenue and expense data (capital expenses and operating expenses), provides insight into the composition of our supply chain sectors.
3	Human Resources database	The Human Resources database provides the number of Group employees in the different geographical areas where Applus+ is present.
4	Employee commuting survey	The internal survey allows us to identify commuting patterns (modes of transport and distance travelled) of the Group's employees.
5	Waste database	The waste generated in our offices is aggregated at corporate level in order to have a database containing the type, quantity and destination.

External sources

#	Source	Description
1	IEA	International Energy Agency (IEA). *Emission factors: Database documentation and Life Cycle Upstream Emissions Factors.*
2	IPCC	Intergovernmental Panel on Climate Change (IPCC). (2006). *IPCC Guidelines for National Greenhouse Gas Inventories.* The Global Warming Potential (GWP) used is from IPCC AR4 (100 years) for Scope 1 and 2 emissions, and IPCC AR6 (100 years) for Scope 3 emissions.
3	UK Government	UK Government. *GHG Conversion Factors: Conversion factors: condensed set (for most users).*
4	WIOD	Tool owned by PwC based on the macroeconomic model WIOD, *World Input-Output Database.*
5	Other	This category includes other sources, such as conversion factors used for density, annual fuel price or currency exchange rates.
6	Suppliers	Data provided by our suppliers, such as data from our travel agencies. .
7	WRI	World Resources Institute (WRI). *Aqueduct 3.0 Country Rankings.*
8	EPA's USEEIO	United States Environmental Protection Agency (EPA). *Environmentally-Extended Input-Output (USEEIO) v2.0.1.*
9	Watershed's CEDA	Watershed. *Comprehensive Environmental Data Archive (CEDA) version 6.*
10	CDP Database	Carbon Disclosure Project (CDP). Emission factors sourced from suppliers *reporting their environmental data to the CDP.*
11	U.S. EPA EF Hub	United States Environmental Protection Agency (EPA). *Emission Factors (EF) Hub.*
12	AIB	Association of Issuing Bodies (AIB). European Residual Mix Results.

Indicators

The indicators used to assess the performance of Applus+ are classified into four categories: energy, emissions, water and waste. Emissions include carbon dioxide (CO_2), methane (CH_4) and nitrous oxide (N_2O).

The table below details the internal and external sources involved in calculating the indicators.

	Internal source	External source
Energy		
Energy consumption within the organisation	1	2 5
Fuel consumption	1	2 5
Electricity consumption	1	5
District heating consumption	1	5
Energy intensity per revenue	1 2	2 5
Energy intensity per employee	1 3	2 5
Emissions		
Total GHG emissions	1 2 4	1 2 3 5 8 9 10 11
Scope 1	1	2 5
Scope 2	1	1 5 12
Scope 3	1 2 4	1 2 3 5 8 9 10 11
Purchased goods and services	2	8 9 10
Capital goods	2	8 9 10
Fuel and energy-related activities (not included in scope 1 or scope 2)	1	1 3 5
Business travel	2	2 3 11
Employee commuting	3 4	1 3 5
Emission intensity (scope 1 and 2) per revenue	1 2	1 2 5
Emission intensity (scope 1 and 2) per employee	1 3	1 2 5
Water		
Total water withdrawal	1	
Total water withdrawal with water stress	1	7
Groundwater	1	
Third-party water	1	
Waste		
Total weight of waste	5	
Non-disposable waste	5	
Disposable waste	5	
Hazardous waste	5	
Non-hazardous waste	5	

Estimates

In situations where no evidence is available, an estimate of the data is made following internal judgement based on the preceding data. This ensures that the data is complete and that there are no gaps in information.

Recalculation of data

In order to ensure a consistent comparison of the data with the defined base year, a recalculation policy is developed for cases where significant variations may occur that need to be incorporated into the base year emissions.

The significance threshold set to trigger the recalculation of base year emissions is 5%. Recalculations may be triggered by any of the following:

- Structural changes, such as acquisitions, divestments, mergers or the outsourcing and internalisation of activities.
- Changes to calculation methodology or improvement of data accuracy.
- Changes due to errors in data.

Results[1]

The year 2019 is the base year used as a reference, as it has reliable, accurate and representative information for the entire Group.

In this report, the recalculation policy defined in the *Applus+ Environment Basis of Reporting* document has been applied to reflect methodological changes in the calculation of Scope 2, the update of the organizational boundary resulting from acquisitions and divestments, as well as the review of certain Scope 3 categories, in order to ensure the comparability of the information.

Energy

Data are expressed in gigajoule (GJ) units, except for intensity data. Energy intensity per revenue is expressed in gigajoules per million euros (GJ/€M) and energy intensity per employee is expressed in gigajoules per employee (GJ/employee).

The energy intensity indicator covers energy consumption within the organisation and includes fuel, electricity and district heating as energy sources.

Energy consumption within the organization	2024	2025
Fuel	626,544	626,062
Non-renewable sources	622,164	619,354
Renewable sources	4,380	6,709
Electricity	323,102	315,434
Non-renewable sources	48,166	32,616
Renewable sources	274,936	282,818
District heating	40,924	40,155
Non-renewable sources	40,924	40,155
Renewable sources	0	0
Total	**990,571**	**981,652**

Energy intensity	2024	2025
Energy intensity by revenues	446.0	420.9
Energy intensity by employee	35.4	33.0

1. Due to rounding, some totals may not equal the sum of their component parts.

Emissions

Data are expressed in units of tonnes of CO_2 equivalent (tCO_2eq), except for intensity data. Emission intensity per revenue is expressed in tonnes of CO_2 equivalent per millions of euros (tCO_2eq /€M), and energy intensity per employee is expressed in tonnes of CO_2 equivalent per employee (tCO_2eq /employee).

The emission intensity indicator covers direct emissions (Scope 1) and indirect GHG emissions from power generation (Scope 2).

Emissions	2024	2025
Direct (Scope 1) GHG emissions	44,051	44,172
Energy indirect (Scope 2) GHG emissions	5,410	3,830
Other indirect (Scope 3) GHG emissions	263,956	269,062
Purchased goods and services	153,789	152,596
Capital goods	33,516	40,415
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	11,994	11,621
Business travel	27,405	26,396
Employee commuting	37,252	38,033
Total	**313,417**	**317,064**

Energy indirect (Scope 2) GHG emissions	2024	2025
Location-based method	23,855	23,545
Market-based method	5,410	3,830

GHG emissions intensity	2024	2025
GHG emissions intensity by revenues	22.3	20.6
GHG emissions intensity by employee	1.8	1.6

Base year comparison

Data are expressed in units of tonnes of CO_2 equivalent (tCO_2eq). The table shows the recalculated base year, taking into account the companies acquired and sold, as well as the fiscal year and its comparison with the recalculated base year.

Emissions	2019	2025	Var. 2025 vs 2019
Direct and indirect GHG emissions (Scope 1 and 2)	79,071	48,001	-39%
Direct (Scope 1) GHG emissions	44,985	44,172	-2%
Energy indirect (Scope 2) GHG emissions	34,086	3,830	-89%
Other indirect (Scope 3) GHG emissions	228,556	202,251	-12%
Purchased goods and services	142,995	152,596	7%
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	17,249	11,621	-33%
Employee commuting	68,311	38,033	-44%
Total	**307,627**	**250,252**	**-19%**

Water

Data are expressed in units of megalitres (ML).

Water withdrawal from all areas	2024	2025
Groundwater	332	253
Third-party water	566	420
Total	**898**	**673**

Water withdrawal from all areas with water stress	2024	2025
Groundwater	332	253
Third-party water	127	98
Total	**459**	**351**

Waste[2]

Data are expressed in units of metric tonnes (t).

Waste by composition	2024	2025
Construction and demolition wastes	1,232	1,230
Metal wastes, mixed ferrous and non-ferrous	245	712
Discarded vehicles	712	600
Rubber wastes	473	451
Household and similar wastes	488	367
Industrial effluent sludges	95	314
Wood wastes	236	264
Metal wastes, ferrous	49	195
Paper and cardboard wastes	170	188
Other	471	519
Total	**4,170**	**4,840**

Waste diverted from disposal	2024	2025
Hazardous waste	948	833
Preparation for reuse	438	605
Recycling	12	140
Other recovery operations	498	88
Non-hazardous waste	2,091	2,343
Preparation for reuse	1,572	828
Recycling	189	922
Other recovery operations	331	593
Total	**3,039**	**3,177**

Waste directed to disposal	2024	2025
Hazardous waste	113	368
Incineration (with energy recovery)	2	13
Incineration (without energy recovery)	0	0
Landfilling	1	0
Other disposal operations	111	355
Non-hazardous waste	22	1,037
Incineration (with energy recovery)	0	15
Incineration (without energy recovery)	0	0
Landfilling	0	945
Other disposal operations	22	77
Total	**135**	**1,405**

Waste with unknown destination	2024	2025
Hazardous waste	2	2
Non-hazardous waste	994	257
Total	**997**	**259**

2. The waste data cover 35% of 2025 revenues and 40% of those from 2024.

Methodology for the double materiality analysis

1. Approach and scope

The double materiality analysis covers the full range of activities and divisions of the Group—**Energy & Industry, Laboratories, Automotive and IDIADA**—as well as corporate support functions. Its scope includes all geographies in which Applus+ operates, incorporating both direct impacts and indirect impacts arising from the value chain.

Based on the **context analysis** carried out in 2025, which identifies key regulatory trends, stakeholder expectations, sector-specific risks and benchmarking against reference companies in the Testing, Inspection & Certification (TIC) sector, a list of topics and subtopics was defined in accordance with the structure of the European Sustainability Reporting Standards (ESRS).

2. Identification of impacts, risks and opportunities (IROs)

For each subtopic, the relevant **Impacts, Risks and Opportunities** (IROs) were identified in the context of Applus+ operations, mapped against the value chain and classified according to their link to environmental, social or governance matters. Only those IROs considered significant for the Company were selected for the materiality assessment.

3. Impact materiality assessment

Impact materiality was calculated by considering three main dimensions:

- **Severity of impact,** assessed on the basis of its scale, severity and remediability.
- **Likelihood of occurrence,** weighted according to the time horizon (short, medium or long term).
- **Type of impact,** distinguishing between environmental, social or human rights impacts.

A scoring model with a 1 to 5 scale was applied for each variable, incorporating weighting factors based on geographical scope (global, regional or limited) and the reversibility of the impact.

4. Financial materiality assessment

Financial materiality was determined by assessing the potential effects of sustainability factors on the Group's financial position and performance, taking into account four impact dimensions:

- **Financial** (variations in revenue, costs or margins)
- **Regulatory and legal compliance**
- **Operations and business continuity**
- **Corporate reputation**

Each dimension was scored on a 1 to 5 scale, based on the magnitude of the effect and the likelihood of occurrence, differentiating between short-term (≤ 1 year), medium-term (1–5 years) and long-term (> 5 years) time horizons.

5. Scales & prioritisation criteria

The scores obtained for both dimensions—impact and financial—were integrated into a matrix that allows the most relevant topics to be visualised based on their relative position.

Subtopics scoring above the defined thresholds in either dimension were classified as **material**, in accordance with the criteria established by EFRAG.

6. Internal participation & validation

The process was conducted through **working sessions with key organisational functions and operational divisions**, which assessed each sustainability subtopic across both dimensions using harmonised scales and pre-defined criteria.

These sessions enabled the incorporation of expert input from operational divisions and ensured the traceability and robustness of the results.

Reference tables

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	Sustainability Report 2025
Business model	**Description of the Group´s business model**	GRI 2-1 Organizational details GRI 2-2 Entities included in the organization's sustainability reporting GRI 2-6 Activities, value chain and other business relationships GRI 2-22 Statement on sustainable development strategy GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments	About Applus+ Message from the CEO Sustainability approach Value to customerRelationship with clients Governance information Value to peopleSocial information Environmental information Health and safety
Information on environmental matters	**Policies**	*GRI 2-23 Policy commitments*	Environmental information. Focus on Environmental Management
	Main risks	*GRI 201-2 Financial implications and other risks and opportunities due to climate change*	Risks and opportunities
	General	GRI 2-27 Compliance with laws and regulations	Environmental information. Focus on Environmental Management
	Contamination	GRI 2-24 Embedding policy commitments	Environmental information. Focus on Environmental Management
	Circular economy and waste prevention and management	GRI 306-1 Waste generation and significant waste-related impacts GRI 306-2 Management of significant waste-related impacts GRI 306-3 Waste discharge GRI 306-4 Waste diverted from disposal GRI 306-5 Waste directed to disposal	Environmental information. Waste
	Sustainable use of resources	GRI 302-1 Energy consumption within the organisation GRI 302-2 Energy consumption outside of the organization GRI 302-3 Energy intensity GRI 302-4 Reduction of energy consumption GRI 302-5 Reductions in energy requirements of products and services GRI 303-1 Interaction with water as a shared resource GRI 303-2 Management of water discharge-related impacts GRI 303-3 Water withdrawal	Environmental information. Environmental indicators
	Climate change	GRI 305-1 Direct (Scope 1) GHG emissions GRI 305-2 Energy indirect (Scope 2) GHG emissions GRI 305-3 Other indirect (Scope 3) GHG emissions GRI 305-4 GHG emissions intensity	Environmental information Environmental indicators
	Protection of biodiversity	-	Our activities do not impact on biodiversity

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	Sustainability Report 2025
Information on social and personnel matters	**Policies**	GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments	Governance information Social information
	Main risks	GRI 2-23 Policy commitments	Risk management
	Employment	GRI 2-7 Employees GRI 401-1 New employee hires and employee turnover GRI 401-2 Benefits which are standard for full-time employees of the organisation but are not provided to temporary or part-time employees GRI 401-3 Parental leave GRI 405-1 Diversity of governance bodies and employees	About Applus+ Governance information Social information Data related to human resources
	Work organisation	GRI 2-30 Collective bargaining agreements	Social information Data related to human resources
	Health and safety	GRI 403-1 Occupational health and safety management system GRI 403-2 Hazard identification, risk assessment and incident investigation GRI 403-3 Occupational health services GRI 403-4 Worker participation, consultation and communication on occupational health and safety GRI 403-5 Worker training on occupational health and safety GRI 403-6 Promotion of workers' health GRI 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships GRI 403-8 Workers covered by an occupational health and safety management system GRI 403-9 Work-related injuries GRI 403-10 Work-related ill health	Health and safety

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	Sustainability Report 2025
Information on social and personnel matters	**Company relations**	GRI 2-30 Process to determine remuneration	Stakeholders engagement and materiality Social information
		GRI 402-1 Minimum notice periods regarding operational changes	
	Training	GRI 404-1 Average hours of training per year per employee	Social information Data related to human resources
		GRI 404-2 Programs for upgrading employee skills and transition assistance programs	
		GRI 404-3 Percentage of employees receiving regular performance and career development reviews	
	Accessibility	GRI 2-24 Embedding policy commitments	The Group has workplaces where access for people with reduced mobility is facilitated, including employees, collaborators, clients, and visitors. There are parking spaces and toilets for people with disabilities.
	Equality	GRI 2-24 Embedding policy commitments	Social information Corporate governance Integrity and Compliance
		GRI 405-1 Diversity of governance bodies and employees	
		GRI 405-2 Ratio of basic salary and remuneration of women to men	
		GRI 406-1 Incidents of discrimination and corrective actions taken	
Information on the respect of human rights	**Policies**	GRI 2-23 Policy commitments	Social information Integrity and Compliance
		GRI 2-24 Embedding policy commitments	
		GRI 412-2 Employee training on human rights policies or procedures	
	Main risks	GRI 2-23 Policy commitments	Value to peopleSocial information

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	Sustainability Report 2025
Information on the respect of human rights	**Human rights**	GRI 2-24 Embedding policy commitments	Social information Integrity and Compliance
		GRI 411-1 Incidents of violations involving rights of indigenous peoples	Integrity and Compliance
		GRI 412-2 Employee training on human rights policies or procedures	Integrity and Compliance
		GRI 413-1 Operations with local community engagement, impact assessments and development programs	Social action
		GRI 413-2 Operations with significant actual and potential negative impacts on local communities	Integrity and Compliance
		GRI 414-1 New providers that were screened using social criteria	Supply chain management
		GRI 414-2 Negative social impacts in the supply chain and actions taken	Supply chain management
Information related to combating bribery and corruption	**Policies**	GRI 2-23 Policy commitments	Integrity and Compliance
		GRI 2-24 Embedding policy commitments	
		GRI 205-2 Communication and training on about anti-corruption policies and procedures	
		GRI 415-1 Political contributions	
	Main risks	GRI 205-1 Operations assessed for risks related to corruption	Risk management
	Integrity and Compliance	GRI 2-16 Communication of critical concerns	Integrity and Compliance
		GRI 205-3 Confirmed incidents of corruption and actions taken	

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	Sustainability Report 2025
Information on the company	**The company's commitment to sustainable development**	GRI 2-22 Statement on sustainable development strategy GRI 2-28 Membership associations GRI 2-29 Approach to stakeholder engagement GRI 201-1 Direct economic value generated and distributed GRI 413-1 Operations with local community engagement, impact assessments and development programs GRI 204-1 Proportion of spending on local suppliers GRI 308-1 New suppliers that were screened using environmental criteria GRI 414-1 New providers that were screened using social criteria	Message from the CEO Sustainability approach Stakeholders engagement and materiality Supply chain management Financial information
	Clients	GRI 2-23 Policy commitments GRI 418-1 Substantiated complaints concerning breaches of customer	Company-specific information
	Tax information	GRI 207-1 Approach to tax GRI 207-2 Tax governance, control, and risk management GRI 207-3 Stakeholder engagement and management of concerns related to tax GRI 207-4 Country-by-country reporting	Sustainability approach Financial information

Applus+

Together beyond standards