Together beyond standards

Sustainability report

2024

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About Applus+

GRI 2-6

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 to minimise their environmental impact. With a team of over 28,000 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 65 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***.

TOTAL REVENUE BY INDUSTRY

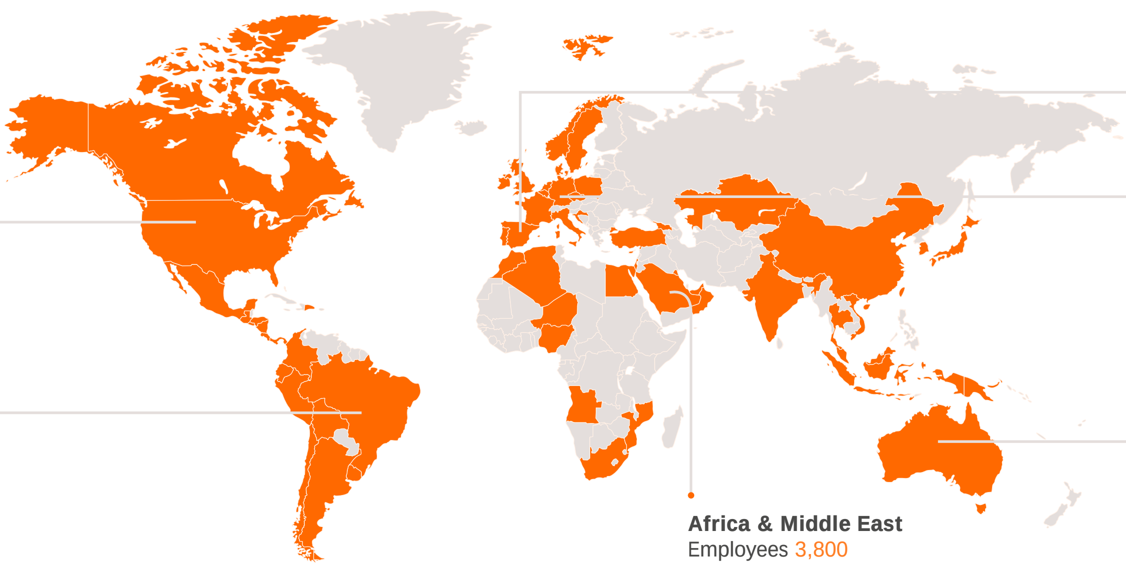
Renewables, power, infrastructure 31%
Automotive 19%
Oil & Gas OPEX 16%
IDIADA 16%
Laboratories 13%
Oil & Gas CAPEX 5%

28,034
Number of employees

2,209
Total revenue (€M)

65
Countries across all continents

Accredited by major international organisations



OUR DIVISIONS

We are present in the main industrial sectors through our four divisions.

ENERGY & INDUSTRY DIVISION

We enhance our clients' performance and profitability across their projects, assets and facilities by 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.

CORE SERVICES:

- Inspection and QA/QC
- Engineering and consulting
- 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 clients' products.

CORE SERVICES:

- Materials and structures
- Electrical 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 2024, we performed over 13 million vehicle inspections.

CORE SERVICES:

- Statutory vehicle inspections for government programmes
- Public service vehicle inspections
- Off-leasing vehicle inspections
- Vehicle condition, emission and registration inspection
- Road safety education
- Technical services such as remote data collection and business process management

IDIADA DIVISION

The IDIADA Division has been providing services to the automotive industry for over 30 years. We offer product development services, including design, engineering, testing and homologation, worldwide through an international network of subsidiaries and branch offices.

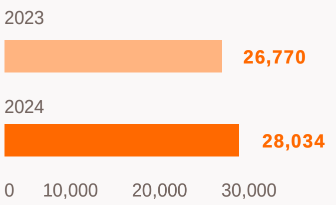
CORE SERVICES:

- Testing and engineering
- Worldwide homologation and product certification
- Proving ground
- Facility design

OUR DIVISIONS IN FIGURES

EMPLOYEES

28,034

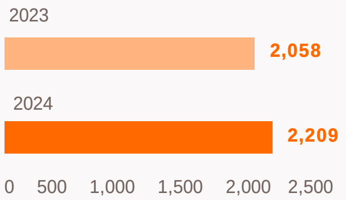


EMPLOYEES BY BUSINESS AREA

- Energy & Industry **16,674**
- Laboratories **2,857**
- IDIADA **3,466**
- Automotive **5,037**

REVENUE

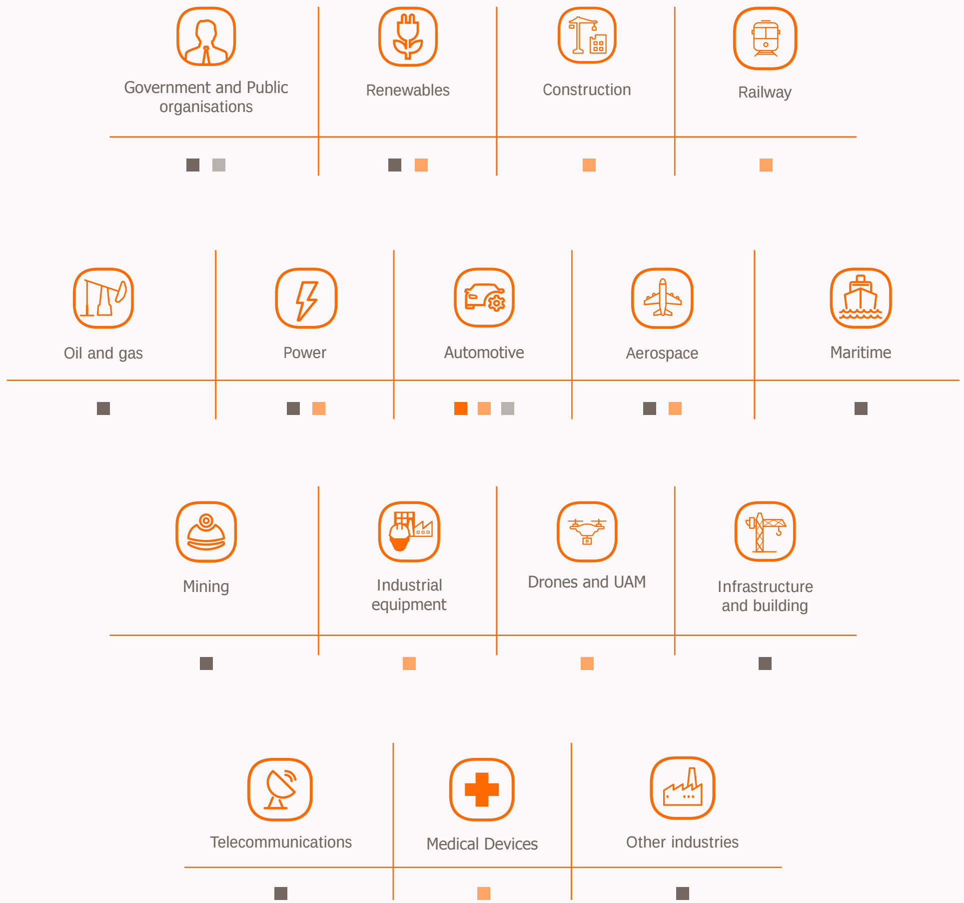
€2,209M



REVENUES BY BUSINESS AREA

- E&I Revenue (M€) **1,137**
- Laboratories Revenue (M€) **287**
- IDIADA Revenue (M€) **356**
- AUTO Revenue (M€) **429**

INDUSTRIES IN WHERE WE OPERATE



Energy & Industry | Laboratories | IDIADA | Automotive

02

Message from the CEO

GRI 2-22

MESSAGE FROM THE CEO

> Applus+ has experienced a period of transformation in 2024, a year defined by strategic milestones and our ongoing commitment to excellence, sustainability and innovation, fundamental pillars that will continue to drive our growth in the years ahead.
>
> **Richard Barlett**
> CEO

One of the most significant events was the successful completion of the takeover bid for the Group's shares. As a result, Applus+ now has Amber EquityCo —a consortium formed by private equity funds ISquared and TDR— as its main shareholder.

Another key milestone this year was the renewal of the IDIADA contract for 25 years. This achievement strengthens our position in the automotive sector and reaffirms our commitment to sustainable mobility and the development of the vehicles of the future.

Our financial performance in 2024 reflects the success of the *2022-2024 Strategic Plan*, with all objectives fully achieved, laying a solid foundation for our future evolution. We generated revenue of €2,209 million, with growth of 7.3% in relation to the year before, and a stronger operating margin of 12.1%.

We have achieved all sustainability objectives outlined in the *Strategic Plan*, reflecting our commitment to sustainability and long-term vision. In corporate governance, 99% of our employees have once again completed training and adhered to our *Code of Ethics*, a fundamental part of our culture, based on integrity, impartiality and transparency.

Our people are the driving force behind our continued success. Approximately, 85% of our employees are hired locally, allowing us to maintain a local essence with global reach while contributing to the development of the communities where we operate.

As part of our ongoing efforts to foster a fair workplace, we host professional development events where employees share insights and experiences in fields traditionally underrepresented by certain groups, encouraging broader participation and growth across the organization.

We promote the professional development of our experts through continuous training initiatives, enabling us to fill 69% of vacancies through internal promotions. We also invest in technological advancement, with 147 active patents from 26 different families and a Digital Community that fosters internal synergies and serves as an innovation hub. In 2024, more than 25,000 employees have been trained in cybersecurity, and we have published our policy on the use of artificial intelligence (AI), ensuring responsible technological development aligned with our values.

Employee wellbeing and workplace safety are central to our organizational values, demonstrated through flagship initiatives such as our Annual Safety Day—now in its 11th consecutive year— alongside the revision of our Golden Safety Rules and continued reinforcing our Health and Safety programs. These dedicated efforts have contributed to a 23% decrease in accident rates over the last three years, which reinforces our unwavering commitment to providing a safe, healthy, and compliant environment for every member of our team.

Through our services, we contribute to improved quality of life by supporting the safety and reliability of vehicles, products, medical devices, and aviation materials. We also promote responsible resource use and environmental stewardship through initiatives that include support for the development of electric and hybrid technologies, certification services, environmental impact assessments, and planning for more efficient operations.

Our portfolio also includes solutions related to energy optimization, environmental monitoring, and emissions management.

Within our own operations, we have made progress in reducing our environmental impact. Greenhouse gas emissions (scopes 1 and 2) have decreased by 37%, and our energy intensity per unit of revenue has improved by 17% compared to our baseline year.

Additionally, 90% of the electricity we consume comes from renewable sources These actions have been recognised by several independent organisations: in 2024, Applus+ was ranked as the leading Spanish company in the Standard Ethics sustainability ranking, was featured in *TIME* magazine and Statista's inaugural list of the "World's Most Sustainable Companies" and was named one of Europe's climate leaders by The Financial Times and Statista for the third consecutive year.

We look to the future with determination, aligning our growth with global trends such as the energy transition, electrification and connectivity. In this new stage, our strategy will focus on operational efficiency, innovation and sustainable growth. We will continue investing in the development of proprietary technology to anticipate the needs of the market and our clients, promoting AI, the Internet of Things and other advanced tools to enhance efficiency and competitiveness.

At Applus+, our purpose is clear: to continue being the trusted partner of our clients by providing cutting-edge solutions that drive their growth. Thanks to the effort and commitment of our entire team, we are ready to face the future with ambition and continue building a safer, more efficient and sustainable world.

I would like to thank everyone who is part of Applus+ for their dedication and commitment. Together, we continue to move forward and go above and beyond standards.

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Our company

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3.1 Highlights

BUSINESS

Exceeded the **financial targets** from the Strategic Plan: **7.3%** revenue increase in relation to the year before and **11.6%** operating margin

Acquisition of **Keystone** in US, specialised in industrial testing including medical devices

2
New patents

IDIADA concession renewal for another **25 years**

ENVIRONMENT

90%
Electricity from renewable sources

17%
Reduction of the energy intensity rate by revenues compared to last year

37%
Reduction of GHG (Scope 1 and 2) emissions compared to the base year

9%
Reduction of GHG (Scope 3) emissions compared to the base year

SOCIAL

85%
Local employees

69%
Internal promotion

1,302
People involved in innovation (not full-time dedicated)

33%
Reduction in the lost time incident rate compared to 2021

GOVERNANCE

The process of **takeover bid** of the Company shares ended successfully

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

+25.000
Employees trained in cybersecurity

Publication of the policy regulating the use of **artificial intelligence**

3.2 Business model

OUR INPUTS

BUSINESS

- 750+ offices and laboratories
- €91.8M CAPEX
- +49.000 suppliers

ENVIRONMENT

- 971,767GJ of energy consumed, 29% from renewable sources
- 896ML of water consumed
- Targets of emissions reduction validated by SBTi

SOCIAL

- 28,034 employees
- 12 Golden Safety Rules

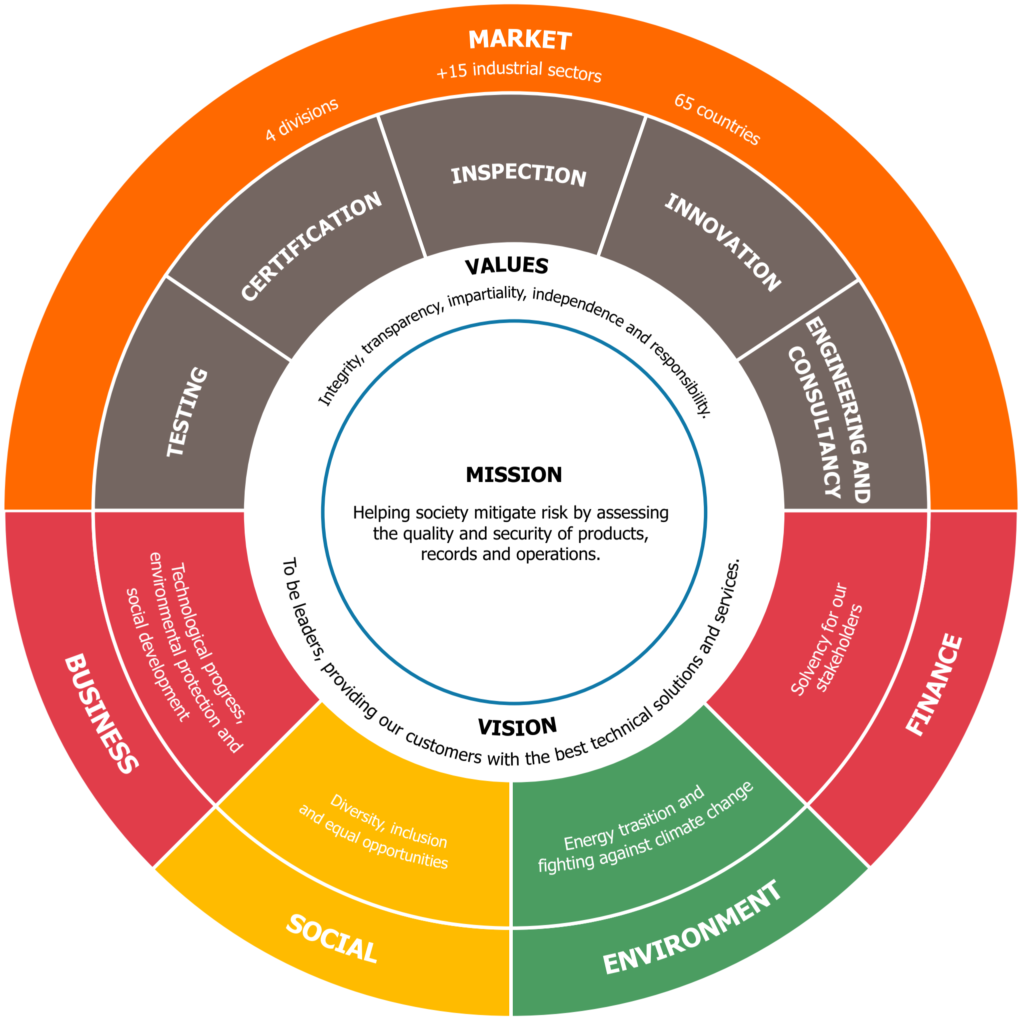
GOVERNANCE

- Compliance control model
- Risk management model

ECONOMIC

- Total assets €2,919.9M
- Adjusted free cash flow € 285.6M in 2023

OUR BUSINESS MODEL



OUR OUTPUTS

BUSINESS

- 512,590 hours invested in innovation
- 147 patents
- + 86% of our operations accredited or certified by third parties
- 56% sustainability services

ENVIRONMENT

- GHG emissions intensity (scope 1 and 2) of 1.67tCO_2eq/employee
- 37% reduction in emissions (scope 1 and 2) compared to 2019

SOCIAL

- 69% internal promotion
- 85% of employees are local staff
- 33% reduction in total recordable cases frequency since 2021
- €70,849 in donations

GOVERNANCE

- 99% professionals trained in the *Code of Ethics*
- Sustainalytics, CDP, Standard Ethics, Gaïa, S&P Global, MSCI Ratings

ECONOMIC

- € 2,209M of total income
- € 236.8M of adjusted operating profit
- € 291.6M adjusted cash flow from operations
- € 71.1M in acquisitions

3.3 Sustainability approach

BUSINESS CONTEXT

In 2024, the TIC sector continues its expansion, driven by tightening regulations and growing demand for services that ensure quality and safety in key industries such as automotive, renewable energy and consumer goods.

The increasing globalisation and complexity of supply chains have intensified the need for audits and certifications, particularly in a context marked by the rapid adoption of advanced technologies such as AI and the Internet of Things (IoT), are adopted at an accelerated rate.

Furthermore, the emphasis many organisations place on sustainability is driving demand for TIC services that ensure compliance with environmental, social and governance regulations, reinforcing trust among consumers and regulators.

Against this backdrop, Applus+ is designing a new *Strategic Plan* that will allow us to continue to strengthen our market position and align our growth with the key global megatrends.

- **Energy transition**
- **Electrification**
- **Connectivity**

To materialise this plan, we continue to rely on three strategic pillars: **leadership** in the sector, accelerating our response capacity in evolving markets; **innovation and technology** as drivers of growth and adaptation to the demands of sustainability and digitalisation; and the determination to remain a **trusted partner** for our clients, offering solutions that meet the highest standards of safety and sustainability.

In line with this strategic approach, we allocate the necessary resources to actively contribute to an increasingly regulated global business environment, aligned with the high-quality standards characterising the TIC sector.

FINANCIAL MANAGEMENT

Our financial success enables us to make a positive contribution to society in all the countries where we operate.

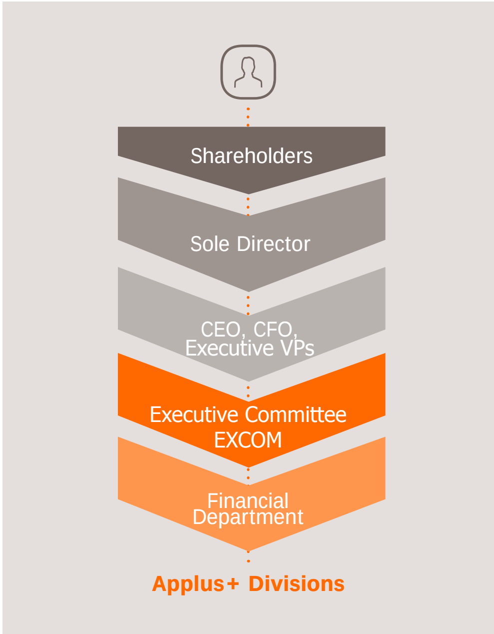
We generate both direct and indirect employment, meet our tax obligations and foster the development of our people's skills and competencies. We invest in research and innovation to stay ahead, respond to the needs and expectations of our clients and ensure that our services remain at the forefront.

Through a strong corporate governance structure, we are able to ensure that all our business areas meet or exceed their annual revenue and margin targets. However, growth must not compromise the sustainability, profitability, quality or integrity of our operations.

At Applus+, we understand that economic value creation is essential for sustainability. For this reason, we implement a financial management that brings resilience to our company and optimises benefits for all our stakeholders.

Our allocation of responsibilities ensures an effective financial management.

The Group's financial performance is managed by the Sole Director, the Chief Executive Officer (CEO), the Chief Financial Officer (CFO) and the divisional vice-chairs.



The Executive Committee conducts regular reviews of divisional financial reporting and performance, as well as the level of compliance with our *Strategic Plan*.

In a timely and transparent manner, we provide our stakeholders with high quality and **reliable financial information** on our financial performance and significant events.

We prepare our consolidated financial statements following the **International Financial Reporting Standards** approved by the European Union (IFRS-EU) and in accordance with Regulation EC 1606/2002 of the European Parliament and the European Council. We have an ***IFRS Manual*** to ensure the uniform application of accounting principles and standards, as well as valuation criteria, across all our companies. Additionally, we use a **single reporting package** with a standardised chart of accounts applicable to all of them.

Our **Internal Control over Financial Reporting System (ICFR)**, which is the responsibility of the Board of Directors through the Audit Committee, ensures the quality and reliability of the information published.

We are aware of the positive impact of our tax policy on the local level. We are committed to implementing best practices and control mechanisms in tax governance, enabling us to contribute to society while ensuring **responsible compliance with applicable tax laws** in all the regions where we operate.

Paying taxes in all countries where we operate is part of our corporate social responsibility.

SUSTAINABILITY APPROACH

Sustainability shapes our business strategy and drives us to improve our performance while helping our clients improve theirs through an increasingly broad and diverse portfolio of services.

For Applus+ sustainability is at the core. The sustainability approach guides our business, our services and our performance.

OUR PEOPLE

- We promote working environments that are underpinned by fairness, respect for human rights and effective occupational health and safety programmes.
- We strive to create a fair and competitive environment that provides opportunities for professional development and growth while retaining and attracting talented professionals.
- We recognise and respect the diverse backgrounds and perspectives of our employees, as affirmed in our *Global Anti-Discrimination Policy*.
- We train our professionals to develop their competencies and acquire new skills.
- We work to enhance their engagement, satisfaction and commitment to our company.

INNOVATION

- We work to develop sustainable services based on innovation, which contribute to reducing the impacts of our clients globally.
- We foster innovation by incorporating sustainability criteria into the technical knowledge of our employees and the services we develop.
- We create a working environment that fosters innovation, incorporating digitalisation as an essential part of any new project and providing the resources required for its development.
- We implement innovation programmes into each of our business units, encouraging and coordinating initiatives to promote creative thinking among our employees.

CORPORATE GOVERNANCE AND BUSINESS ETHICS

- Our operations are governed by corporate rules, policies and processes that define our corporate governance model.
- We ensure compliance with our corporate governance model through the Board of Directors, Sustainability Committee and Chief Compliance Officer.
- We promote the adoption of our *Code of Ethics* and we work to ensure its compliance through our partners and suppliers.
- We manage internal risks through anti-corruption policies and mechanisms to prevent malpractice, controlled by our Internal Audit department.

SUSTAINABLE PERFORMANCE

- We are firmly committed to preserving our environment and combating climate change.
- We implement policies and processes to conduct our operations while avoiding or reducing environmental impacts, applying the precautionary principle.
- We set goals and strategies that reflect our medium- and long-term environmental commitment.
- We establish rigorous controls to ensure compliance with environmental regulations in the countries where we operate.

STAKEHOLDER ENGAGEMENT

- We strive to meet the expectations of our stakeholders by operating ethically, transparently and responsibly at all times and providing them with communication channels.
- We work to improve these communication channels and provide faster and more effective responses through them.
- We foster fluid communication with our clients to enable us to understand and anticipate their needs and exceed their expectations.
- We forge strategic partnerships that enhance our sustainable performance, extending our principles throughout our supply chain.
- We actively engage with local communities in all the countries where we operate, supporting their development and improving their opportunities.

Each year, we commemorate relevant **international days** to highlight our commitment and raise awareness of key issues, in line with our sustainability strategy and actions.

On 21 May, we celebrated **World Day for Cultural Diversity for Dialogue and Development**, recognised by UNESCO to highlight the richness of the world's cultures and the essential role of intercultural dialogue in achieving peace and sustainable development.

To commemorate this date, we organised a round table with employees who left their home countries to grow professionally in other parts of the world. The participants discussed the challenges, lessons learned and opportunities of immersing themselves in a different society, culture and way of working. Everyone concluded that it is a very enriching experience.

Cultural diversity is a driving force for development, not only in terms of economic growth, but also as a means to enjoy a more enriching intellectual, emotional and spiritual life.

- February 14th — **World Energy Day**
- March 8th — **International Women's Day**
- May 21st — **World Day for Cultural Diversity for Dialogue and Development**
- June 1st — **International TIC Day**
- June 5th — **World Environment Day**
- June 23rd — **International Women in Engineering Day**
- September 16th — **International Day for the Preservation of the Ozone Layer**
- September 26th — **World Maritime Day**
- October 10th — **World Mental Health Day**
- December 3rd — **International Day of People with Disabilities**

RESPONSIBLE BUSINESS ALLIANCES

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

INSTITUTION/ PROGRAMME	PURPOSE	Applus+ PARTICIPATION
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, Aura, 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

This year, we have maintained our sustainability ratings and rankings recognitions and achieved two key milestones:

- **Standard Ethics Sustainability Rating**: Applus+ has achieved first place among Spanish companies in the Standard Ethics sustainability ranking, reflecting our environmental and social commitment.
- **Recognition by *The Financial Times***: For the third consecutive year, Applus+ has been included in the list of Europe's Climate Leaders, compiled by the British publication in collaboration with Statista, particularly for our emission reduction efforts.

3.4 Strategic plan 2022-2024

Our strategy is established within the framework of responsible and sustainable business management that contributes to create value to society.

The strategy is built upon three pillars:

Leadership	Innovation & Technology	Trusted Partner
We look for a leadership position in our key end markets, as this is critical in our industry. It provides investment capacity and regional or global coverage that attracts the best talent and supports the reputation and trust that we enjoy. We provide critical services to our clients, who have a desire to work with only the most reliable companies.	We must always be able to offer the best technical solutions to our clients, looking for ways to reduce down-time and costs and improve the accuracy of the information and the safety of the testing process. This pillar supports our leadership position.	In the business of providing quality and technical assurance and reducing risk in operations, our clients must trust us. Integrity is therefore central to our business, supporting the ability to constantly provide a good service and value. These aspects of service confidence have helped the Group to build and maintain long-term relationships with our customers.

These three pillars, combined with market-leading sustainability practices and the alignment of our services to sustainability megatrends, will ensure our long-term relevance to our customers, driving good financial performance and sustainable value creation.

PROGRESS IN 2024

The performance of the Applus+ Group during 2024 has been good, meeting the targets set in the Strategic Plan presented on November 2021.

- Revenue for the year ended 31 December 2024 was €2,209 million, which was 7.3% higher than last year reported revenue.
- The Adjusted Operating Profit, adjusted for other results, amortisation of acquisition intangibles and impairments, was €236.8 million, 12.0% higher than the adjusted operating profit in 2023.
- The margin of the Adjusted Operating Profit before accelerated amortization was of 12.1%.

All divisions have contributed to achieving these results.

During the year, the contract for the operation of the IDIADA Automotive Technology, S.A. concession was successfully renewed.

OUTLOOK FOR 2025 AND SUCCESSIVE YEARS

Good results obtained by the Applus Group, meeting the targets of the Strategic Plan approved in November 2021, give a good positive trend in the growth in the coming years.

Outlook for the coming years is that the main business indicators should continue growing, based on the following:

- Consolidation and integration of the last acquisitions done by the Group in the divisions.
- Focus on more strategic and profitable businesses, with higher value added to the clients.
- Identification and analysis of the underperforming and non-strategic operations.
- Continue with the operational excellence strategy, being developed in all divisions.
- Growth strategy and increase in the market share to consolidate Applus as a world reference in the main businesses.

SUSTAINABILITY TARGETS

The Group also set out sustainability ambitions with specific targets to be achieved by 2024. Progress in this respect has also been good, with all the targets already completed in 2023.

3.5 Sustainability ambitions

Thanks to the efforts we have made over the last three years, we have managed to meet all the sustainability targets we had set for 2024. This encourages us to set new goals to continue improving in the future.

The results of the double materiality analysis we are working on to comply with the European Sustainability Reporting Standards (ESRS), which emanate from Directive (EU) 2022/2464, will be the basis for defining the sustainability goals for the next period.

ENVIRONMENT

VISION

Contribute to the environment by improvements in our operations and assisting our clients, and mitigate the negative impact of climate change on the Group's businesses.

2024 TARGETS

- 30% reduction in Scope 1 and 2 emissions relative to 2019 results ✓
- Be carbon neutral in Scope 1 and 2 by 2023 ✓
- Plan to be net zero by 2050 according to SBTi ✓

SOCIAL

VISION

Attract diverse, engaged and talented people and empower our professionals to reach their full potential in a safe and fulfilling work environment.

2024 TARGETS

- Align our Board composition with governance best practices ✓
- 10% reduction in Lost Time Injury Frequency ✓

GOVERNANCE

VISION

Respect our principles of good governance and operate ethically and responsibly, with the highest integrity that our stakeholders expect and deserve.

2024 TARGETS

- > 90% compliance with applicable CNMV recommendations ✓
- > 98% of professionals completing the course and signing the *Code of Ethics* commitment ✓

3.6 Acquisitions and diversification

In 2024, Applus+ has strengthened its expansion strategy in the United States. By combining our capabilities with the experience we have gained, we are able to offer our clients a comprehensive service, consolidating our position in the US market for testing and certification solutions.

Keystone Compliance has state-of-the-art laboratories in New Castle, Pennsylvania, and Durham, North Carolina. The company specialises in EMC/EMI, environmental and packaging testing.

Its expertise spans a variety of industries, including energy, electronics, medical devices, aerospace and defence.

Location: United States

Division: Laboratories

Acquisition date: November 2024

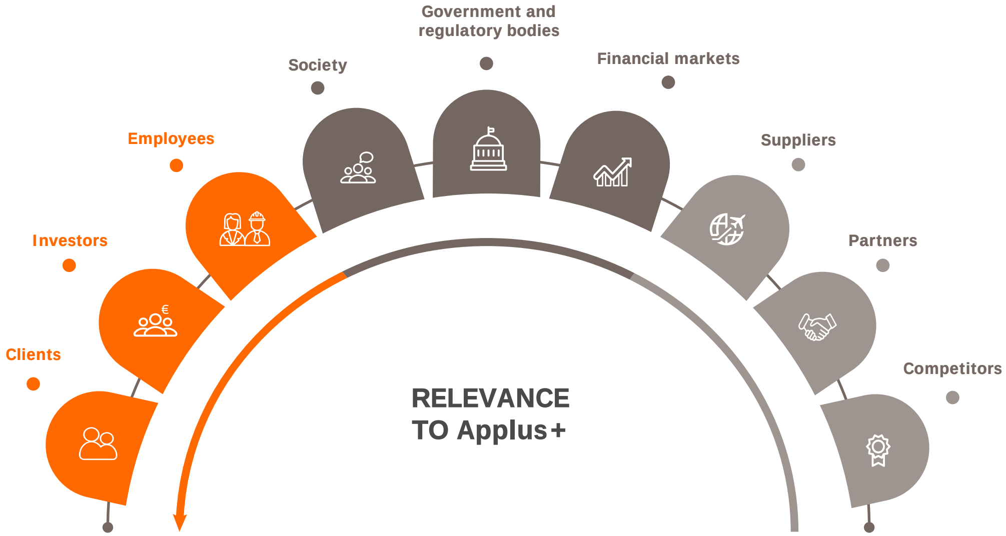
3.7 Stakeholder engagement and materiality

STAKEHOLDER RELATIONS MODEL

At Applus+, we place great importance on active interaction with our stakeholders, integrating it as a fundamental pillar of our business strategy.

We have established effective communication channels that promote constant dialogue, allowing us to accurately capture their needs and expectations, while ensuring full transparency in the presentation of our results and performance.

To manage these relationships, we classify our stakeholders into three levels, based on their relevance to our business. The communication strategy focuses particularly on our clients, employees and shareholders, who represent the core of our strategic focus.



MATERIALITY ANALYSIS

We carefully select the material topics that underpin our business strategy based on a comparative analysis of industry competitors, the evolving context of the TIC sector and the results of the company's own risk assessment.

By surveying managers across divisional and corporate functions, as well as regional managers in the various geographies where we operate, we conduct a comprehensive assessment of each topic, integrating the perspectives of Applus+ and its key stakeholders.

This process results in a materiality matrix that reflects the relevance of these issues from the perspective of our stakeholders, alongside a corporate risk assessment.

To comply with the new European regulation, we are in the midst of developing a double materiality approach that we will implement in the near future. As a result, the information in this section reflects the process conducted in 2022. The new process we are developing includes a thorough review of our practices and procedures to ensure that we will adequately comply with future regulatory requirements.

With the double materiality approach, we will be able to look more broadly and comprehensively at both the demands and expectations of our stakeholders and the social and environmental impact of our activities. This effort to update and improve reflects our ongoing commitment to driving sustainability through business performance while addressing current and future challenges.

The most relevant topics

1 Risk management
2 Sustainable business model and strategy
3 Energy transition and climate change
4 Economic performance
5 Corporate governance
6 Fair practices and workplace culture
7 Sustainable services
8 Talent management
9 Respect for human rights
10 Health and safety
11 Privacy and data protection
12 Cybersecurity

Other material topics

13 Sustainable supply chain management
14 Stakeholder engagement
15 Competitiveness
16 Innovation and digital transformation
17 Employee engagement and wellbeing
18 Reputation and Compliance
19 Quality of service and customer relations
20 Local impact and socio-economic contribution
21 Brand
22 Biodiversity and protection of natural areas
23 Waste management
24 Water footprint
25 Eco-efficiency and circularity

DIALOGUE WITH OUR STAKEHOLDERS

Through the materiality analysis, we identified the main issues of concern to our stakeholders, selected the seven most relevant topics for each of them.

TOPICS OF CONCERN	Clients	Employees	Investors	Government and regulatory bodies	Financial markets	Society	Suppliers	Partners	Competitors
1. Risk management			●		●		●		
2. Sustainable business model and strategy					●	●		●	●
3. Energy transition and climate change						●			●
4. Economic performance			●		●		●	●	
5. Corporate Governance		●		●	●				
6. Fair practices and workplace culture		●				●			
7. Sustainable services		●							
8. Talent management									●
9. Respect for human rights						●			●
10. Health and safety	●					●			
11. Privacy and data security	●	●		●					
12. Cybersecurity	●								
13. Sustainable supply chain management									
14. Stakeholder's engagement			●	●	●				
15. Competitiveness			●				●		
16. Innovation and digital transformation	●								
17. Wellbeing and employee engagement		●							
18. Compliance and reputation	●	●		●				●	
19. Service quality and relationships with customer	●	●	●			●	●		
20. Local impact and socio-economic contribution				●			●	●	
21. Brand									●
22. Biodiversity and natural areas protection									
23. Waste management									
24. Water footprint									
25. Eco-Efficiency and circularity									

Clients Employees Financial markets Suppliers Partners
Investors Government and regulatory bodies Society Competitors

COMMUNICATIONS CHANNELS

In order to provide the best response to these issues, we provide our stakeholders with the following information.

Government and regulatory bodies

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

Employees

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

Investors

Vice-President in Investor Relations
Annual General Meeting (AGM)
Informative annual roadshow for institutional investors and voting advisors
Applus+ web page and email
Applus+ social networking sites
Financial and Non-Financial Information Report

Clients

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

Financial markets

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

Society

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

Suppliers

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

Partners

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

Competitors

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

3.8 Supply chain management

Our purchasing management is geared towards improving the efficiency of Applus+, aligning the expectations of our clients and the value delivered by our suppliers.

At the same time, we drive sustainability throughout the supply chain. To achieve this, we build collaborative relationships with our suppliers, mostly based in the territories in which they will serve Applus+. Through our policies and procedures, we ensure that they comply with ethical labour standards and are committed to protecting the environment.

PURCHASING STRATEGY

This year, we have focused our purchasing and procurement strategy on ensuring an efficient and transparent acquisition of goods and services.

We have ensured equal access to tenders for our suppliers through the implementation of the **ITBID electronic platform**, moving from 9 competitive processes in 2023 to more than 70 in 2024. This has allowed us to analyse our suppliers' proposals from both an economic and technical perspective, maintaining high standards of quality and sustainability, even in a challenging global context marked by high inflation rates.

Despite being immersed in a complex macroeconomic environment, we have strengthened relationships with suppliers committed to ethical and responsible practices, renewing existing contracts and formalising new alliances. During 2024, we have reviewed the processes for allocating projects to suppliers to increase efficiency, prioritising those who share our values of sustainability, integrity and quality. We have also strengthened controls in key areas such as data protection and cybersecurity, especially during the onboarding process. We continue to prioritise the hiring of local suppliers together to foster the economic development of the communities where we operate.

Our strategy is reflected in our ***Purchasing Policy*** and in the definition of robust mechanisms for the initial evaluation and ongoing monitoring of our suppliers.

GLOBAL ORGANISATION

We are consolidating global agreements with suppliers working with Applus+ in various geographies, fostering strong and strategic relationships with our key partners.

Alongside this, coordination activities have been initiated across the global purchasing organisation to ensure a standard working model, promote cross-country synergies and execute global strategies. These strategies include the expansion of initiatives in travel, fleets, tendering processes and the implementation of SAP Ariba, thus ensuring a comprehensive and efficient global management.

APPROVAL OF SUPPLIERS

This year, we undertook a comprehensive mapping of all key purchasing processes, including supplier approval.

This work will enable us to strengthen the leadership of buyers across different countries, streamline procedures and subsequently communicate this initiative to suppliers, buyers and internal stakeholders within the company. The objective is to ensure agility and consistency in purchasing management, improving the overall efficiency and alignment of our processes.

Our **initial approval process** on Ariba ensures that all the Group's strategic suppliers accept and align themselves with our environmental, social responsibility and ethical business practices. Before working with us, they undergo an objective evaluation process that includes compliance with human rights, labour and environmental standards, business ethics and anti-corruption.

Once approved, suppliers must comply with the commitments contained in our ***Code of Ethics***, our ***Anti-Corruption Policy*** and our **environmental and health and safety requirements**. This initial qualification is valid for three years, during which time we monitor and require additional data if new requirements are added. Once this time has elapsed, we launch the re-qualification process.

We prioritise collaboration with suppliers who share our commitment to **environmental sustainability**. Selection is based on criteria that evaluate responsible practices, such as environmental certifications, waste management policies and an efficient use of natural resources.

OPERATIONAL EFFICIENCY

Our initiatives align with industry-recognised best practices highlighted in recent studies on digitalisation and efficiency in purchasing management. They reinforce regulatory compliance and foster a culture of transparency and accountability throughout the supply chain, all key to building a competitive advantage and ensuring long-term business sustainability.

The Ariba purchasing and supplier management system currently covers 70% of all our purchases. This year, we have made significant progress to ensure that all Group companies, even those not yet using SAP/ARIBA, can manage the CAPEX approval process in a standardised way through this platform.

Digitalisation has facilitated the automation of repetitive tasks and real-time tracking, reducing human error and speeding up decision-making. This approach not only improves the agility of the process, but also strengthens the relationship with suppliers by providing a fair and efficient framework for negotiations and agreements.

During 2024, we have ensured the integration of the purchasing team into the supplier negotiation and tendering processes. This has been achieved through the implementation of digital e-tendering tools that allow active collaboration between buyers, internal users and suppliers and ensure transparent, competitive processes that are aligned with the organisation's strategic objectives.

Developing and expanding the use of purchasing catalogues has been a key focus. We have worked to strengthen their implementation and use internationally, establishing monthly KPIs from mid-2024. We are also designing improvement and development plans to optimise their effectiveness in the coming year.

We are working on improving tools and the facilities management process, as well as developing a global facilities policy to ensure a clear, efficient and transparent process. This policy will allow us to align our facilities management more closely with the needs of the business.

VEHICLE FLEET MANAGEMENT

We recognise the environmental impact associated with our vehicle fleet. In line with our ongoing efforts in recent years, we continue to promote its electrification.

CASE STUDY

A MORE SUSTAINABLE VEHICLE FLEET

7 AFFORDABLE AND CLEAN ENERGY
13 CLIMATE ACTION

The management of our vehicle fleet prioritises efficient, lower-emission replacements as the rental contracts are renewed. Our fleet has 119 eco-efficient vehicles[1].

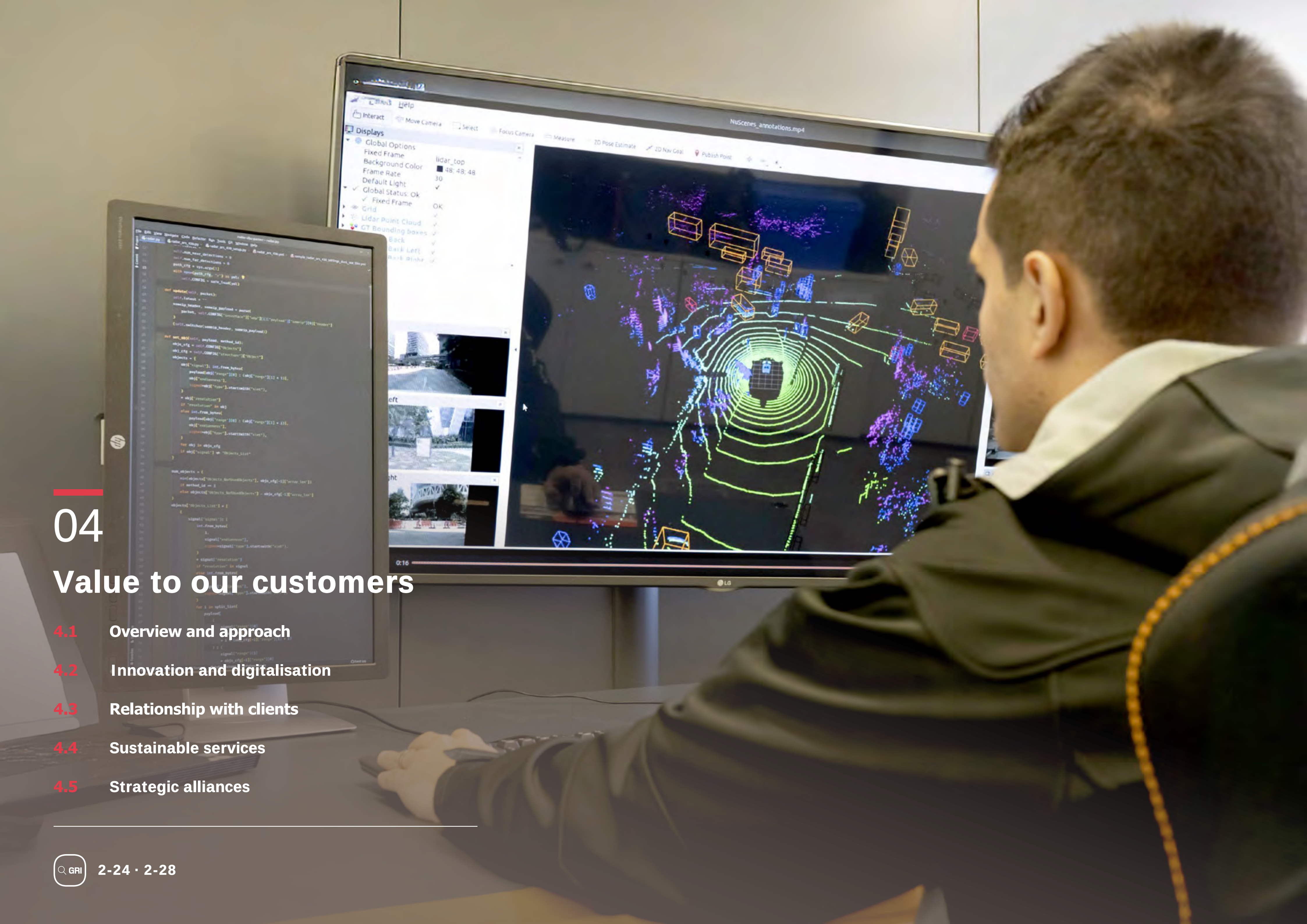
In 2024, we continued to expand our network of **electric vehicle chargers**, 168 of them located at our facilities in Spain. By increasing the charging infrastructure, we facilitate the transition to cleaner vehicles and encourage the adoption of electric/plug-in hybrid vehicles among our employees.

We have completed the validation of a connectivity solution for the Iberian market and are currently in the process of validating it in international markets. This represents a significant advance in the efficient management of our fleet, while allowing us to improve road safety and awareness campaigns aimed at our employees. It also provides us with greater traceability of fleet emissions, which enable us to develop more effective CO_2 emissions reduction campaigns.

INDICATORS

KPI[2]	2023	2024
Total expenditure with suppliers (M€)	642	688
% of products and services purchased locally	94%	94%
Total number of worldwide suppliers	44,984	49,739
Relevant[3] incidents related with supplier management	0	0

1. This data covers the following countries: Australia, Belgium, Brazil, Canada, Chile, Colombia, Czech Republic, France, Germany, Guatemala, Italy, Ireland, Mexico, Netherlands, Peru, Portugal, Spain, Turkey, United Arab Emirates, United Kingdom and United States.
2. Data related to countries with SAP, which covers the 70% of the Group´s expenses).
3. Relevant incidents are those that have an impact on the Group's operations.



04

Value to our customers

GRI 2-24 · 2-28

4.1 Overview and approach

Our business strategy is based on client satisfaction and continuous improvement, guided by our *Global Quality, Health and Safety and Environment Policy* . This policy is deployed in a management system aligned with the highest international standards, certified according to ISO 9001 and other relevant accreditations such as ISO/IEC 17020, ISO/IEC 17025, ISO/IEC 17021, and ISO/IEC 17065, covering our 86% operations.

Our *Code of Ethics* defines the principles of fairness, confidentiality, integrity and truthfulness that guide our business conduct and we communicate to all members of the organisation.

Technology-based innovation drives our growth. We work closely with clients, partners and suppliers to develop effective solutions that respond to the demands of an ever-changing environment.

Our services focus on optimising the efficiency and productivity of our clients, supporting their commitment to sustainability and protecting their people, assets and infrastructures.

This year, we launched a new internal tool, Applus+ Recognitions, that provides access to all the company's accreditations, certifications and achievements in each division and country, facilitating the management of essential recognitions for international projects while reducing the risk of unintentional expiry of certifications.

CASE STUDY

40 YEARS OF NATA ACCREDITATION

Applus+ in Australia has celebrated 40 years of continuous accreditation from the National Association of Testing Authorities (NATA). This milestone, achieved with the latest certification in June 2024, reflects the high quality of our testing, inspection and certification services.

We initially achieved NATA accreditation in Non-Destructive Testing and have since expanded the scope to include services such as inspection, manufactured goods testing, materials testing and calibration, further strengthening our reputation for quality and reliability.

4.2 Innovation and digitalisation

In the current scenario, marked by technological acceleration and a growing demand associated with sustainability, Applus+ has reaffirmed its commitment to innovation as a driver of growth.

In line with our *Strategic Plan*, we have prioritised the development of technologies that enable connectivity, electrification and energy transition, based on our own tools or by adapting the wide range of cutting-edge technology available on the market. We have innovated to provide our clients with new tools and methods to help them move towards more sustainable practices:

Connectivity and cybersecurity are emerging as key elements in industrial transformation and mobility. Applus+ leads projects based on IoT, 5G and connected vehicle technologies. Alongside this, we are increasing our capabilities in cybersecurity as an expert player in these technologies, as well as in the field of evaluation and certification.

In the field of **industrial technology testing**, our team of experts around the world develops and applies advanced solutions, overcoming the limitations of conventional techniques.

We promote the **energy transition in industry**, transferring our technologies in the field of renewable energies to technology forums, creating new environmental certification schemes, researching the possibilities of using more environmentally friendly fuels, and specialising in the testing of materials, components, engines and batteries in line with electrification trends.

Digital transformation is an operational reality at Applus+. We have embedded advanced digital technologies into the core of our processes and services. Tools such as AI, big data analysis and automation systems enhance the efficiency of our operations, increasing the value of the solutions we deliver to our clients.

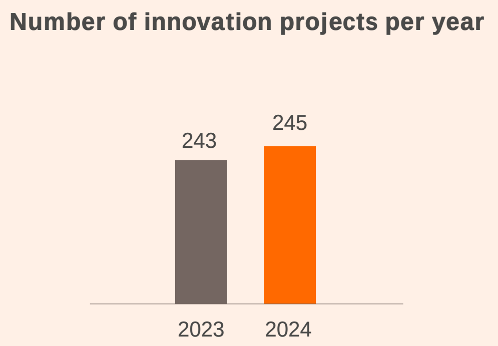
RESULTS IN 2024

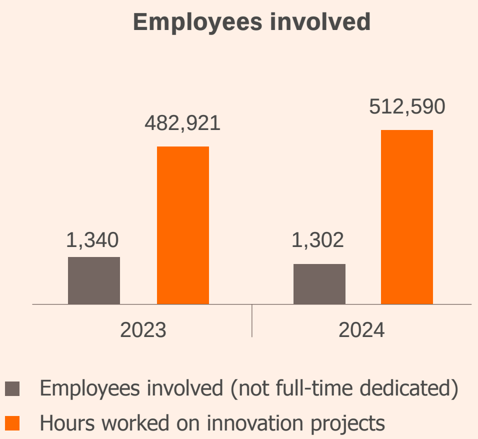
"Innovation and technology" is one of the pillars of our *Strategic Plan*. Our leadership is based on offering our clients the best solutions.

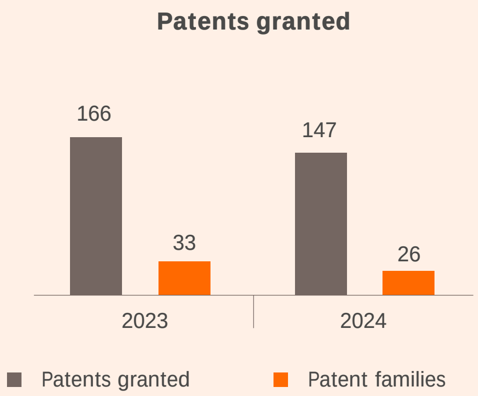
To do this, we have developed 245 Research, development and innovation projects, on which 1,302 professionals are working, with a dedication of 512,590 hours.

In addition to ongoing projects, Applus+ has an intellectual property portfolio holding 147 patents in force and 26 active patent families[4]. In 2024, we have restructured the portfolio by adjusting the most appropriate concessions, resulting in the unbinding of 27 patents and 7 patent families, while adding 2 new patents from 2 different families.

We collaborate with private and public external bodies, maintaining 130 agreements, and we actively share our knowledge in technical forums. This year, we participated in 111 presentations and technical events, published 76 papers and conducted 51 training sessions.







4. Collection of patent applications covering a single invention.

CONNECTIVITY, SMART MOBILITY AND CYBERSECURITY

We focus our technological drive towards the development of solutions focused on connectivity and cybersecurity, covering various industrial sectors.

Our developments in connectivity are reflected in a set of key technologies that drive the development of the industry and the vehicle of the future. At Applus+, we leverage our services and expand our market by utilising IoT technologies, which harness the power of connectivity and sensorisation to capture real-time data and provide solutions that create greater value to our clients.

In 2024, we collaborated with companies worldwide to process and collect sensorised data from various infrastructures, including metro lines, bridges and historic buildings. These collaborations have enabled us to conduct tests in areas of difficult reception and communication. In Australia, for example, we have consolidated a strategic alliance with a satellite telecommunications company, allowing us to maintain service in areas with low or no coverage.

We have expanded our infrastructure for testing autonomous and connected vehicles at our facilities in El Albornar (Tarragona). This includes extending the urban area track for ADAS/CAV by adding multi-lane sections and crossing areas for vulnerable users, enabling the validation of schemes and models for autonomous vehicles, thus strengthening our position as a leading certifying company in the automotive sector.

Our team of experts at El Albornar is participating in the TARGET-X[5] project, which aims to accelerate digital transformation in key sectors such as energy, construction, automotive and manufacturing. This collaborative project conducts large-scale tests on multiple testbeds using 5G and 6G technologies. Our test tracks, equipped with 2G to 5G cellular networks and C-V2X technology, allow seamless transitions between networks for vehicles on the move. In collaboration with consortium partners, Applus+ focuses on the cooperative perception of automated vehicles, the development of digital twins for roads and predictive quality of service, consolidating our position in connectivity and smart mobility.

We also highlight the completion of the AutoCHERI project, which uses the CHERI (Capability Hardware Enhanced RISC Instructions) architecture to refine the cybersecurity framework for CAVs, focusing on memory security and vulnerability mitigation, in collaboration with Beam Connectivity, CSA Catapult, the University of Exeter and Swansea University.

Growing connectivity in various sectors, including automotive, has heightened the importance of cybersecurity. As vehicles and systems experience rely more on remote connections, the potential for cyber threats increases exponentially, as does the need for structural improvements in cybersecurity, particularly for CAVs.

Applus+ plays a crucial role in the development of the European Union's new cybersecurity regulatory framework, collaborating with ENISA in the creation of methodologies for information technology (ICT) product certification schemes. We have achieved ISO 17065 accreditation with Common Criteria scope, positioning us as a benchmark certifier for emerging schemes in the European Union. Our facilities in Shanghai have also obtained ETSI 303 645 and EN 18031 testing authorisation.

We highlight two key initiatives: the European Common Criteria-based Cybersecurity Certification scheme (EUCC) and the Cyber Resilience Act (CRA). The EUCC introduces a new European scheme for the certification of ICT products, while the CRA enforces cybersecurity requirements for products with digital elements in the European market.

Our cybersecurity unit has been proactive in disseminating these schemes, organising specialised webinars and participating in international conferences, such as the ICCC in Qatar. Our experts have shared knowledge on the interrelationship between the EUCC and CRA, the new EUCC scheme requirements and future challenges, including cryptographic measures to withstand quantum computing attacks.

These activities and initiatives in connectivity and cybersecurity strengthen our position as a leader in technological innovation, demonstrating our commitment to adapt to new market needs and improve digital resilience in various industry sectors.

5. Funded by EC Horizon 2020.

CASE STUDY

CONNECTIVITY SOLUTIONS FOR LARGE INFRASTRUCTURES

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

17 PARTNERSHIPS FOR THE GOALS

In 2024, Applus+ has consolidated its position as a leader in critical infrastructure monitoring and has collaborated with globally renowned companies. Our most notable projects include the implementation of advanced monitoring systems on Line 3 of the Panama City Metro and the Rubi Line in Porto, as well as the monitoring of metal structure bridges for EFE in Chile. We have also extended our expertise to heritage conservation projects, such as monitoring the iconic Al Fahidi Fort in Dubai.

In these projects, we use IoT technologies and implement geotechnical sensor networks connected to dataloggers that communicate wirelessly with gateways to send critical information on the evolution of the projects to our database for further analysis. Advanced dataloggers are versatile and adaptable to the specific needs of each project. This flexibility allows us to capture various types of data, whether to monitor pressures, stresses or movements in structures and terrain.

Our in-house developed SIGTUN+ platform provides advanced display and analysis capabilities. It enables geographic representation of equipment locations, generates intuitive graphics and manages real-time alerts, supporting continuous monitoring and rapid responses to detected anomalies.

By combining these cutting-edge technologies with intelligent data analysis, we equip engineering teams with the tools needed for effective project control, enabling informed and agile decision-making. This approach significantly enhances safety, efficiency and risk management in modern engineering projects, particularly in complex fields such as geotechnical engineering and urban infrastructure.

INNOVATION AND EXCELLENCE IN INDUSTRIAL TECHNOLOGY TESTING

We increase our capabilities by consolidating our know-how, incorporating innovative technologies and improving our equipment and facilities.

Engineering developments position us at the forefront of the market, offering high quality testing and added value. We distinguish ourselves especially in destructive and non-destructive testing beyond conventional methods, in many cases designed to meet the specific needs of an industry or even a client.

Research into advanced non-destructive testing techniques is essential in sectors involving large structures and facilities. Our technical teams develop advanced solutions that respond to the growing demands of the industry. SCAR (Small Controlled Area Radiography) is one of the technologies we have developed in recent years and is used to control radiation in confined spaces during radiographic testing. SCAR has been adapted to nuclear facilities, renewable energy projects and complex industrial environments. For instance, we utilised it in Canada to inspect a cellulose pulp production plant.

The R&D collaboration between the Rotterdam Technology Centre and our team in Canada has driven significant advancements in non-destructive testing. Among the most notable innovations is RAZAR3 (Reduced Area Zone Automated Radiographic Phase 3), a technique specifically adapted for testing nuclear reactors equipped with CANDU technology.

> SCAR can significantly shorten certain project schedules, leading to a reduction in overall costs.
>
> **Jason Creaser**
> Director of Canada East & Nuclear Services

Our commitment to excellence and innovation in non-destructive testing is also demonstrated by our participation in international industry events. In 2024, we played a prominent role at the 15th National Congress and the 2nd Iberian Congress of Non-Destructive Testing, jointly organised by the Spanish Association of Non-Destructive Testing (AEND, by its initials in Spanish) and Portugal Accredited Laboratories Association (RELACRE) at the Congress Centre of Valladolid (Spain). Additionally, we were a silver sponsor at the 19th Pipeline Technology Conference in Berlin.

In 2024, we have made significant investments in our facilities, integrating advanced technologies to further enhance our testing capabilities.

- In Bellaterra (Barcelona), we have incorporated six new creep test rigs (designed for deformation tests under constant load at high temperatures), capable of operating at 1,000ºC, specifically designed for analysing metal materials used in the manufacturing of next-generation aeronautical engines.

- We have set up a new cryogenic testing laboratory in Bellaterra that operates at 77K (-196ºC) and incorporates a proprietary system that has been developed by our mechanical and materials testing experts within the framework of the PTA ZERO project[6].

- We have acquired a climatic tunnel in France, a strategic investment that will allow us to conduct tests in adverse weather conditions. The tunnel is equipped with wind simulators capable of reaching speeds of up to 250 km/h and offers accurate temperature control in a range of -35°C to 55°C, as well as humidity regulation. This facility complements our already extensive portfolio of resources for thermal management activities, which includes several climatic chambers and test benches specialising in refrigeration and HVAC systems. With this acquisition, we strengthen our position as a leader in advanced automotive testing, offering our clients the ability to evaluate the performance of their products under extreme and varied conditions and significantly expanding our range of thermal management services.

Our culture of innovation extends beyond testing technologies to product development and advanced engineering. In this respect, we have specialised units that drive collaborative research and extend our technical expertise.

Our team of experts in France has coordinated two key initiatives in the development of test methodologies and techniques for the detection of disbonds in welded assemblies on thermoplastic joints. This knowledge will allow us to increase our know-how in materials, B2B services. Moreover, our laboratory in France has been successful in obtaining two accreditations for medical devices: ASTM F1980, for the simulation of Sterile Barrier Systems (SBS), ageing and integrity, and ASTM F2096, for the validation of overall-leak-tightness, both focused on the validation of sterility in packaging, a further sign of our adaptation to the regulatory environment demanded by the market.

6. Funded by Centre for Technological Development and Innovation (CDTI, by its initials in Spanish).

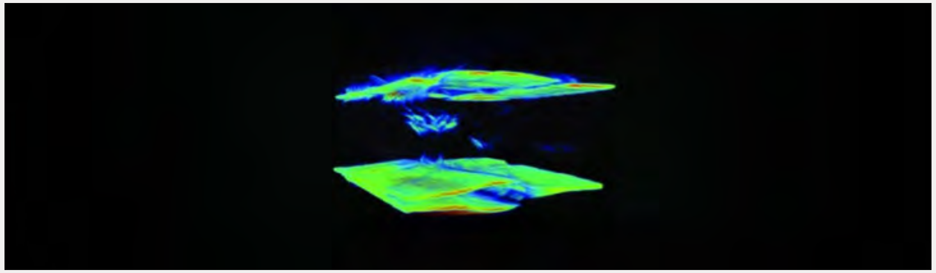
As a result of an internal project, our technical team in Germany, thanks to its experience of more than 25 years, has expanded its technical capabilities for mechanical testing of hip implants with the commissioning of a Hx12 equipment.

Our experts from the Materials Technical Centre in the United States have participated as a gold sponsor at the OzenCon 2024 Ansys Simulation Conference on the know-how of material parameter testing and conversions for CAE material boards.

CASE STUDY

IWEX: IN-HOUSE DEVELOPMENT THAT EVOLVES WITH TECHNOLOGICAL INNOVATION

7 AFFORDABLE AND CLEAN ENERGY | 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE | 13 CLIMATE ACTION



The IWEX (inverse wavefield extrapolation) non-destructive testing technique, first developed in Rotterdam in the first decade of the 21st century, is a patented system that uses advanced ultrasonic testing based on full matrix capture (FMC) data for high-precision inspections. Initially developed for the inspection of new construction pipeline girth weld in the oil and gas industry, it has evolved to incorporate techniques such as 3D IWEX imaging, geometric adaptations and complex materials support (e.g., anisotropy and coarse-grained steel).

The mature version of IWEX offers intuitive defect interpretation and optimised inspection speed. Over the years, it has been fully proven in offshore pipeline construction, gaining DNV qualification (ST-F101) for both carbon steel and CRA welds, and has recently been adapted to work in offshore wind turbine manufacturing and can be extended for use in chemical, power, nuclear and other plants.

The compact portable IWEX model significantly increases the versatility of the technology, making it ideal for on-site inspections and harsh environments. It provides high-resolution images and detailed analysis, with an easy-to-use interface and a robust design that ensures a problem-free operation and reliable results in every use. It has been deployed in various regions of the Group for multiple purposes to replace in-service phased array ultrasonic non-destructive testing operations.

IWEX incorporates real-time data analysis, which speeds up decision-making and reduces errors. It is currently used in a variety of sectors, with recent contracts in Canada (TC Energy), in Spain for the wind energy sector, and in several other countries. Continuously developing and adaptable, IWEX is a fundamental tool for industrial safety, offering an unprecedented asset evaluation with a wide range of applications.

SUPPORTING THE INDUSTRY IN THE ENERGY TRANSITION

At Applus+, we create innovative solutions and services to support companies in the energy transition.

Our experts not only make our technological and sustainability know-how available to the market, but also disseminate them in professional forums and participate in collaborative projects, thus boosting technology transfer.

In the race towards electrification, the automotive industry requires support services that offer a guarantee of safety and help develop efficient electrical components and systems, such as batteries and electric motors.

> "As the automotive industry continues its transition towards electrification, our expanded capabilities will play a crucial role in ensuring the safety and performance of next-generation battery systems.
>
> **Miquel Maureso**
> Head of e-Powertrain in the IDIADA Division

At the El Albornar facilities, we have opened a cutting-edge battery safety laboratory in 2024. The laboratory provides new comprehensive battery engineering services, ranging from cell selection and integration to full system validation. Our services include virtual development, ageing and performance testing, and comparative analyses.

Industrial clients who are electrifying their products and operations are also supported by us through extended services made possible by the investments we have made around the world. We have built a new Technology Centre in Shanghai with three EMC test chambers for large products such as electric vehicles, drones and medical equipment. Our laboratories in the United Kingdom have a new room specialising in EMC testing of motors and batteries, and we have installed the first EMC test chamber for automotive components at our Detroit laboratory in the United States. We have also expanded the testing capabilities of the semi-anechoic chamber at our EMC laboratory in Barcelona to test electronic equipment with up to 500 kW of power.

The challenges posed by the energy transition make it necessary to study the use of hydrogen as a fuel. In the field of cryogenic temperature tests, we have conducted three interesting tests: the first, within the framework of the LH2 Zero project for the characterisation of materials for an LH2 tank for the aeronautical sector; the second, working on the ITER project in collaboration with CERN; and a third, on thermoplastic to protect superconducting cables. All this has been achieved thanks to the knowledge obtained in the H2ELIOS[7] and PTA ZERO research and development projects. These projects were carried out at our fire and mechanical and materials testing laboratories, developing a new test for cryogenic temperature testing based on properties technology.

Along the same lines of boosting hydrogen in aviation, our laboratories in Dresden (Germany) have successfully developed real mechanical tests of a wing fitted with hydrogen fuel tanks, verifying the virtual finite element analysis conducted.

In the field of road mobility, we are researching solutions that have a lower environmental impact, such as the VeH2Dem[8] collaborative project, which is based on a conventional diesel-powered heavy-duty vehicle model and envisages its transformation into a prototype powered by a fuel cell system, expected to be operational for demonstration in 2025.

Financiado por la Unión Europea IDAE Plan de Recuperación, Transformación y Resiliencia

7. Funded by Horizon Europe CE.
8. Funded by the Renewable Hydrogen Value Chain Support Programme of the Spanish Institute for the Diversification and Saving of Energy (IDAE). NextGenerationEU.

At Applus+, we believe that collaboration and knowledge sharing is essential to addressing the energy transition:

- We have participated in the Energyear editions in Colombia and Mexico, events that addressed key strategies to make progress in the development of renewable energies in these countries. During Energyear Colombia, we moderated the panel entitled "Construction: Challenges and New Developments in the Efficient Construction of Solar Projects in Colombia" and we were speakers on the panel entitled "Wind Energy: Mechanisms to Guarantee the Certainty, Confidence and Development of Wind Energy Projects in the Country". At Energyear Mexico, we moderated the panel entitled "Technology: Complementing Energies for a 100% Renewable Mexico" and we were speakers on the panel entitled "Wind Energy: Wind Technology, Trends, Applications and Opportunities in Mexico".
- In the field of research and development, our experts in photovoltaics presented several technological advances at the EU PVSEC 2024, the European solar photovoltaic conference. One highlight was the presentation of a new approach using alternating current (AC) signals for electroluminescence (EL) imaging, which offers increased accuracy in the detection of defects such as cracks and potential induced degradation (PID). Through this study, we emphasised the importance of ensuring the quality and reliability of photovoltaic modules to maximise efficiency.

CASE STUDY

TEMPEST: NEW GENERATION OF MULTI-ARCHITECTURE BATTERIES

Our materials testing laboratory in France coordinates the collaborative TEMPEST project, focused on the development of a new generation of lithium batteries with innovative features in the sector.

Taking a holistic approach, the project aims to produce safer and more sustainable high-performance batteries through the use of cell-to-package architectures, incorporating the latest generation of lithium cells and solid-state technology, as well as lightweight composite battery casings. To ensure safety, we prioritise structural health monitoring for detecting defects and the use of flame-retardant materials, new thermal management techniques and impact-resistant casings. The design includes reversible joints for easy repairs, hydrogen-based recycling for the recovery of cell components, and the use of digital tools to improve performance and efficiency.

Our laboratory is specifically responsible for the development of flame retardant and fire-resistant coatings, impact resistant coatings to be applied to composite battery casings, and reversible joining solutions.

TEMPEST has received funding from the European Union and the United Kingdom's Research and Innovation programme.

TEMPEST is a member of the EU-INGENIOuS cluster of projects, which we chair, and which also includes the EU-funded NEXTBAT project, in which we also participate.

We are continuing to accredit our certification services to help the industry demonstrate its commitment to environmental responsibility. In 2024, we obtained accreditation from Colombia's National Accreditation Body in the project validation and verification service, based on ISO 14064-2:2019 and according to the VCS (Verified Carbon Standard) scope. We were also one of the first companies to be accredited by ENAC as a verifier of Energy Saving Certificates. With more than 200 projects in the last year, we have led both the validation and verification of climate change mitigation projects based on schemes such as UNFCCC, VCS, Gold Standard, Global Carbon Council, among others.

Applus+ collaborates with key agents, institutions and representatives of the business world in the dissemination of energy certification standards through conferences organised by our central certification services in Barcelona.

DRIVING EFFICIENCY THROUGH NEW DIGITAL SOLUTIONS

At Applus+, our digital transformation focuses on two main objectives: optimising operational efficiency and providing higher value-added services, offering innovative solutions that allow for agile strategic analysis and informed decision-making for our clients.

Our constant progress in digitalisation is underpinned by two strategic pillars:

- Our **Centre of Excellence in Artificial Intelligence (AI)**, and associated data structuring, play a key role in our technology strategy, as it fosters in-depth knowledge in AI and its potentialities. This centre delivers the effective dissemination and practical application of AI across the organisation, thus driving the digital transformation and competitiveness of Applus+ in the global market.
- The **Digital Community** is a strategic initiative that functions as an innovative technology hub within Applus+ and a virtual meeting point for experts in various technologies forming part of the different divisions. It acts as a key asset to generate and share technological knowledge throughout the organisation. Each year it holds a face-to-face event where the most significant advances for the business are shared. Among other developments, 2024 saw the unveiling of the new chatbot that, with the help of AI, provides an immediate response to service enquiries accessible via our testing website.

To achieve our goal of providing higher value-added services, we are developing business solutions in two key areas:

- **Hybridising our services with digital technology**: we incorporate advanced digital technologies into our traditional testing, inspection and certification services. This allows us to improve our business processes and deliver results in a more structured way, in real time or faster.
- **Developing purely digital services**: we leverage our knowledge of the industries in which we operate to create digital services, expanding our offering and providing innovative solutions to our clients.

This new service offering reaches our clients through online portals or new digital platforms, such as Digital+ and Digital Solutions:

- Digital+ offers its testing and certification clients reliable data (Materials Portal), real-time monitoring (Live Testing) and structured results (DigiLab). Among others, it also includes digital workspaces (Materials Workspace, Eco Workspace or CAE Workspace) where clients can securely manage their own information.
- On the Digital Solutions platform, the automotive industry and mobility players can find a comprehensive ecosystem of modular tools and services. It includes process digitalisation solutions, technology integration, software and hardware tools, as well as data and information services.

Digital technologies have been extended to all areas of Applus+ and to all possible data management needs. Some examples implemented in 2024 are highlighted below:

- Our telecommunications team in Spain, together with Orange, has developed VIGIA, a website tool with a predictive model for the maintenance of fibre optic networks. This automated system integrates a smart grid solution and predictive maintenance algorithms, eliminating manual monitoring and preventing outages and network problems.
- Our engineering team in the Middle East has implemented the BeXel tool, designed for inspecting lifting equipment, which incorporates customised software and an equipment data manager.
- In Latin America, we have created accessible portals for clients to automate inspections on large projects, making it easier to collect inspection data and analyse inspection performance and costs, making the results available to users via the Fieldeas platform.
- We have implemented a data lake as a storage environment. This facilitates data access and analysis during vehicle inspections and improves the quantification of our metrics, resulting in a higher quality relationship with our clients.
- Using computer vision techniques, we perform a comprehensive assessment of all points required in the regulatory vehicle inspection. With this AI and machine learning technique, we have a structured record of the set of images obtained during the inspection process. This has a direct impact on quality assurance and improves the traceability of our records.

In line with our strategy towards the energy transition, electrification and connectivity, we also highlight the following solutions:

- Traza+, our management platform for electricity grids and renewable energy plants, evolves with new digital technologies that improve the client experience and facilitate maintenance and decision-making. In 2024, an environmental surveillance module has been developed for wind farms to monitor the impact on birdlife. This digital solution has been presented in Spanish energy forums, such as the 18th edition of the AEM (Spanish Maintenance Association) conference, which was held in February, and is expanding into the Latin American market.
- Carbon Footprint Monitor and A+CarbonTracks are tools designed for companies to know and reduce their carbon footprint. They monitor and calculate a company's direct and indirect emissions and its supply chain (scopes 1, 2 and 3) according to international methodologies. A+CarbonTracks can also calculate a product's footprint, perform a lifecycle analysis, prepare Environmental Product Declarations and assist with Carbon-Boundary Adjustment Mechanism (CBAM) reporting.
- Our environmental platform AmbiensQsuite has driven sustainable technology projects in Latin America, such as noise monitoring in Bucaramanga and predicting air quality and traffic in several municipalities in central Colombia using advanced sensors, AI, real-time data analysis, LSTM neural networks, computer vision and smart mapping.
- AI applications in the monitoring of photovoltaic plants help to process data on asset performance. Our experts continue to investigate the capabilities of machine learning for automatic defect detection in infrared thermography (IRT) images with the already implemented Smart PV Inspection Tool.
- The use of drones has played a key role in the project to evaluate the King Fahad Causeway, an infrastructure built in the 1980s that connects Saudi Arabia with Bahrain. In the inspections, monitoring and non-destructive testing for this project, we used advanced technologies to minimise human intervention, such as drones, advanced software and AI. The end result has been the creation of a digital twin, a virtual representation of the bridge that captures complex details and anomalies detected during the inspections.

CASE STUDY

AIDA (ARTIFICIAL INTELLIGENCE DIGITAL ASSISTANT)

8 DECENT WORK AND ECONOMIC GROWTH
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

AIDA is a private, secure and reliable AI-based digital assistant that has been developed in-house at IDIADA Division by the Digital Solutions DataLab team.

Built on a flexible and secure architecture, AIDA offers a versatile platform for integrating multiple data sources. It features advanced capabilities such as "data chat", "augmented generation through advanced retrieval" or "agent-based" autonomous behaviour, which allow complex tasks such as reasoning, code execution and API calls to be performed. It also allows us to analyse large volumes of data, automate tasks and assist in the production of reports, presentations and other documents thanks to its system of "artefacts".

The development of AIDA has allowed us to improve our expertise in large language models and specific generative AI libraries, such as LangChain, LangGraph and LlamaIndex. The acquired knowledge is already being applied to develop new multimodal digital tools (combining text with images) for process optimisation and additional value generation in the company's core activities.

The deployment in the organisation has been very positive, it is already being used by the Group's employees in their daily work and is the basis for undertaking new developments.

"AIDA is a qualitative leap in our ability to analyse large volumes of data and automate tasks. With this, we are taking a step forward in offering global and integrated digital solutions that provide value to our clients.

Xavier Vizcaíno
DataLab Manager of the IDIADA Division

CORPORATE VENTURING

Since 2022, our corporate venturing programme has boosted the collaboration of Applus+ business units with start-ups, complementing our services with their technology and innovative drive.

The synergies created have accelerated our digitalisation, improving internal efficiency and our service to the client.

During 2024, like in previous years, we have continued to explore solutions for asset inspection with AI along with data capture with drones, as well as the application of hydrogen to mobility. As a new development, this year we have also explored the use of satellite imagery in the inspection domain, asset management platforms, documentation process improvements with AI and sustainability reporting platforms.

CASE STUDY

COLLABORATION WITH SEEKRIGHT AND ASIMOB

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
17 PARTNERSHIPS FOR THE GOALS

In the field of intelligent monitoring of road infrastructures, we highlight our collaboration with the start-ups Seekright and ASIMOB, with which we have formalised commercial agreements for the use of their technology in the inspection of pathologies and the inventory of assets on roads in the Middle East, Europe and Australia.

In October 2023, Applus+ and ASIMOB entered into a collaboration agreement for the joint provision of road inspection services in different geographies. Moreover, in April 2024, we started a project with SeekRight for the detection of pathologies and inventory of elements on roads managed by the Transport Ministry of the Kingdom of Saudi Arabia.

To provide these services, we use mobile devices with cameras in our vehicles, obtaining data that we subsequently process and validate through the use of AI (computer vision). The solution allows us to know, in a very short space of time, the precise results of the inspection, with the identification and positioning of both the different assets comprising the road and the defects existing on it.

Both Seekright, based in Dubai, and ASIMOB, based in Bilbao, have extensive international experience developing projects in Europe, Asia and the Middle East.

4.3 Relationship with clients

At Applus+, we build strong and transparent relationships with our clients to fully understand their expectations and ensure optimal satisfaction.

We adopt active listening as the basis for developing and perfecting our services, adapting to the specific needs of each client.

Our commitment includes direct and consistent interaction through meetings, as well as other communication channels ranging from face-to-face events to digital platforms. This year, we have continued our work in response to complaints received (570[9].), resolving most of them 89%[10] and focusing on fostering transparency and continuous improvement.

In 2024, we have been recognised for our capabilities and performance around the world and across diverse industry sectors. Our recent achievements include:

- **Expansion of ATEX Testing in Europe:** we have expanded the capabilities of our Barcelona laboratory to certify equipment in explosive atmospheres, reinforcing our commitment to safety and pioneering market access for Ex products in key regions.
- **ISO/IEC 17065 Accreditation for Common Criteria:** we obtained ISO/IEC 17065 accreditation for our product certification programme, consolidating our position as a benchmark for quality and reliability in international markets.
- **Authorisation in Iraq:** Applus+ has received authorisation from COSQC in Iraq to implement compliance certification (CoC), expanding our presence and service offering in the Middle East.
- **Recognition from Stellantis:** the excellence of our electromagnetic testing (EMC) laboratory in Italy has been recognised by Stellantis. This type of testing is essential for the automotive sector.
- **Recognition from COPEL:** Applus+ in Brazil has been recognised as the best supplier of the company COPEL under the category "Technical Services in Renewable Energies".
- **Excellence Award in Portugal:** Applus+ has once again been awarded the PME Excellence Award by the Portuguese Government, which highlights our work in the field of engineering and our significant contribution to local progress.
- **Certificate of recognition in Norway:** we have received recognition from Shell for the excellence and innovation of our performance in the fields of Non-Destructive Testing (NDT) and inspection services.

These achievements reaffirm our commitment to quality, consolidating Applus+ as a trusted partner for the development of innovative and safe solutions.

During 2024, Applus+ has continued with the Net Promoter Score (NPS) assessment project across all its divisions, achieving a score of 55. Through systematic surveys in various areas (153,652[11] surveys received), we obtain key information that allows us to adapt to our clients' expectations, strengthening the quality of our services and maintaining a proactive approach to meet their needs.

9. Representing a 59% of the company..
10. Percentage in 2023 was 90%, but representation was 47% of the company.
11. Representing 64% of the company.

4.4 Sustainability services

In recent years, we have expanded our traditional services with new solutions. We have diversified our portfolio, taking advantage of the opportunities presented by new regulatory frameworks and industry needs in sustainability.

We help our clients move towards sustainability through a set of services aligned with the UN Sustainable Development Goals. This offering encompasses a wide range of sustainable services that we categorise into six pillars.

Sustainable materials and products

Services aimed at ensuring safety for users of industrial or end-consumer products or processes, ensuring that they are environmentally friendly.

Services relating to industrial products or installations[12]:

- Product safety, quality, performance and purpose tests (EMC, environmental and climatic, vibration, wireless, household appliances, lighting, electronic equipment)
- Cybersecurity of products, components and systems
- New services related to the new Cyber Security Act NEW
- Testing of medical devices (materials, components and complete devices) NEW
- Payment and identification systems
- Life Sciences: clean rooms, air quality NEW
- Supplier and supply chain assessment systems
- Measurement of air, soil and wastewater emissions
- Waste characterisation
- Waste management and reduction plans
- Environmental risk analysis
- Life cycle analysis of products and services
- Environmental Impact Studies and other studies aimed at environmental protection
- CE Marking, ATEX
- Agro product certification, (IFS, BRC, PI)
- Calibration
- Regulatory equipment inspections
- Safety audits, external prevention services
- Traceability of the supply chain and responsible products

Sustainable energy and energy transition

We provide studies, designs, testing, field supervision and inspection services aimed at improving energy efficiency and creating, transporting and maintaining sustainable energy production.

Services related to wind, solar, hydro and green H_2 energy:

- Mechanical testing in the renewable energy sector
- Characterisation of foundation materials, mortars and pulp
- Certification of electronic components and calibration
- Climate change mitigation plans
- Validation and verification of Clean Development Mechanism projects
- Energy efficiency and management services
- Design, implementation and monitoring of renewable energies NEW
- Design and implementation of green hydrogen NEW

Environmental conservation

We provide engineering, supervision, consultancy, testing and inspection and QA/QC[13] services in order to use natural resources in a way that is sustainable and respectful of society and the environment.

Services aimed at preserving water and soil, forestry and mining resources:

- Water distribution projects
- Safe and sustainable mining
- Environmental monitoring and surveillance
- Topographical surveys and geotechnical instrumentation
- Materials testing, NDT, pipeline inspections, welding, CCTV
- Water footprint reduction
- Use of clean technologies
- Environmental restoration plans
- Remediation of contaminated soils
- Analysis and monitoring of the quality of water bodies
- Circularity of waste

12. Not related to the use of fossil fuels or highly polluting processes.
13. Quality assurance and quality control.

Sustainable business practices

Services aimed at the improvement, control, verification, validation and certification associated with responsible and sustainable practices within organisations.

Services related to the deployment of sustainability strategies in organisations and training:

- Sustainability assurance NEW
- Sustainability reports NEW
- DNSH[14] validation NEW
- Verification of carbon footprint, CDM, GS
- Spanish National Security Scheme[15], information security
- Quality management, health and safety and environmental management systems
- Food safety
- Compliance and crime prevention systems
- Verification of energy reduction NEW
- Occupational risk assessment
- Emergency and self-protection plans
- Safety audits
- Environmental and health and safety legislation diagnostics
- Development of equality policies and plans, codes of conduct and good governance, and CSR management systems
- Diagnostics and action plans aligned with the SDGs
- Information security systems
- Training and awareness-raising

New mobility

Services for the design, testing, approval and control of vehicles for the transportation of goods and people, ensuring the safety and environmental sustainability of their materials, components and technologies.

Services related to clean propulsion vehicles, drones, personal mobility vehicles, transport by rail and aerospace:

- Road education and safety
- Technical safety and environmental inspection of vehicles
- Battery testing and approval NEW
- Electrical, electronic and EMC testing of components and vehicles
- Testing of structures, components and materials (fire, mechanical, environmental)
- Cybersecurity of systems and components
- Characterisation and UAS/UAM certification NEW
- Structural testing of bogies, wagons and subcomponents, fire, EMC and environmental testing of on-board electronics, calibration, characterisation of materials
- QA/QC of land transport infrastructures
- Sustainable mobility plans
- Asset integrity (NDT)
- Engineering and testing of electric and hybrid vehicles and other vehicles
- Homologation of electric and hybrid vehicles
- Passive Body and Safety Tests
- Chassis, active safety and durability (ADAS), brake testing, vehicle dynamics, chassis design, electronics, driving simulation, durability testing

Sustainable infrastructure and smart cities

Services to ensure the integrity, safety, efficiency and environmental sustainability of infrastructure and buildings, throughout their lifecycle, from design to operation and maintenance.

Services related to buildings, roads, ports, railways and infrastructure for clean propulsion vehicles:

- Laboratories for construction materials and products (mechanical, fire, acoustic, thermal, climatic)
- Quality marks (cement, concrete, glass and partitions, physical safety)
- Testing of water pipes, heating and air conditioning, gas and sanitary systems in buildings
- District and geothermal heating, gas supply and disposal, drinking water, sewage and cable ducts
- Structural and mechanical testing
- Cybersecurity of systems and components
- Ground engineering and construction
- Consultancy and engineering for sustainable building
- Testing of construction materials and NDTs
- Environmental impact studies, environmental monitoring of infrastructures and landscape integration studies
- QA/QC of buildings and infrastructures of land and see transport
- Water distribution and pipeline repair projects
- Deployment, operation and maintenance of telecommunications networks for telephone companies, infrastructure managers, equipment manufacturers, engineering firms and public bodies
- Regulatory equipment inspections
- Road management

14. Do Not Significant Harm
15. Esquema Nacional de Seguridad (Spain)

PRACTICAL CASES OF SUSTAINABLE SERVICES

Sustainable performance

At Applus+, we are committed to the United Nations 2030 Agenda for Sustainable Development and are walking a path that will improve the lives of everyone, mainly through the development of sustainable performance, circular economy, people protection and climate action.

Promoting biodiversity

Improving biodiversity in lakes

Applus+ has participated in the LeDNA project, funded by the European Research Council, which improves biodiversity monitoring in lakes through advanced DNA sequencing technologies (eDNA). The results achieved will help to improve conservation and environmental management policies.

Specifically, we carried out sampling in the As Forcadas reservoir in Galicia, Spain, on International Biodiversity Day, held on 22 May.

Biodiversity study

We carried out a census of more than 6,000 trees and a flora survey in Qiddiya, Riyadh, Saudi Arabia, to assess the state of the vegetation and recommend the best way to protect it.

The study includes the identification and classification of trees, including an assessment of their health, measurement of trunk diameter and the creation of biodiversity management plans.

Environmental monitoring

Environmental monitoring at a mine

We have carried out a monitoring project at the Buriticá mine in Antioquia, Colombia, to ensure compliance with the mine's environmental permit and base decisions on accurate information regarding air quality, noise and vibrations.

To achieve this, Applus+ carries out the online monitoring of 22 stations, the operation and maintenance of the equipment, and the provision of licences for the generation of Environmental Compliance Reports (EQRs).

Measurement of emissions on buses

We have carried out emission measurements on public buses in Denmark, including particulate matter and nitrogen oxides (PM, PN and NOX), as well as exterior and interior noise, using a mobile PEMS (Portable Emissions Measurement System) laboratory.

These tests contribute to greener public transport.

Water efficiency

Modernisation of hydrometeorological stations

We have worked on a project to modernise Bogotá's hydrometeorological network in collaboration with the Colombian city's Aqueduct and Sewage Company, which includes the installation and commissioning of new equipment and components for real-time data transmission, as well as civil works to adapt the stations. The objective is to improve the infrastructure for monitoring and controlling water resources, increasing the coverage and efficiency of the monitoring of hydrometeorological parameters at more than 100 stations, improving the capacity to respond to climatic emergencies, protecting the population and reducing negative impacts.

Energy efficiency

Energy improvement at a pharmaceutical company

We have contributed to increasing the energy efficiency of a pharmaceutical company in Spain. The improvements we have proposed include a new condensing boiler and optimisation of the hot and cold-water systems, achieving savings of 13% in electricity and 28% in gas.

The project has been subsidised by the National Energy Efficiency Fund and co-financed by the ERDF (European Regional Development Fund).

Reducing losses in electricity distribution

We have worked on a project to reduce energy losses in electricity distribution in several municipalities in Mato Grosso, Brazil. To this end, we have provided services that include the installation of shielding for low-voltage clients, the replacement of obsolete meters and the installation of shielded boxes. The project is monitored in real time via an application.

With this work, we reduce non-technical losses in electricity networks, improving efficiency and optimising resource management.

Circular economy

At Applus+, we promote the transition towards an economic model that seeks to keep products and materials in use for as long as possible, making the most of resources and minimising waste, as opposed to the linear model of use and dispose.

Recycled materials

More sustainable cements

In Spain, we have worked with the cement industry to develop new standards to certify more sustainable cements. In 2024, the Spanish Government incorporated these standards into legislation, allowing manufacturers to develop and sell cements made from recycled materials. Applus+ was the first Spanish company to be accredited to certify these cements.

Recycled plastics

To promote the circular economy in Spain, a new tax requires companies to declare the percentage of non-recycled plastic in their packaging. At the end of 2024, Applus+ has been accredited under the reference standard in this area (EN 15343) in order to be able to conduct audits of companies in 2025. This certification will allow us to ensure compliance with legislation and reduce the environmental impact of packaging on the market.

Recyclability of waste

Boosting recycling with smart additives

Applus+ has collaborated with Mercedes Benz Trucks (MBT), in the EU-funded DeCOAT[16] project, and has developed a new peel-off primer called INDAR that allows materials to peel off when heated.

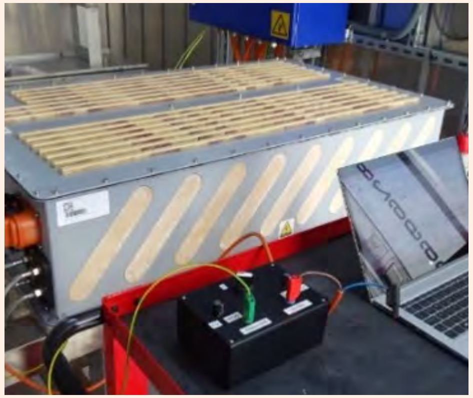
This technology could significantly reduce waste and recycling costs. For example, it could improve the recyclability of the plastic dashboard parts of the 25,000 or so buses MBT produces annually, while retaining their original mechanical strength and fire resistance properties.

16. decoat.eu

Protection of people

We contribute to the health and wellbeing of society through services that ensure the marketing of safe products and reduce the consequences of traffic accidents in the communities where we operate.

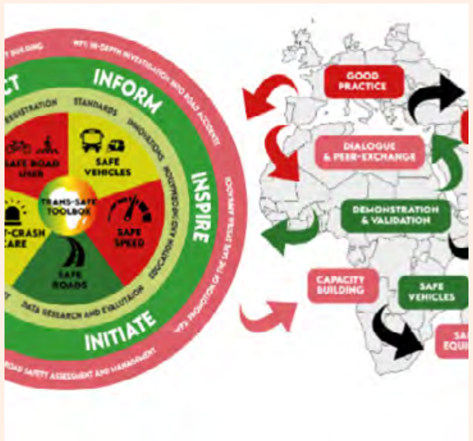
Safe vehicles



Lighter and safer automotive batteries

We have participated in the COBRA[17] project, aimed at research and innovation in next-generation batteries for electric vehicles, co-funded by the European Commission's Horizon 2020 programme.

COBRA aims to develop a new cobalt-free lithium-ion battery technology that overcomes many of today's shortcomings, improving cycle life (>2000 cycles), reducing weight (50%) and increasing fire safety and metal recyclability (>95%).

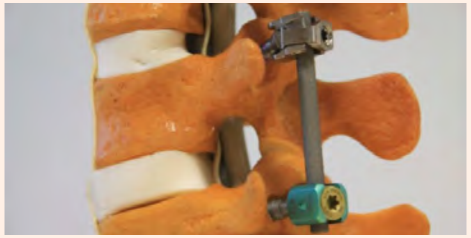


Transforming road safety in Africa

Through the TRANS-SAFE project, we have contributed to transforming road safety systems in Africa. The project aims to reduce accidents caused by technical defects by focusing on the safety of both new and used vehicles and implementing regular technical vehicle inspections. It will also assess after-sales systems and advanced technologies to improve vehicle safety.

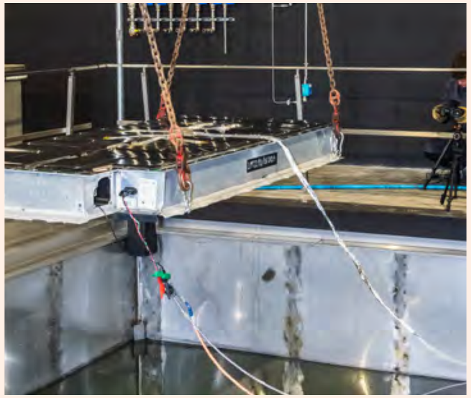
The goal is to promote a radical transformation in African road safety, with scalable and replicable solutions, and to address safety issues in public transport and heavy vehicles.

Safe products



Biocompatibility in spinal implants

In 2024, we collaborated with two internationally recognised medical device manufacturers to validate the biocompatibility of an innovative spinal implant and bone cement material according to US Food and Drug Administration (FDA) standards.



Battery safety laboratory

Applus+ has opened a new Battery Safety Laboratory, expanding its testing and validation capabilities to ensure high safety and performance standards in automotive battery systems. With more than 2,000 square metres, the laboratory performs impact tests, fire resistance, immersion tests, overcharge and short circuit tests and gas analysis, ensuring compliance with safety and quality standards.

Equipped with environmental protection systems, the laboratory supports the complete development of batteries, from cell selection to full system validation.

17. *COBalt-free Batteries for FutuRe Automotive Applications*

Climate action

We contribute to reducing our clients' carbon footprint through services related to renewable energy, energy efficiency and sustainable mobility.

Renewable energies

Inspection of solar project in Chile

Applus+ has inspected the construction of a 480 MW solar plant, the largest in Chile, for the company Generadora Metropolitana.

The project includes 882,000 solar panels, the implementation of cleaning robots, a 220kV substation and a transport line made of 34 metal structures to the Miraje substation.

The plant will produce enough energy to supply 500,000 households, avoiding the emission of 280,000 tonnes of CO_2 per year.

Renewable fuels project in Australia

Applus+ has been involved in a renewable fuels project in Perth, Australia. The aim is to transform a refinery for the production of sustainable fuels, such as sustainable aviation fuel (SAF) and renewable diesel (or Hydrotreated Vegetable Oil [HVO]).

This will allow the client to comply with local environmental regulations and gain the cooperation of the Australian Government and stakeholders.

Energy transition in Portugal

Applus+ in Portugal ensures efficiency and success in all stages of a project for the installation of eight photovoltaic plants of almost 130 MW.

This project is being carried out in various strategic regions, with the aim of diversifying energy sources, reducing dependence on fossil fuels and promoting the economic and social development of local communities by creating jobs and strengthening the country's energy infrastructure.

Sustainable mobility

Sustainable public transport in Panama

We have provided services in the construction of Line 3 of the Panama City Metro in the country of the same name, an infrastructure that will improve the quality of life of more than half a million inhabitants and promote sustainable mobility.

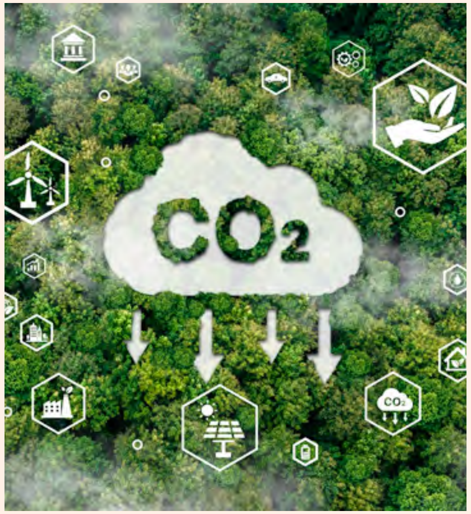
We have guaranteed the structural integrity of the line's stations along 25 km, constantly performing monitoring and quality control services for geotechnical and stability parameters. We have assessed the geological risks and used advanced monitoring techniques and early warning systems to prevent construction problems in real time, reducing costs and risks.

Approval of a hydrogen bus

At Applus+, we have successfully completed the European approval of the IRIZAR i6S Hydrogen Efficient i6S model after conducting exhaustive tests to ensure the correct installation and operation of the hydrogen system, always prioritising safety.

Thanks to this process, the bus is now authorised to operate throughout the EU.

Carbon capture



Transportation and storage of CO_2 in Rotterdam

Applus+, in collaboration with the Dutch Government, has participated in the Porthos project to capture CO2 emissions from industrial sources in the port of Rotterdam, preventing them from entering the atmosphere. Once the CO_2 is captured, it is transported through a 32 km pipeline for storage in safe, depleted gas fields in the North Sea.

This project reduces greenhouse gas emissions and promotes sustainable practices and a low-carbon economy.

4.5 Strategic alliances

17 PARTNERSHIPS FOR THE GOALS

Our innovation ecosystem fosters synergies with organisations and companies from different industrial sectors to address today's global challenges. Participation in sectoral platforms, as well as collaborative alliances with various entities, allow us to address technological challenges more effectively through the exchange of knowledge and joint analysis of problems.

AUTOMOTIVE AND MOBILITY

We work actively with the main entities that promote knowledge, research and the development of guidelines, directives and regulations to meet the requirements of human safety, environmental sustainability and digital security in the sector.

ASSOCIATION	POSITIONING	HIGHLIGHTS 2024
CITA	We are a platinum member and part of the Bureau Permanent, where we are vice-chair of the general secretariat. We participate in the RAGs (Regional Advisory Groups) for Africa, Central and South America, Asia and Australasia, and our experts are part of the following topic areas: • ADAS • Brakes • Decarbonization • Electric vehicles • Emissions • Micro-mobility • Roadworthiness package • Type Approval • Vehicle data & Connected Vehicles We are also Chair of the R&D Vehicle Compliance topic area.	In April 2024, La Coruña (Spain) hosted three meetings corresponding to the following topic areas: TA-A R&D Vehicle Compliance, TA-B Optimising current vehicle compliance, and TA-C External affairs.  CITA Meeting in La Coruña, Spain
FISITA	We are corporate members, actively participating in committees and in the following expert groups: • Digitalisation • Intelligent safety • Circular economy • Industry disruption We are vice-president of the Society Committee.	We sponsored the Eurobrake event, which took place in Mainz (Germany) in June 2024. Our experts gave three presentations on different braking technologies.  Poster for the EuroBrake event
earpa	We are members of the executive board and participate in the Foresight group: Powertrains and Energy Systems (PES).	We contribute with presentations at the annual spring and autumn meetings. At the October 2024 conference, we participated in the success story session with the presentation of the European ASSESS project, of which we are part of a consortium funded by the European Commission.  EARPA conference

RENEWABLE ENERGIES

We are members of several associations related to renewable energies in various countries around the world. Our participation allows us to contribute to the analysis of the sector's problems and to the identification of synergies that drive the energy transition on a global level.

Chile: ACERA, Chilean Association of Renewable Energies.

Brazil: ABEEólica, Associação Brasileira de Energia Eólica

United States: SEIA, Solar Energy Industries Association

Australia: Clean Energy Council

Middle East: MESIA, Middle East Solar Industry Association

Italy: Italia Solare Home, Associazione ITALIA SOLARE

United Kingdom: Solar Energy

Spain:

- UNEF: Spanish Photovoltaic Union.
- AEPIBAL: Spanish Battery and Energy Storage Association

We also participate in international associations:

- IEC: We participate in various working groups of TC-88 "Wind energy generation systems.
- MEASNET: International Network for Harmonised and Recognised Measurements in Wind Energy. We participate in the Power Performance, Site Assessment and Electrical Characteristics Committees.
- Solar Power Europe.

CYBERSECURITY

We collaborate with the agents that regulate the cybersecurity context in Europe and promote discussion forums on issues related to this sector, with the aim of having harmonised guidelines for the protection of digital infrastructure and guaranteeing data security and privacy.

CASE STUDY

COLLABORATION WITH ENISA

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE | 16 PEACE, JUSTICE AND STRONG INSTITUTIONS | 17 PARTNERSHIPS FOR THE GOALS

In 2024, our experts have collaborated significantly with ENISA, the EU cybersecurity agency, in several areas:

- We have led the drafting of the document "Cybersecurity assessments. Evaluations & Certifications", published in January 2024.
- We have participated in the CYBERweek conference, organised in April 2024, giving presentations within panel 3, "Developing the attractiveness of cybersecurity certification", and in panel 4, "Ensuring Compliance with CRA".
- Our experts support ENISA in analysing the gap between the EUCC scheme and the Cyber Resilience Act (CRA) and the solutions proposed

Our experts took part in the International Conference on the EU Cyber Security and Resilience Acts, held in Brussels from 11 – 13 March, where Applus+ participated as a Silver Sponsor. This international conference on the EU Cyber Security and Resilience Acts is organised by Cnxtd ("Connected") Event Media Corp., the leading producer of international events focused on ICT product certification and involves the world's leading cybersecurity related entities.

OTHER STRATEGIC ALLIANCES

We have joined forces with other companies to develop innovative products, improve our production processes and expand the geographical scope of our services:

RENEWABLES: as part of a long and close collaboration with ACCIONA Energy, we have provided quality assurance and quality control services at their photovoltaic plant in Aldoga, Australia, during the prefabrication, manufacturing and shipment phases.

SUSTAINABLE MATERIAL: we have collaborated with Mercedes-Benz Trucks in the DECOAT EU Horizon 2020 initiative, with the aim of reducing waste associated with bus cab parts by facilitating their disassembly. The project focused on the use of our innovative INDAR technology to separate damaged foil coatings from damaged cab components on bus dashboards.

ENERGY TRANSITION IN AVIATION: we are collaborating with AIRBUS to validate technologies for the integration of green hydrogen and other solutions that reduce the carbon footprint in aviation. In 2024, we have been finalising the Zero project financed by the CDTI and developing the Faster H2 and Herwingt projects with Clean Aviation funds from the European Union.

TRAINING ECOSYSTEM: with the collaboration of Actua, a company specialised in digital learning, we have created a new performance management system called "Performance & Development System" for the IDIADA Learning Hub platform, which centralises the IDIADA Division's training.

AGREEMENTS BETWEEN CERTIFICATION BODIES: The Laboratories Division and the Korean Testing and Research Institute (KTR) have signed an agreement (Memorandum of Understanding) to facilitate the access of Korean suppliers to the EU market. The agreement focuses on compliance with the new cybersecurity requirements included by the EU in the Radio Equipment Directive (RED) and consists of accepting the KTR's accredited test reports on cybersecurity standards relevant to the CE marking of wireless IoT devices.

05

Governance

5.1 Corporate governance

5.2 Integrity and Compliance

5.3 Data protection and cybersecurity

5.4 Risk management

GRI

2-15 · 2-16 · 2-24 · 2-25 · 2-26 · 201-2 · 205-1 · 205-2 · 205-3 · 206-1 · 207-2 · 406-1 · 412-1 · 412-2 · 412-3

5.1 Corporate governance

At Applus+, we consider our corporate governance to be of crucial importance and place it at the heart of our strategic decisions. In this way, we assure our stakeholders that our management model works effectively.

We have maintained an independent chairman of the Board, separated from the company's CEO and a majority of independent directors at each Board Committee.

The Sustainability Committee, has been in place since 2015. Although it remains voluntary, this Committee has enabled us to be at the forefront in the perception and regulation of non-financial risks. It has played a crucial role in implementing a culture of compliance, driving environmental initiatives and actions aimed at our more than 20,000 employees and society as a whole.)

Nonetheless, as described in the 2023 Report, the Company has been subject to a competitive takeover bid in the past period which resulted, as published on June 10th by the CNMV, on Amber EquityCo SLU achieving 70.65% of the share capital of the Company.

Upon this process, the majority shareholder proposed certain resolutions on July 18th, which were adopted at an extraordinary shareholders meeting, including changes in the number of board seats and the appointment of new proprietary directors and the delisting of Company's shares.

Amber EquityCo SLU filed its request for authorisation for the takeover offer for shares of the Company for its delisting on July 19th. The CNMV finally authorised its exclusion from trading, on October 30th.

Therefore, overall, as part of the transition from listed to private, through the second semester of 2024 the majority shareholder has proposed several changes within the Board of directors' composition. On December 19th, an extraordinary general shareholders meeting approved final governance changes towards a standard private company framework. Indeed, the Company, at 2024 year-end, was a fully private company with a sole Director. Consequently, this report does not include anymore a comparison with CNMV Good Governance Code for Listed companies.

HIGHLIGHTS IN 2024

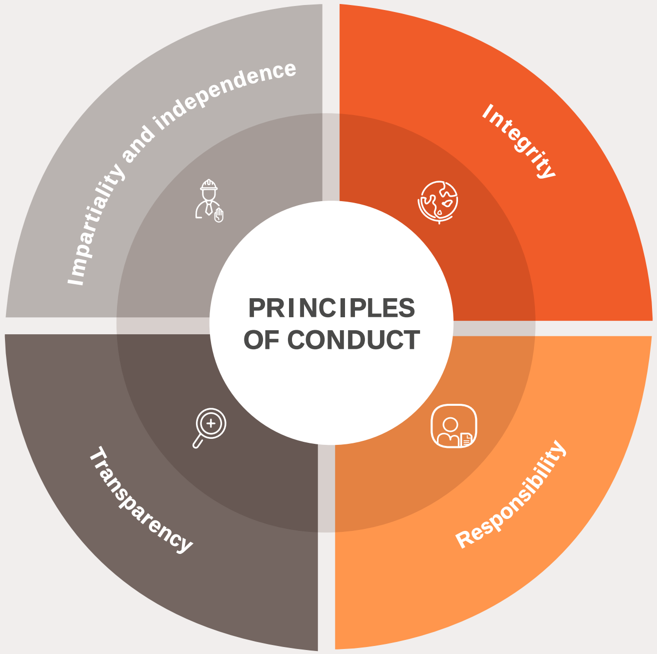
1. January 17th, authorisation by CNMV of the takeover bid from Manzana Spain Bidco SLU.
2. February 16th, admission of application for authorisation of takeover bid from Amber EquityCo SLU.
3. March 22nd, authorisation of takeover bid from Amber EquityCo SLU.
4. April, acceptance period, issuance of due reports from the Board of Directors.
5. May 17th, withdrawal by Manzana Spain Bidco SLU from its offer.
6. June 10th, outcome of the takeover bid from Amber EquityCo SLU reaching 70.65% of Applus share capital.
7. June 27th, holding the General Shareholders' Meeting electronically and with a streaming broadcast.
8. July 18th, Extraordinary Shareholders meeting approving the delisting of the Company, resignation from several independent and executive directors, reduction of board seats to 4 members and appointing of two proprietary directors.
9. July 31st, CNMV admitted process for the application for delisting.
10. August 27th, Extraordinary Shareholders meeting approving certain resolutions on the refinancing of the Company.
11. October 30th, delisting authorised by CNMV.
12. November 15th, suspension of trading by CNMV.
13. December 19th, Extraordinary Shareholders meeting approving certain resolutions on transition to private company governance framework including the appointment of a sole Director.
14. Holding of 12 Board of Directors meetings, five face-to-face, four virtual and three in writing in lieu of a meeting. Holding of six meetings of the Audit Committee (four face-to-face, one virtual and one in writing in lieu of a meeting), two meetings of the Sustainability Committee (both held face-to-face) and five meetings of the Appointments and Remuneration Committee (two face-to-face, one virtual and two in writing in lieu of a meeting).

5.2 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 should be at the core of our professional activities. Together with responsibility, transparency, impartiality and independence, these values form the foundation of our Code of Ethics, which in turn forms the basis of our Compliance Management System (CMS).

Responsibility for upholding our commitment to business ethics rests with the Board of Directors, the Sustainability Committee and the Chief Compliance Officer, who seek to ensure that all our business units, regions and operations act in an ethical manner, following our Code of Ethics and the policies comprising the Applus+ Compliance Management System.



- 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

- Fighting against corruption
- Conflicts of interest

- 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

ETHICS & COMPLIANCE COMMUNICATION CHANNEL SYSTEM

In accordance with the provisions of the Group's Code of Ethics, all Applus+ Professionals[18] and the third parties with whom we have a relationship can and must report, confidentially, any indication or reasonable suspicion of non-compliance with the law or with the Applus+ internal regulations.

We have a single Internal Reporting System to which all Group subsidiaries have formally adhered, called the **Ethics & Compliance (E&C) Communication Channel System**.

This system is based on key principles such as **independence, confidentiality, protection of personal data** and secrecy of communications, guarantees impartiality, and protects whistleblowers against retaliation.

The implementation of a single system for the Ethics & Compliance Communication Channel at Group level benefits all Applus+ subsidiaries, their Professionals and business partners. A centralised approach ensures its effectiveness and makes it easier for whistleblowers to report any non-compliance. The Group's Chief Compliance Officer is ultimately responsible for this system.

The Ethics & Compliance (E&C) Communication Channel System has been designed in compliance with the requirements of Directive (EU) 2019/1937 or "Whistleblowing Directive", Spanish Law 2/2023, regulating the protection of persons who report regulatory violations and the fight against corruption, and other local laws transposing the "Whistleblowing Directive" applicable in the other European Union countries where Applus+ operates.

During 2024 we have kept a close eye on the various trends and new whistleblowing regulations and have verified that the current system is adapted to new laws and to amendments to existing laws in countries such as Saudi Arabia, Australia and South Africa.

18. Our *Code of Ethics* and other policies 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, internal 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*).
19. Those notifications are investigated where there is sufficient information to conduct the investigation.
20. All other investigations are in progress.

The Ethics & Compliance Communication Channel System is accessible in 17 languages 24 hours a day and allows both written and oral reports of non-compliance. It can also be used to raise any queries or questions regarding the interpretation of the company's internal rules. It is hosted on a platform designed to provide technical guarantees of security and confidentiality for whistleblowers.

The Channel can also be used to raise any queries or questions regarding the interpretation of the company's internal rules.

All matters relating to the Applus+ Ethics & Compliance Communication Channel System are regulated in the **Policy on the Ethics & Compliance Communication Channel system and the Informant protection**.

The reports received through the channel are carefully analysed and, if they are deemed to have sufficient grounds, an internal investigation procedure is initiated, in accordance with the provisions of the policy governing the channel system.

In this year of 2024 we have developed a document that complements the aforementioned policy, under the name of the ***Procedure for managing internal investigations and the Ethics & Compliance Communication Channel System***, designed to be used as a practical guide by those professionals who perform investigative roles in relation to non-compliances, as well as in making decisions on disciplinary or corrective actions.

The purpose of the Ethics & Compliance Communication Channel System is to ensure that any non-compliance brought to the attention of Applus+ is handled in the most appropriate way possible to protect the whistleblower, Applus+ and all other Professionals and third parties.

Number of notifications reported in 2024	Number of investigations initiated[19]	Number of investigations resolved[20]	Breaches of the *Code of Ethics*	Correction or disciplinary action
161	116	89	34	22

Origin of the notifications		Reception channels		
Internal sources of the Group	External sources	Formal channels	Management team	Audit processes
115	46	94 %	3 %	3 %

TRAINING OF OUR PROFESSIONALS

For Applus+, it is essential to ensure that the *Code of Ethics*, the *Global Anti-Corruption Policy* and Procedure and the policies associated with the compliance model are known and embraced by all Group Professionals, in all divisions and geographies.

Every year, we launch training actions on these documents to Applus+ Group Professionals in 15 languages and explore different topics, with the aim of constantly reinforcing our ethical culture in all our activities.

We place great emphasis on presenting the training content in a way that is understood by all Professionals, through examples, case studies, real-life situations and others with which they can identify. Applus+ Professionals must also sign a commitment to comply with the *Code of Ethics and the policies of the Compliance model*, as well as an explicit declaration of strict adherence to the *Global Conflict of Interest Policy*.

During 2024, we carried out two specific communication and training campaigns on the *Applus+ Global Anti-Corruption Procedure* and the *Global Conflict of Interest Policy*, with the aim of raising awareness of them in greater detail and encouraging their compliance.

On the other hand, together with the Human Resources team of E&I Portugal, we have developed a training pill on the "***Código de Boa Conduta para a Prevenção e Combate ao Assédio no Trabalho***" (Code of Good Conduct to Prevent and Combat Harassment at Work), a document that we jointly developed and was implemented across the Portuguese companies in August.

> At Applus+ Portugal, our commitment to the Code of Ethics and Compliance policies is a priority, and we try to ensure that all employees understand and apply these principles in their day-to-day work. This year, we have been working continuously with the Compliance team, through the deployment of the "Code of Good Conduct to Prevent and Combat Harassment at Work", with accessible and interactive training, creating a space where professionals feel valued. We work daily to consolidate an ethical and transparent culture, essential for our growth and for the trust of our employees, clients and partners.
>
> **Liliana Araujo**
> Human Resources Manager, E&I Applus+ Portugal.

As an integral part of the induction process, new Professionals joining the company receive training on the Code of Ethics, Anti-Corruption and associated policies of the compliance model, and sign a commitment to the Code of Ethics and related policies linked to their employment contract.

Topics included in the 2024 training

1. *Code of Ethics* and Conduct in the workplace
2. Integrity
3. Conflicts of interest
4. Fraud
5. Whistleblowing: Culture of reporting non-compliances
6. Inclusive and Fair Communication
7. Workplace Bullying and Harassment
8. Bribery and Corruption
9. Speak Up: You are part of the Applus+ Compliance Culture

- Training on the *Code of Ethics*, *Anti-Corruption* and associated policies
- Questionaire on conflitcts of intereset
- Commitment to the *Code of Ethics* and *Anti-Corruption* and associated policies
- Receive the policy on the use of IT resources

- Annual training on the *Code of Ethics*, *Anti-Corruption*, and related policies
- Occasional live training sessions
- Reconfirmation of commitment to the *Code of Ethics, Anti-Corruption Policy*, and related policies
- Reconfirmation of adherence to the *Global Conflict of Interest Policy*

ROLLOUT TO OUR PARTNERS

At Applus+, we ensure that the third parties we work with are aware of, understand and respect the principles set out in our Code of Ethics.

Everyone who acts on behalf of Applus+ goes through a strict approval process, which includes knowing and agreeing to comply with our *Code of Ethics and Global Anti-Corruption Policy and Procedure*, as well as undergoing reputation and integrity testing, before entering into any relationship with us.

Our suppliers, as well as our partners of consortiums where we are a coordinator, must sign a certificate of compliance reflecting their commitment to the Code of Ethics and its associated policies. During 2024, we have strengthened this requirement, adding more specific commitments in areas such as environmental protection, health and safety, child labour and labour law compliance.

The monitoring of the implementation of the requirements deriving from the different policies and procedures, as well as the possible associated challenges, is carried out through regular meetings with the managers of the different functional areas of all our businesses.

COMPLIANCE MANAGEMENT SYSTEM

Our Compliance Management System (CMS) is developed based on the Spanish Criminal Code, the United Kingdom Bribery Act and the United States Foreign Corrupt Practices Act.

This system includes requirements for risk analysis, standards and controls, resources and dependency, as well as a whistleblowing system and the continuous review and updating of the model.

The **Chief Compliance Officer** (CCO), overseen by the **Sustainability Committee**, leads the actions to raise awareness among all Applus+ professionals and to monitor compliance with our CMS. Certain CMS aspects are included in the periodic controls carried out by the Internal Audit Department.

During 2024, we initiated several projects on corporate criminal liability, in line with various local laws that require us to have **Crime Prevention Models**. These models must include, among other aspects, an identification and assessment of the company's activities and processes at risk of committing crimes; policies, protocols and procedures with controls to prevent and detect criminal conduct in the identified contexts; secure whistleblowing channels that guarantee anonymity and confidentiality; internal sanctions in the event of non-compliance; as well as a designated person responsible for the Model; and periodic assessments with continuous improvement mechanisms based on these assessments.

These projects, currently under development in Chile, Portugal and Peru, are being carried out transversally for all Applus+ divisions operating in these countries. While risk identification and assessment are performed on an individual basis with the different teams or areas in each division, some protocols, procedures and controls are designed with a universal approach, applicable to the entire country.

The aim of these projects is not only to comply with local regulations, but also, and especially, to strengthen the control environment in each of our operations and to continue to raise awareness among the teams on the importance of always respecting the established policies and procedures.

> "In my role, I am fully aware that the integration of corporate ethics into daily decision-making generates long-term value, therefore, our work seeks to actively involve the areas and teams of local companies not as an imposed obligation, but as an internal commitment to the principles of integrity and transparency, so that each professional understands their role within this system and how their actions can directly impact the overall success of our Compliance strategy.
>
> In this sense, the development and implementation of local Crime Prevention Models, within our Compliance Management System, is a strategic tool to reinforce the message that compliance is not limited to avoiding sanctions, but also protects our reputation, values our work and strengthens the trust of our stakeholders."
>
> **Marta Álvarez**
> Legal Affairs Manager in Chile. E&I LATAM Compliance Coordinator

On the other hand, we have continued to consolidate and ensure the correct deployment of the Compliance and Internal Control Guide, which is an essential document of the Applus+ CMS that includes the most relevant aspects of the most important policies, such as the *Code of Ethics*, the *Global Anti-Corruption Policy and Procedure*, the *Global Conflict of Interest Policy, the Procurement Policy*, the *Suppliers Policy and the Policy* on the Use of the Company's Resources, as well as other policies and procedures such as the *Global Employee Expense Claim Policy*, the *Group Treasury Policy, the Anti-Money Laundering Policy*, the *Sanctions and Export Control Policy and the Competition Policy*, among others.

Like every year, compliance monitoring by all Group companies is carried out through the **compliance control model**, with the submission of control assessments through a global corporate tool. Compliance controls include all those defined in the Group's internal policies and procedures that form part of our CMS.

The main elements of the CMS form part of the scope of review and control of the **Group's Internal Audit** team, which reports and informs the Chief Compliance Officer and the Audit Committee of its findings. Directors are also required to sign, on an annual basis, a declaration of responsibility to demonstrate that the CMS is being properly implemented.

Every year, our compliance model is **audited by an independent external company**, which issues a certificate of compliance with the requirements of the TIC Council industry association. Each year, the Chief Compliance Officer reports the result of the audit and the certificate to the Sustainability Committee.

Any concerns considered critical, which may actually or potentially negatively affect a stakeholder, are reported to the Board of Directors through the Sustainability Committee. During the reporting period, no such concerns have been detected.

For 2025, our aim is to further strengthen a culture of ethics and compliance, promoting respect for our internal policies and procedures and always acting under the principle of integrity. We intend to continue consolidating the control environment in all our activities, in collaboration with the different teams and areas responsible.

CORRUPTION AND BRIBERY

Our *Global Anti-Corruption Policy and Procedure* establish how to prevent, detect, investigate and remedy any acts of corruption within the Group.

These documents develop our main commitments:

- To do business legally, ethically and professionally worldwide by complying with the anti-corruption laws relevant in the countries where the Group carries out business, and to ensure that all professionals of Applus+ and third parties act in the same way.
- To combat bribery (including commercial bribery), improper or illegal payments, gifts or contributions, and any other improper method to obtain favourable treatment..

The Global Anti-Corruption Policy and Procedure define the expected behaviour of our professionals and the relationship with third parties, as well as any mergers and acquisitions.

Prohibited conducts	
Bribery and corruption	Political donations

Controlled conducts	
Gifts and hospitality given/received by Applus+	Charitable donations Conflicts of interest

In 2024 we have contributed money to foundations and non-profit organisations amounting to €70,849, always in accordance with our *Global Anti-Corruption Policy and Procedure*. In line with this document, no donations were made to any political party.

MARKET COMPETITION

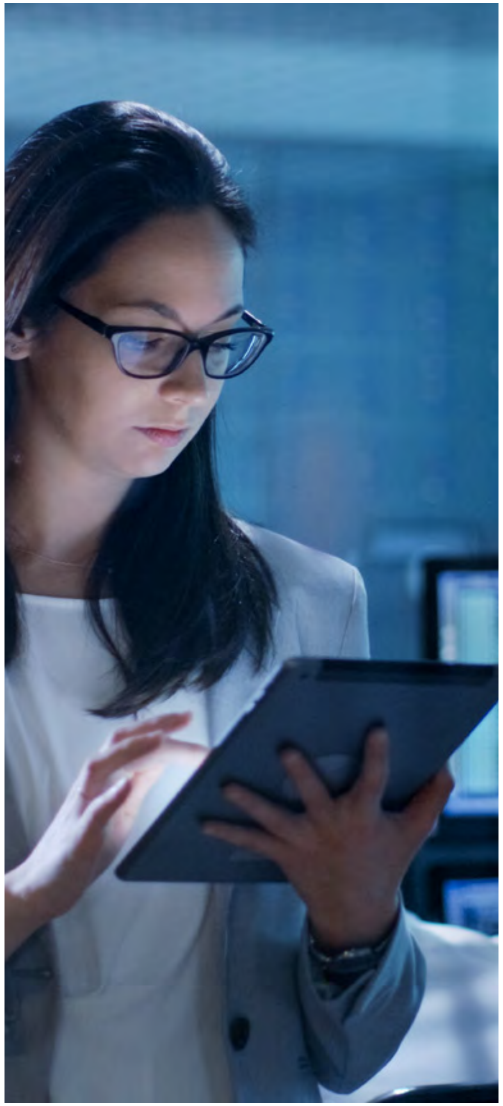
Through our *Code of Ethics*, our *Competition Policy* and our *Bids and Tenders Policy*, we ensure compliance with competition and anti-trust laws.

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 2024, no legal proceedings were initiated against the Applus+ Group, nor has it been served with ***any claim for anti-competitive or unfair practices***. No penalties, pecuniary or otherwise, have been imposed due to the practices described above.

5.3 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 2024, training actions aimed at key employees in the management of the company's personal data have continued. An internal audit has also been launched on the management of personal data by the different Applus+ divisions in Europe.

The Applus+ Group has a European personal data protection coordination team that includes a divisional and country 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 at least once a month with the Corporate Legal Department, which coordinates this team 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 2024, we have not experienced **any material disclosure, theft or loss of personal data information**. During this year, there have been **approximately 54,000 enquiries on exercising data-privacy rights in Spain**. These were again mostly related to our technical vehicle inspection clients. The numbers have increased, particularly those relating to the automatic exercising of rights by the end client through the corresponding websites.

During 2024, Applus+ has continued to enhance its cybersecurity procedures to ensure effective protection of information systems and safeguard the security of managed data, mitigating risks and preventing potential attacks. The measures adopted during 2024 have focused on improving endpoint protection (any element that processes information) and the proactive eradication of identified vulnerabilities. Additionally, an in-depth review of the data set managed at Applus+ is being carried out in order to align it with the different regulations and the requirements of our clients.

At this organisation, cybersecurity not only plays a role in protecting Applus+ own data assets, but also represents a distinguishing factor in the services offered to our clients. In many cases, cybersecurity becomes an **essential requirement for access to certain businesses**.

Cybersecurity management at Applus+ is the responsibility of the **CTO/CSO** (Chief Technology Officer/Chief Security Officer), who reports directly to the **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 the progress and initiatives in this area.

Applus+ prioritises cybersecurity awareness to minimise risks. In 2024, more than 25,000 employees participated in mandatory annual cybersecurity training, which is one of the first mandatory steps in the integration of new companies into the Group.

In 2024, the explosion of artificial intelligence has been addressed from a cybersecurity perspective, identifying several lines of work:

- **Internal policy**: Applus+ has published a new mandatory global policy for all employees on the use of generative artificial intelligence tools to prevent the misuse or abuse of these tools and eliminate data risks for both Applus+ and its clients.
- **New threats**: Applus+ is protecting itself from cybercriminals using AI by increasing early detection use cases and training employees to identify new forms of intelligent phishing using images or real-time voice simulations.

In 2024, two major projects have been implemented:

- The new **Applus XDR** (Extended Threat Detection and Response Solution) solution has been deployed, which has increased detection and protection capabilities for equipment and identities. This new solution has been deployed on more than 21,000 computers in less than two months.
- Automation capabilities are being increased, both in response and early detection, using automated pen-testing platforms, SOAR, etc.

“With artificial intelligence, cyber threats have become more sophisticated and frequent, requiring cybersecurity activities to continuously adapt to protect sensitive systems and data. At Applus+, we have implemented proactive measures to adapt to this new reality, such as constant monitoring, the use of artificial intelligence to detect anomalies, and the continuous training of staff in security practices.

Jordi Francés
Chief Information Officer

5.4 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 the Group's strategic objectives and follows the ***Risk Management Policy and Procedure***. Based on its results, we deploy our action plans.

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**.

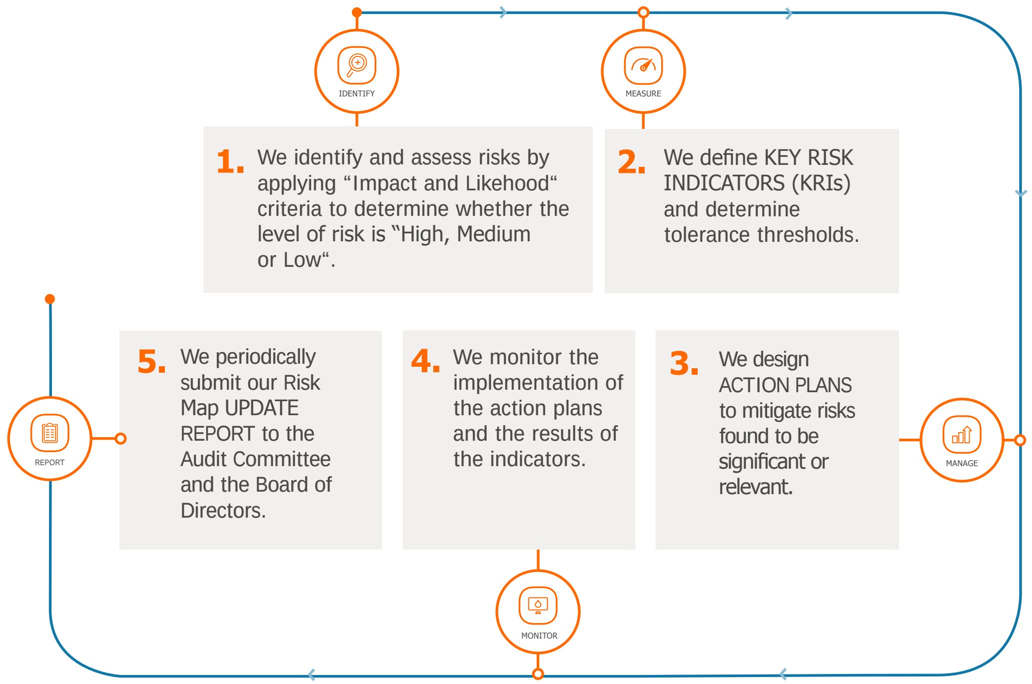
The Group's risk management **responsibilities** are clearly defined.

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 ricks 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.



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).

In 2024, we updated the Risk Map and focused on managing the most relevant or significant risks resulting from the year's assessment. We have identified 38 risks, of which 11 have been determined as high level, nine as medium level and 18 as low-level risks. We identify and assess risks by applying "Impact and Likelihood" criteria, that is, the probability of risk occurrence and its impact should it materialise.

Acceptable risk is considered to be any risk not exceeding the **low-risk level**. For medium- and high-level risks, we define **risk indicators** and design **action plans** to mitigate any effects.

The **lines of action** from previous years to mitigate the main **strategic, operational, financial and legal/compliance risks** are still in place.

In recent years, we have very actively managed the risk related to finite life contracts, which is mainly associated with the IDIADA Division, and to a lesser extent, with certain programmes of the Automotive Division. The IDIADA contract, with a duration of 25 years, expired in September 2024; however, in the third quarter of 2024, the Government of Catalonia and Applus+ formalised a new contract for another 25 years.

The change of control in the Applus+ Group took place on 13th June 2024. As a result of this transition in the shareholding structure, all existing debt was repaid early and replaced with new financing provided by the new shareholders. This new debt has an average maturity of five years, which allows us to anticipate a stable financial situation in the long term, with no solvency problems for the Group.

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.

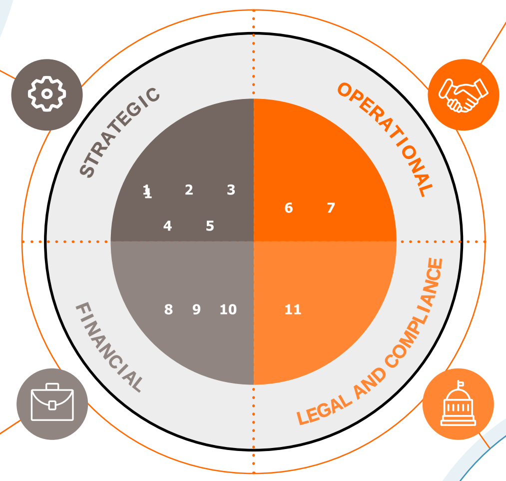
4. Retention of key personnel and talent management.

5. Achievement of **sustainability 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.

06

Value to people

GRI 2-7 · 2-23 · 2-24 · 2-25 · 2-30 · 402-1 · 403-1 · 403-2 · 403-3 · 403-4 · 403-5 · 403-6 · 403-7 · 403-8 · 403-9 · 403-9 · 403-10 · 404-2 · 407-1 · 413-1

6.1 Perspective and approach: culture and management

People are at the heart of the Applus+ corporate culture. We are committed to a diverse, inclusive and respectful work environment that fosters professional growth and promotes work-life balance.

In our constant search for talent, we have strengthened the initiatives that enable us to attract, develop and retain the best people. We promote activities designed to strengthen team cohesion and foster a sense of belonging, such as events and special days, team-building dynamics and sporting, cultural and recreational experiences that contribute to a healthier lifestyle.

One of the highlights of 2024 was the **team-building activity involving the teams from Enertis Applus+ and Barlovento Applus+** in Spain, Italy, France and the United Kingdom. The aim was for professionals from both brands, part of the Renewables area, to get to know each other and build professional connections following the integration of Barlovento into the Group. More than 120 employees bonded while participating in the construction of two Viking ships in Sigüenza (Spain).

The teams from Enertis Applus+ and Barlovento Applus+ celebrate the successful completion of the construction of the vessels.

We maintain a consistent relationship with **employee representatives**, fostering dialogue and ensuring that working conditions meet both the needs of our employees and the challenges of the environment.

We continue to refine our **remuneration policies** to ensure that the dedication and effort of our teams is fairly reflected, with a particular focus on guaranteeing that women and men receive equal treatment and opportunities, including equal pay.

Several certifications worldwide recognise our efforts to **promote gender equality**, work-life balance and the creation of violence-free work environments. These recognitions are key to strengthening our competitive position in sectors where these aspects are increasingly valued.

Promoting well-being is a priority that we have integrated across all our operations. We offer social and economic benefit programmes aimed at improving the quality of life for our employees and their families. Initiatives such as the **Building Happiness survey in Chile** allow us to measure and continuously enhance the organisation's climate. We also promote preventive health campaigns at our offices, including talks on oncology and ophthalmology.

This comprehensive approach to talent management has enabled Applus+ to maintain low **absenteeism**[21] rates — 2.2% in 2024 —, a reflection of an environment that fosters satisfaction and engagement. Thus, our human capital continues to be the driving force behind our innovation and excellence.

21. Percentage of absences from work caused by a work-related or non-work-related illness or injury. Absences for an employee on maternity or paternity leave are not included.

6.2 Human Rights

At Applus+, we integrate respect for and the protection of human rights into all aspects of our business. This approach has strengthened our relationship with employees, local communities and business partners, fostering an inclusive and ethical environment.

- We have established mechanisms to identify and address any potential human rights risks within our operations, with a particular focus on higher risk countries.
- We actively collaborate with relevant organisations and authorities to ensure that our practices respect the communities in the countries where we operate, particularly in areas where the rights of minorities and vulnerable groups may be at risk.
- We are committed to the continuous review and expansion of human rights policies to ensure they reflect new guidelines on sexual orientation, gender equality and work-life balance, in light of the growing prevalence of remote working.

INTERNAL EDUCATION AND RAISING AWARENESS

Human rights training and awareness is a strategic priority for Applus+.

We have developed a continuous learning programme for all employees that addresses topics such as fair practices and workplace culture, labour rights in a digital environment and awareness of the impact of our activities on local communities. This training empowers our employees and enables them to become active advocates for human rights.

As part of our ongoing commitment to the **United Nations Global Compact**, we continue to participate in its initiatives and contribute to the development of global regulations and standards that promote human rights and support the Sustainable Development Goals (SDGs).

CULTURE OF ETHICS AND TRANSPARENCY

The Ethics & Compliance Communication Channel remains a key tool for employees to report and address human rights issues.

This channel guarantees confidentiality to safeguard the trust and security of our professionals.

Once again, we have received 0 reports relating to human rights violations this year. This result reflects the effectiveness of our preventive policies and the company's collective commitment to ethics.

POSITIVE IMPACT ON THE VALUE CHAIN

One of the main objectives of Applus+ is to ensure that our commitment to upholding human rights extends beyond our direct activities.

This includes requiring strict compliance from our suppliers and business partners to ensure that our values are reflected at every stage of our operations.

That is why, in their qualification process, all our suppliers and business partners must accept our principles of responsability, reflected in the *Code of Ethics* and *Anti-corruption Policy*. These clearly set out the expectations Applus+ has regarding the behaviour of third parties in relation to equality, elimination of child and forced labour and anti-discrimination throughout all levels of the supply chain.

FUTURE CHALLENGES

Our aim is to continue advancing the defence of human rights, with new challenges ahead:

- Strengthening initiatives to support vulnerable groups in the countries where we operate.
- Continuing to raise the standards of internal training and awareness to ensure that all our employees act as ambassadors for human rights.

The year 2024 has been one of great achievements for Applus+, but we know that this is an ongoing journey. We will continue working to ensure that our ethical principles and commitment to human rights remain fundamental pillars of our corporate strategy and extend to all those with whom we work.

6.3 Commitment of our professionals

Our team is the cornerstone of our success, which is why we foster an environment where each person feels valued, inspired and empowered to perform at their best.

We actively listen to the ideas, opinions and contributions of our team through surveys and forums that encourage free expression. Through a variety of initiatives, we recognise the dedication, talent and effort of our professionals.

José Barrios: "IDIADA has a people-centered approach, where people are listened to and trained to grow"

José Barrios experienced firsthand **IDIADA's ability to turn a setback into an opportunity** from day one. He joined the company to work on an accident search project for a client, only to find out a week later that the project had been canceled. However, IDIADA identified the need to **create a specific team in that area**, and he was chosen to lead it. ***"It was a gesture I greatly appreciated".*** Since then, he has grown within the company, **first becoming Head of Innovation and now holding the position of Head of Digital Business.** For him, his best moment at IDIADA is always the present. ***"I enjoyed myself just as much in 1999 as I do now".*** We talked to him.

Send your congrats to José!

Read the interview!

"The secret to IDIADA's success is that they give you the flexibility to create your own path of opportunities. This makes you feel recognized and happy"

RECOGNITION OF LONG SERVICE

For yet another year, Applus+ in Chile held a ceremony to honour the commitment and dedication of those who have reached 5, 10, 15 and 20 years with the company.

In 2024, 49 professionals were recognised: 24 people celebrated 5 years with us, 17 reached 10 years, 5 were honoured for 15 years of service, 1 for 20 years and 2 employees were awarded for 25 years of dedication.

This ceremony, which took place in the cities of Santiago, Calama and Antofagasta, strengthened the sense of belonging and community within Applus+.

Through internal interviews, Applus+ IDIADA has also highlighted the trajectory of those celebrating 25 years with the company, giving them a voice, listening to their reflections and recognising them as role-models within the Group for their vast experience.

> I am confident that, together, we will continue to build a place where everyone can grow and achieve their best selves.
>
> **Susana Gómez**
> Human Resources Manager

BESIKTA, A COMPANY THAT DRIVES PROFESSIONAL GROWTH

Besikta, our vehicle inspection brand in Sweden, has been recognised by Karrierföretagen as a "career-boosting company" for its focus on skill development, teamwork and a passion for maintaining high safety and quality standards.

Karrierföretagen is a Swedish organisation that, since 2011, has been selecting the most attractive companies for Swedish students and young professionals.

A panel of experts determined that Besikta deserved this distinction because it has created a workplace where employees have the opportunity to grow and thrive in a company that also contributes to making society safer and better every day.

"WE VALUE YOUR +"

The "We Value Your +" initiative recognises employees who demonstrate exceptional attitude and performance in their work.

The award is based on criteria such as client satisfaction, innovative capability and the potential for best practices developed by the recipient to be adopted across other areas within their division. The winner for 2024 was Alejandro Viana.

Through this recognition, we reinforce our **culture of excellence** and continuous improvement within the organisation. Employees who feel valued often share innovative ideas and solutions, thus contributing to the growth and success of the company.

There is also a special award called "We Value Your + in Safety" for employees who stand out for their proactive attitude and exemplary performance in the area of Health and Safety. This year, the Management of the Energy & Industry Division in Spain selected Nuria Cámara Herranz, from Consultoría Industria Centro department, as the winner.

These awards are based on criteria such as improving the safety management of a department, innovative character, proactivity and developing best practices that cane adopted across other departments or business areas.

6.4 Workplace culture

At Applus+, we are shaping a workplace culture that supports all employees. We firmly believe that a diverse perspective and equitable practices drive excellence, foster mutual respect and strengthen our overall performance.

Recognising and valuing individual differences in a respectful and fair manner helps us attract and retain top talent while promoting a collaborative, results-driven company. For us, cultivating a workplace where everyone feels respected and empowered is not only the right thing to do, it's also a key driver of our success.

Our initiatives are focused on creating an environment where all team members have equal opportunities to grow and advance based on their contributions. We embrace a performance-based approach that acknowledges and rewards employees for their skills, accomplishments and commitment, regardless of personal background. This includes professional development programmes, secure reporting channels and clear protocols that support fairness and mutual respect across the organisation.

In 2024, we continued to strengthen these efforts with new projects that promote respect, collaboration and merit-based advancement, always in compliance with applicable laws and in alignment with Applus+ core values.

BROADENING HORIZONS

Collaborating with organisations that foster mutual understanding and broaden opportunities for all is a central part of our work.

We partner with entities dedicated to building connections, encouraging cooperation, and driving practical initiatives that improve training, employability and access to meaningful opportunities.

AWARENESS SESSION WITH ADECCO FOUNDATION

In May, the Adecco Foundation conducted an online awareness session for the Enertis Applus+ team in Spain focused on understanding how human perception can be influenced by ingrained thought patterns. The session aimed to help participants better recognise how automatic assumptions or long-standing perceptions may shape interactions and decision-making in professional contexts.

Throughout the session, team members reflected on how these dynamics can emerge in the workplace and explored real-world scenarios to enhance self-awareness and foster thoughtful, respectful collaboration.

SAUDI ARABIA NATIONAL DAY

Saudi Arabia National Day is an annual celebration that strengthens cultural ties. In a **diverse and multicultural environment**, events like these are essential for fostering internal cohesion and promoting a sense of belonging. By celebrating such occasions, Applus+ embraces the culture of the regions where it operates and creates a more united and harmonious working environment where employees feel part of an organisation that acknowledges their own special days.

EMPOWERING WOMEN THROUGH PROFESSIONAL DEVELOPMENT

Applus+ in Spain recently participated in volunteer sessions as part of a professional development initiative organised by Fundación Quiero Trabajo in partnership with the Tarragona Provincial Council. This programme is designed to support women facing barriers to employment by offering practical guidance on job searching, interview techniques and emotional intelligence.

As part of the sessions, several Applus+ professionals took part in a "speed mentoring" activity—brief, one-on-one meetings where they provided feedback on résumés and conducted mock interviews to help participants build confidence and prepare for key moments in the hiring process.

The programme has achieved a job placement rate of over 80%, reflecting both the determination of the participants and the impact of initiatives that promote greater access to employment and personal growth.

6.5 Attracting talent

In 2024, we have participated in national and international job fairs to attract emerging talent and strengthen our presence in the labour market.

Our participation in these events is one of our main channels for recruiting young talent.

At these events, we introduce our company and showcase the internship and employment opportunities we offer. We also provide guidance to those interested and address any questions they may have about entering the labour market and what it means to work at Applus+.

CASE STUDY

MASTERCLASSES AND TALKS IN SCHOOLS

4 QUALITY EDUCATION

17 PARTNERSHIPS FOR THE GOALS

Our presence in universities and secondary schools is also crucial for identifying and developing young talent at Applus+. Our employees deliver masterclasses and joint lectures with Human Resources, enabling **direct interaction between students and professionals** and providing a meaningful introduction to the world of work.

During these sessions, students can ask questions, discuss real case studies and receive immediate feedback, which enriches their learning experience. The masterclasses are led by industry-recognised experts, adding significant value to the content.

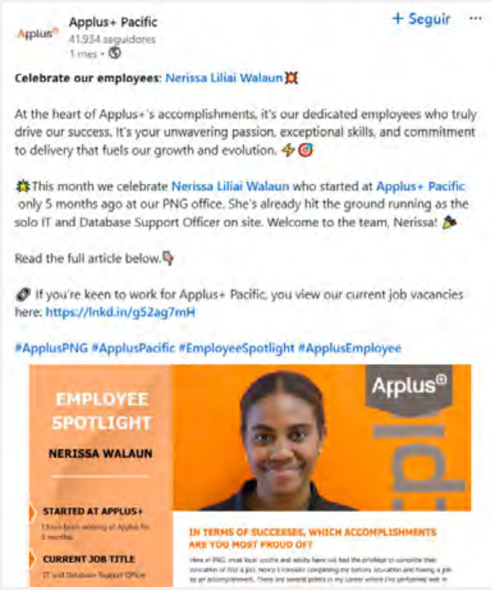
These talks not only reinforce the knowledge gained in the classroom but also provide a practical and up-to-date perspective on the latest industry trends and challenges.

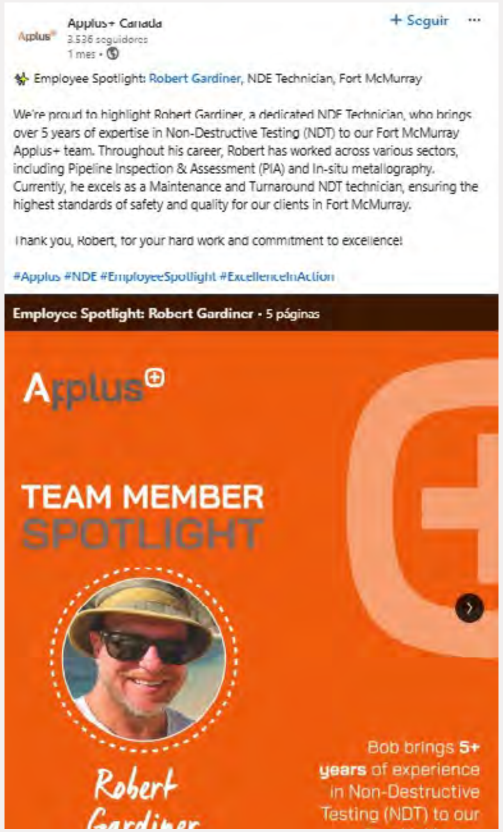
Applus+ PEOPLE

We share the experiences, stories and insights of our employees at all levels through interviews on our external channels, showcasing their expertise and the culture of excellence that drives their work.

Through this initiative, employees can share their personal achievements, the challenges they have overcome and the skills they have acquired, offering an authentic perspective on what it means to be part of the company.

These interviews not only highlight individual career journeys but also underline the Applus+ culture of collaboration, innovation and continuous growth. They serve as a source of inspiration and motivation for those looking to build a career with us.





WELCOME VIDEO AT THE SADA AND MADRID OFFICES

Recordings have been made at the Spanish offices in Sada (Galicia) and Madrid to create welcome videos for new employees. These videos provide details about the facilities, useful tips, company culture, internal procedures and other practical information.

The goal is to support the integration of new employees and ensure they have all the necessary information for a smooth and positive experience from day one.

CASE STUDY

TALENT TRAINEE PROGRAMME

4 QUALITY EDUCATION

This year saw the launch of a new edition of the Talent Trainee Programme, aimed at attracting young talent, including recent graduates and students in their final year. The goal is to provide a first work experience through a **paid internship programme**, with the possibility of continuing at the company upon completion. This initiative has been implemented throughout Spain and represents a great opportunity, as applicants come from a wide range of disciplines.

More than 700 candidates have applied, with degrees in Biology, Environment, Business Administration and Management, various engineering fields and vocational training courses at both intermediate and advanced levels.

CASE STUDY

ICEX VIVES INTERNSHIPS

17 PARTNERSHIPS FOR THE GOALS

Internships are the first step for junior talent to become part of Applus+, a way to complement academic learning. Internships help develop both technical competencies and soft skills, essential for entering the labour market. In turn, welcoming young professionals who bring new ideas and fresh perspectives enriches our work environment and fosters innovation.

To advance this goal, we have signed a **collaboration agreement with ICEX VIVES**, a programme that offers non-working internships in internationalised Spanish companies and organisations to young Spaniards and EU citizens living in Spain.

Through this agreement, Applus+ has already added a young woman to our team in Brazil, giving her the opportunity to develop in a dynamic, global environment. By participating in the ICEX VIVES programme, we are investing both in the future of the company and in young talent.

"Completing this internship in the Environmental department at Applus+ in Brazil is a very enriching experience, both professionally and personally. Since my arrival in August 2024, I have had the opportunity to learn and apply my knowledge of sustainability and environmental regulation in a practical way. The team is highly collaborative and supportive, creating a very pleasant working environment. I have also been involved in exciting projects that are enhancing my professional development. This not only contributes to my training but also motivates me to continue advancing in the environmental field.

Carmen Sáez Royuela Pacheco
Environmental Technician of the ICEX VIVES Programme in Brazil

DEVELOPMENT OF FINAL DEGREE AND MASTER'S DEGREE PROJECTS AT Applus+

As part of our commitment to young talent, we have offered 10 students the opportunity to conduct their Final Degree and Master's Degree projects at our company.

We advise them on potential topics aligned with their study programmes and offer the possibility of linking their research to an ongoing real-world project.

This approach, which marks the culmination of their academic training, facilitates their early integration into the business world.

6.6 Training and Development

Understanding training needs is essential to designing effective professional development programmes.

At Applus+, we analyse our professionals' competencies to identify skill gaps and areas for improvement across all levels of the organisation. We review performance to pinpoint individual training opportunities and consult with leaders to understand their teams' specific needs.

In 2024, our employees completed 445,429 training hours, averaging 16 hours per employee. Through our learning programmes and training activities, we aim to enhance our experts' skills, foster leadership in those with potential and promote continuous learning throughout the company.

TRAINING IN GENERATIVE ARTIFICIAL INTELLIGENCE

The implementation of Artificial Intelligence (AI) can enhance operational efficiency by optimising processes and provides advanced tools for data analysis, enabling informed and strategic decision-making.

In Spain, the IE Business School has provided training on **technological trends in generative AI** to 50 managers from different areas, equipping them to face the challenges of the future, when automation and advanced technologies will play a central role. By developing AI expertise, we enhance our professionals' profiles and drive growth and innovation within the company.

NEW TRAINING MANAGEMENT PLATFORM

At Applus+, we continue to invest tools that enhance training management.

In 2024, we have made progress in the digitalisation and automation of learning, the development of personalised training pathways and the implementation of tracking indicators and reports to drive continuous improvement.

TALENT AUTOMOTIVE UNIVERSITY

In 2024, a new edition of the Talent Automotive University programme was launched by the Automotive Division. This initiative aims to develop and support the growth of current and future leaders and high-potential employees worldwide.

Once key employees are identified —23 this year— their competencies and skills are assessed to create a tailored training plan focused on their personal and professional growth within Applus+. They are provided with the necessary tools to develop in their identified areas of improvement. The one-year programme began in March 2024.

EXPANSION OF IDIADA LEARNING HUB

The IDIADA Division has expanded the training catalogue within the IDIADA Learning HUB, a proprietary learning ecosystem, by incorporating two new tools: the Speexx language learning platform and UDEMY, which addresses more technical training needs.

Initially available in only three countries, this training resource has been extended in 2024 to all the division's employees.

6.7 Occupational health and safety

MANAGEMENT SYSTEM

At Applus+, occupational risk management is essential, especially as a significant part of our services are carried out at our clients' sites. We aim to achieve zero accidents through our comprehensive health and safety strategy.

As the main tools of our strategy, we have the following elements:

The **integrated *Quality, Environment and Health and Safety Policy*** sets out our health and safety commitments.

The Golden Rules are a set of fundamental guidelines to ensure the health and safety of our employees against the most relevant risks of our activities.

The General guidelines are a global health and safety management system covering 100% of Applus+ employees, which ensures that our organisation controls occupational health and safety risks and improves our health and safety performance.

Local systems aligned to ISO 45001 currently reach 52% of third-party certified operations in occupational health and safety.

Applus+ GOLDEN HEALTH AND SAFETY RULES

In 2024, we have revised our golden safety rules to revitalise and strengthen these fundamental safety and health principles.

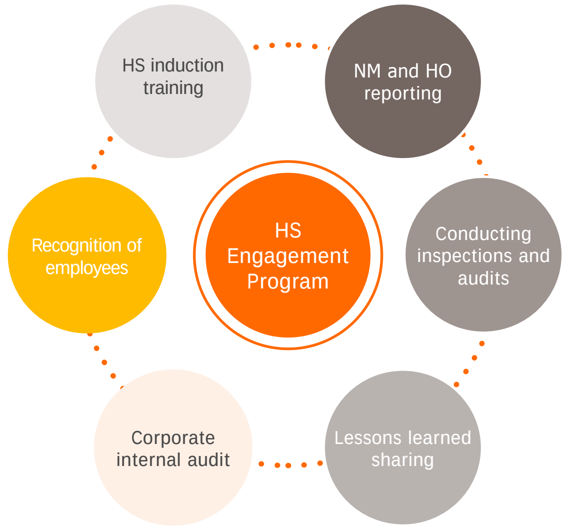
We have added a new golden rule specifically aimed at electrical hazard, recognising the crucial importance of addressing this increasingly relevant aspect of our operations.

This addition not only reflects our continued adaptation to emerging challenges, but also our ongoing commitment to the holistic safety of all our team members.

H&S ENGAGEMENT PROGRAMME

At Applus+, we monitor and promote a preventive culture through the H&S Engagement Programme. This programme is based on six key preventive activities and various components of our health and safety management system.

As a result of this programme, during 2024, we highlight the following preventive activities:



A total of 20,114 **observations** were reported. 356 observations per million hours worked.

A total of 554,675 **inspections and audits** were carried out by employees, managers and prevention technicians
9.8 inspections per every one thousand hours worked, which is a significant increase in the ratio compared to the previous year.

149 **lessons learned** have been shared.

7,524 new employees underwent **initial training.**

CASE STUDY

GLOBAL ACE SAFETY AWARD

3 GOOD HEALTH AND WELL-BEING

Christopher Ros, an Applus+ employee in Canada, was the winner of the Global Ace Safety Award 2024 for his exceptional dedication to safety.

As a project supervisor, he enhanced daily safety meetings, automated processes and addressed critical safety issues on the project. He facilitated significant safety improvements and ensured new employees received comprehensive safety training, demonstrating an unmatched commitment to workplace safety.

HAZARD IDENTIFICATION AND RISK ASSESSMENT

Prior to commencing any activity or project, as set out in the Applus+ internal policy and health and safety management system, we conduct a hazard identification and risk assessment and establish the necessary measures to control and eliminate hazards.

The health and safety risk assessment process is carried out considering legal and other applicable requirements. In general, risk levels are determined using a risk analysis matrix and, where necessary, specific assessment methods are applied. Finally, preventive and corrective measures are established with the aim of eliminating, reducing and/or controlling the assessed risks, systematically applying the control hierarchy.

The results of the hazard identification and risk assessment are made known to staff before work begins; either regularly or in the event of any change in working conditions, including incidents, and we review the risk assessments to keep them up to date and ensure continuous control.

Finally, at local level, we perform internal controls to ensure compliance with these requirements, such as internal and external audits conducted by clients or third parties, e.g., certification bodies. It is from the results of internal controls and lessons learned from accidents and incidents that we carry out the process to continuously improve health and safety management and performance.

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

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

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

THERMAL STRESS RISK

The effects of climate change and the adverse weather phenomena it brings generate new risks and legal and regulatory requirements that require us to adapt our occupational health and safety management system.

In addition to the modification of occupational risk prevention legislation that in 2023 established protection measures for workers exposed to adverse weather phenomena, the International Organisation for Standardisation (ISO) has recently published an amendment on climate change that impacts on more than 30 standards, including ISO 45001.

“In the assessment and control of the risks of exposure to extreme hot environments, it is necessary to include both the characteristics of the task and the individual characteristics of the people who are going to work on it, and to assess the need to reduce or modify the working day when other preventive measures do not guarantee the protection of workers.

Juan Rey González
Functional Area Health and Safety Director for the Europe and North Africa region in the Energy & Industry Division.

CASE STUDY

HEAT WAVE RISK PLANNING AND PREVENTION

3 GOOD HEALTH AND WELL-BEING

Applus+ has established a system that ensures legal compliance and adequate operational control of our activities with exposure to extreme hot environments.

1. Identification of exposure to extreme hot environments: an alert system was set up to inform operational areas of the heat index forecasts issued by the Spanish State Meteorological Agency (AEMET), allowing work to be planned 48 hours in advance.
2. Risk assessment: based on the Heat Index, a system was defined so that those responsible for the work could easily carry out the assessment.
3. Preventive measures: in order to make it easier for the operative to select the appropriate measures, a banding-type control scheme was established, setting different levels of risk and assigning to each of them the packages of preventive measures necessary for their control.
4. Prohibition of work and limitation of exposure times: following the criteria of the US National Institute for Occupational Safety and Health (NIOSH), a simple tool was developed in Microsoft Excel that allows managers to determine whether the work is feasible and plan it with the appropriate pattern of work-rest periods for each situation.

CASE STUDY

"CARDIO-PROTECTED" FACILITIES

3 GOOD HEALTH AND WELL-BEING

Applus+, as operator of the National Car Testing Service (NCTS) in the Republic of Ireland, has installed state-of-the-art defibrillators at several of its inspection stations.

This decision was taken following a tragic incident when a client suffered a cardiac arrest at the Waterford site. Despite the best efforts of staff and emergency services, the client died.

This led us to equip 11 of our highest-volume centres, which serve more than one million clients a year, with life-saving devices. Each centre has staff trained in first aid and trained in the use of the defibrillator, who are also registered with the country's national ambulance service. These resuscitation devices have also been installed at some stations in Spain.

CASE STUDY

GOLD AWARD FOR ROAD SAFETY MANAGEMENT

3 GOOD HEALTH AND WELL-BEING

Velosi Saudi Arabia Co. Ltd., (part of Applus+) has been awarded the Gold Award in the Road Safety Management category by the American Society of Safety Professionals (ASSP). This prestigious recognition, part of the Gulf Cooperation Council's Health, Safety and Environment (HSE) Excellence Awards, underlines our commitment to operational safety and health and safety management in Saudi Arabia.

PROMOTING HEALTH AND WELLBEING

As part of our commitment to the health and safety of our employees, we implement health surveillance programmes aimed at promoting healthy habits and preventing occupational hazards.

These programmes, carried out by specialised external medical services, include specific medical check-ups depending on the job position, taking into account the risks associated with the tasks and the work environment. These check-ups, carried out at the time of incorporation and on a regular basis, allow us to ensure that our employees are fit to perform their duties safely, minimising the health risks related to their daily work.

In some countries, we also implement epidemiological studies to monitor the health of our employees and detect potential problems early. These studies allow us to obtain data on the health status of our workforce overtime and help us to identify trends, improve working conditions and adjust our occupational health policies.

Our approach demonstrates the commitment of Applus+ to the comprehensive health and wellbeing of its workforce.

Applus+ in the United Arab Emirates has carried out a health and wellbeing campaign for its employees, in collaboration with the National Health Insurance Company, DAMAN, and Burjeel Hospital.

The aim of this initiative is to promote regular medical check-ups, raise awareness of the importance of a healthy lifestyle and encourage habits that promote wellbeing. Although the campaign focused on physical health, mental health was also addressed, highlighting the link between sleep quality and psychological wellbeing.

Employees showed a strong commitment to their personal wellbeing and participated massively.

Applus+ in Saudi Arabia celebrated Health Awareness Day, which focused on promoting the wellbeing of our employees through activities such as medical check-ups and educational workshops.

This event, in addition to improving the overall health of employees, reduces absenteeism and healthcare costs, increases productivity and strengthens a culture of wellbeing in our organisation.

CASE STUDY

COMMITMENT TO HEALTH AND WELLBEING

3 GOOD HEALTH AND WELL-BEING

Applus+ in Spain has health surveillance programmes that cover all employees in Spain and whose scope goes beyond the requirements of health and safety regulations.

These programmes include the necessary actions to meet the main objectives and requirements established by the regulations:

- Identify health risks arising from work, assessing the impact of working conditions on workers.
- Early detection of changes in health related to exposure to occupational hazards, allowing rapid and effective interventions.
- Control the effectiveness of preventive measures, verifying whether working conditions are safe and whether preventive actions are adequate.
- Protect vulnerable groups, such as workers with specific health conditions, by adapting tasks to their needs.
- Avoid the aggravation of pre-existing illnesses or diseases by adapting the workplace.
- Promote occupational health and wellbeing by fostering healthy working environments.
- Respect confidentiality and privacy during these monitoring processes.
- Integrate health surveillance into the company's preventive planning to improve working conditions and reduce the accident rate.

Beyond the regulations, the programme extends to the entire workforce and offers the possibility of undergoing an annual medical check-up, regardless of the fact that, for certain jobs, this is not legally required. In addition to the specific protocolised tests, complementary analyses are conducted that allow employees to know their general state of health and receive recommendations and advice on how to lead a healthy life.

A total of 6,379 medical check-ups have been carried out in Spain, representing 86% of the total workforce.

DEVELOPMENT OF THE "*SALUD 360º*" WELLBEING PROGRAMME

Wellbeing is key to a thriving workplace. Our aim is to ensure that all our employees have the tools to reach their full potential, both professionally and personally.

To do this, we offer a variety of programmes to cultivate physical and mental health, initiatives that include stress management workshops, mindfulness sessions and sporting activities that promote team cohesion and individual wellbeing.

Applus+ in Chile has implemented a programme called "**Salud 360°**" to promote prevention, which includes free medical check-ups, adherence to state campaigns and early cancer screening, with a very specific focus on the different health needs of men and women. The campaign, in which more than 600 people (57.7% of the Energy & Industry Division's workforce in the country) have participated, also warns about the risks of a sedentary lifestyle, proper physical activity, healthy eating (with free fruit), recipe competitions for a balanced diet, and active breaks. And mental health is not forgotten, with incentives to jointly respect work-related rest, massage activities and free psychology sessions.

The IDIADA Division has launched the '**BH *Bienestar*' platform**, a tool that provides access to psychology services, coaching, nutrition programmes and information on healthy eating, among other useful resources for day-to-day life.

Applus+ CELEBRATES MENTAL HEALTH DAY 2024

Applus+ has celebrated Mental Health Day 2024 with initiatives to promote wellbeing at work. We have developed programmes including counselling sessions, workshops on stress management and mindfulness, and access to online resources and mental health professionals.

CASE STUDY

SAFETY DAY 2024

3 GOOD HEALTH AND WELL-BEING

In 2024, we celebrated the eleventh edition of Safety Day, a global event in which all countries in which we operate participate (the materials were translated into 12 languages) and to which, in addition to our employees, we also invited clients and contractors.

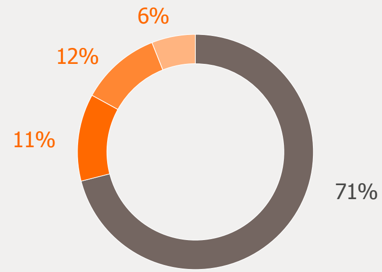
This year, we worked on the concept of 'Together Beyond Safety', which highlights the importance of a collective and proactive approach to safety in our business. It is not just about compliance, but about integrating safety into every aspect of our work culture.

Safety Day encourages the creation of a safer working environment. By encouraging participation, Applus+ is able to get employees more involved in taking preventive measures and promoting a permanently vigilant working environment.

The event has been very well appreciated by our workforce, as reflected in the satisfaction survey: 96% of the participants said that the activities were of interest and 86% considered their participation to be active or very active. Overall, the event was rated 8.5 out of 10.

The participants consider that the Safety Day has helped them with:

- know the Applus+ Golden Safety Rules
- raise awareness that in safety and health, we must go beyond meeting the minimum requirements
- raise awareness that I can contribute to creating a safe work environment
- All the above



Like every year, Applus+ organised a competition as part of Safety Day to encourage participation: employees were invited to post on the Social Wall, a wall of messages on the intranet, sentences summarising the lessons learned during the event. Valéria Cosma Bento da Silva was the winner of the draw among all participants and received an iPad as a prize.

FOLLOW-UP AND RESULTS

At Applus+, we monitor health and safety performance on an ongoing basis.

In accordance with our internal health and safety reporting procedure, we collect the necessary data each month to calculate the performance indicators, both reactive (accident rates) and proactive, mentioned in the HS Engagement programme. Through them, we measure our preventive culture.

In each country, we have one person per division who is responsible for submitting data from each of the legal entities operating in the country through the corporate BPC reporting tool. To ensure the quality of the information reported, we check the origin of the data during the internal audit process.

Finally, once the information has been analysed, the results are analysed monthly by the management team and reported to the Board of Directors.

Below we show the evolution over the last two years.

With regard to accident rates[22], the **frequency of accidents with lost working days** continue to fall, which this year is down by more than 6% compared to the previous year, and the **severity** rate has fallen by 2%. On the other hand, the rate of **recordable accidents** has increased by 6%, so we are working to strengthen preventive measures, increase awareness, and analyse the causes of accidents to avoid a possible rise in the accident rate. Despite this, the rate of accidents with sick leave has been reduced by 6%, maintaining the downward trend of recent years.

The main causes of accidents at Applus+ during 2024 were falls on the same level (slips and trips) and overexertion. However, the most serious accidents were caused by the risk of electrical contact and falls from height. In order to reduce accidents caused by electrical risk, in 2024, during the process of updating the Applus+ golden rules of safety, a new rule specific to this risk was created.

In the analysis, for the contribution-by-gender to the accident rates in relation to the proportion of our employees, no bias or significant differences regarding the exposure to hazards and their consequences are observed.

HEALTH AND SAFETY INDICATORS[23]	2023	2024
Working hours (in thousands)	52,593	56,507
Fatalities	1	0
Fatality rate	0.02	0.00
Number of high-consequence work-related injuries	1	0
Rate of high-consequence work-related injuries	0.02	0.00
Recordable cases	212	243
Total recordable cases fequency (TRCF)	0.81	0.86
Total recordable cases fequency (TRCF) Female rate	0.07	0.08
Total recordable cases fequency (TRCF) Male rate	0.74	0.78
Lost time injury frequency (LTIF)	0.63	0.59
Lost working days	6,668	7,565
Severity	0.13	0.13
Severity Female rate	0.01	0.005
Severity Male rate	0.12	0.129
Professional illness	0	1
Professional illness Female	0	1
Professional illness Male	0	0

22. GRI 403-9 and GRI 403-10
23. In some countries where we operate, musculoskeletal disorders are classified as accidents as opposed to professional illnesses. As a consequence, we adopted this criterion globally for data consistency. Therefore, any cases of musculoskeletal disorders have been included as accidents in the calculations.

6.8 Social action

We are aware of our importance in local communities and our role in promoting sustainable development in its economic, social and environmental aspects. Through our social action initiatives, we support the most vulnerable.

DONATIONS

At Applus+, we make donations as part of our commitment to society.

This includes collaborating with associations and foundations that support groups in need through fundraising and sponsoring initiatives to raise awareness of health and wellbeing issues. With all these actions, we seek to make a positive impact on society.

As we do every year, we have made financial donations to organisations that support people with some type of dependency. In 2024, we have made contributions to the Adecco Foundation, among others.

KILO-CLOTHING PROJECT IN SPAIN

We keep clothes collection bins at all our statutory-vehicle-inspection stations in Galicia, Spain, thanks to an agreement with Insertega, a company that promotes labour inclusion through projects to promote the work of groups with disabilities.

Insertega donates one kilogramme of food for every 10 kilogrammes of clothing collected annually. With this initiative, we pursue three main objectives: to support a company that promotes labour inclusion of the most vulnerable groups, to donate food to organisations that help the neediest people, and to contribute to the textile waste recovery process.

In 2024, we have donated 700 kilogrammes of food thanks to the collection of clothes from the containers. The beneficiary organisation of this donation is the Red Cross of Ourense.

CYCLING FOR SUSTAINABILITY

Applus+ contributed to the "Cycling for Sustainability" charity initiative organised by MN8 Energy in May to raise money to expand the solar photovoltaic power installation near the Entebbe Children's Surgical Hospital in Uganda. This project aims to reduce electricity costs at the hospital, which offers free paediatric surgery in a country with a high infant mortality rate.

The participants cycled part of the 'Camino de Santiago' (Way of St. James), from the city of León to Santiago de Compostela, covering 327 kilometres in four days.

FUNDS FOR THE HOMELESS

Applus+ staff in Ireland decided to raise funds for a charity, Foodcloud, which helps the homeless.

Throughout 2024, the Irish workforce of Applus+ participated in various fundraising activities such as charity walks, breakfasts and bake sales.

SOCIAL TRAINING

At Applus+, we believe in the transformative power of education.

Through our training activities in the communities where we operate, we provide accessible learning opportunities that foster the development of essential skills, contributing to the well-being and prosperity of our society.

ROAD SAFETY EDUCATION FOR CHILDREN

Our Statutory-Vehicle-Inspection stations run a road safety education programme for schools, providing children with knowledge about road signs and signals and respect for pedestrians. This training helps them to grow up as responsible and committed citizens.

In 2024, 300 children have passed through the Applus+ road safety circuits, where they learn in a practical and fun way with adapted vehicles and bicycles. This learning method reinforces theoretical concepts.

INITIATIVE TO BOOST SOCIAL PROGRESS

In South Africa, Applus+ has launched a one-year external training programme aimed at **improving the professional skills of black women with disabilities**, a group that faces high levels of unemployment. Four women were selected to participate in this initiative, with all educational expenses covered and a monthly stipend provided to each participant.

Upon completion of the training, which takes place in the Gauteng province, these women will be better equipped to enter the South African job market, increasing their employment opportunities and improving their quality of life. The programme empowers individuals from historically disadvantaged backgrounds, contributing to the development of a more inclusive and fair society and helping to reduce inequality in South Africa.

Applus+ initiatives and activities seek to create a more diverse, equitable and inclusive work environment where everyone, regardless of their circumstances, can thrive.

TRAINING AND EMERGENCY DRILLS AT NURSERIES

In 2024, we conducted fire and earthquake drills and learning sessions with children aged five to six.

The aim of this initiative, which took place in Bekasi, Indonesia, is to raise awareness at an early age about the appropriate response when accidents and unforeseen crisis situations occur in the school environment, providing participating children with a basic and practical understanding of how to act in the event of an emergency.

OTHER CHARITABLE INITIATIVES

At Applus+, we carry out other charitable initiatives as part of our commitment to society.

This includes, for example, collaborating with associations and foundations that support groups in need in their communities

BLOOD DONATION IN SPAIN

Applus+ participates in the annual blood donation for the Blood and Tissue Bank of Catalonia.

On January 11, 2024, a mobile electric unit from the Blood and Tissue Bank visited the the Applus+ facilities in Bellaterra (Barcelona). Aware that a blood donation can save up to three lives, 38 Applus+ employees donated blood.

CHARITY MARKET IN SPAIN

In collaboration with the Down Syndrome and other Intellectual Disabilities Foundations of the Basque Country, Adcor and Aspanri Down, we have organised charity Christmas markets at the offices in Bilbao, Sada and Seville Spain. The proceeds from the sale of products made by young people with intellectual disabilities are used for their training and job integration, promoting an inclusive work environment and strengthening the inclusion of people with disabilities.

SOLIDARITY RACE IN SPAIN

For the seventh year, Applus+ is once again sponsoring the 'Cursa solidaria' of the UAB (Autonomous University of Barcelona), organised by the Cerdanyola del Vallès Municipal Council in support of the 3Cat Marathon on 15th December. The proceeds will go to the La Marató de 3Cat Foundation, which this year is dedicated to respiratory diseases.

Pollution, particulate pollutants and smoking can all cause respiratory diseases. They can also be caused by infections, immune problems and genetic factors. They affect people of all ages, especially young children and older people, and are a major cause of death in children under five.

There are some 350 recognised respiratory diseases, 71 of which are common, such as COPD (Chronic Obstructive Pulmonary Diseas), asthma, respiratory allergies, sleep disorders and respiratory infections. Other serious diseases include pulmonary fibrosis, lung cancer and tuberculosis.

We at Applus+ have encouraged our employees to take part in the race and have given a commemorative t-shirt to all participants and their families.

07

Environment

GRI

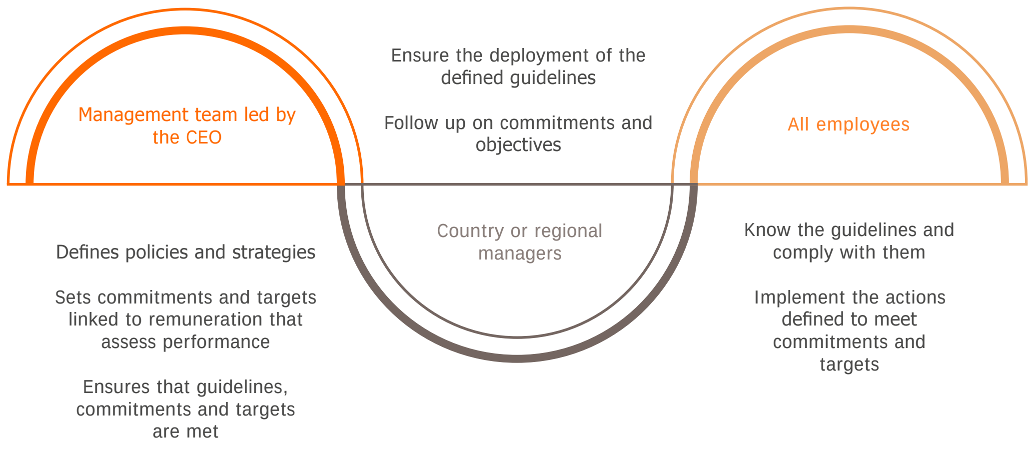
2-23 · 2-24 · 2-25 · 201-2 · 302-1 · 302-2 · 302-3 · 302-4 · 302-5 · 303-1 · 303-2 · 303-3 · 305-1 · 305-2 · 305-3 · 305-4 · 305-5 · 306-1 · 306-2 · 306-3 · 306-4 · 306-5 · 308-1 · 308-2

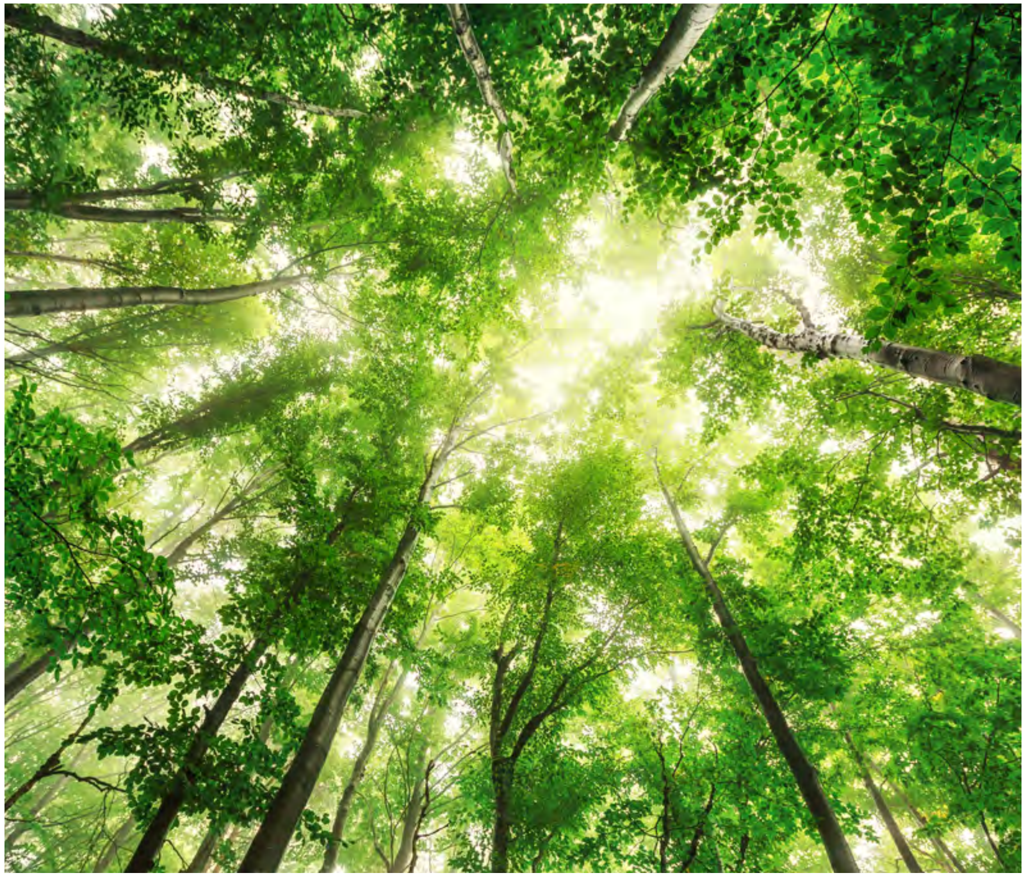
7.1 Environmental management approach

GOVERNANCE

The Applus+ environmental commitments and guidelines are defined in the *Corporate Quality, Prevention and Environment Policy* and the *Environmental Best Practices Guidelines*, respectively.

Both documents provide a comprehensive framework for all employees and partners to operate sustainably and responsibly when carrying out their professional activities.





Corporate Quality, Prevention and Environment Policy

The policy, defined and approved by our CEO, emphasises our commitment to operational excellence and continuous improvement in environmental management. It also focuses on minimising environmental damage and pollution, promoting the efficient use of resources and ensuring compliance with applicable environmental regulations.

All Applus+ professionals assume these commitments, which are implemented through a documented management system and whose compliance is reviewed periodically.

Environmental Best Practices Guidelines

The guide describes the practical guidelines for environmental management. It covers key areas for Applus+, such as energy efficiency, reducing emissions, water conservation and waste management, with an emphasis on the application of the 7R principle (redesign, reduce, reutilise, restore, renew, recover and recycle).

It contains clear guidelines to minimise the environmental impact of our operations involving all Applus+ professionals and facilities, extending responsibility to our supply chain, to align with the global sustainability goals.

ENVIRONMENTAL MANAGEMENT SYSTEMS

By implementing management systems based on standards such as ISO 14001 and EMAS for environmental management, and ISO 50001 for energy efficiency, among others, we reduce our environmental impact by optimising the use of resources, minimising waste and emissions, and promoting environmental conservation.

We also foster a culture of environmental responsibility among our employees, thus contributing to a more sustainable future.

59 %

of our revenues come from entities certified by third parties according to international environmental standards.

"Our commitment to excellence is demonstrated through each certification and accreditation we achieve, guaranteeing operations that are safe, sustainable, and efficient.

Agnar Sidhu
Energy & Industry Norway Country Manager

ENVIRONMENTAL ASPECTS

ENERGY CONSUMPTION

The running of our organisation relies on a variety of energy sources, including electricity, petrol, diesel and natural gas. Our energy consumption is due to lighting, air conditioning, operation of equipment and use of fleet vehicles. We are committed to optimising energy use to increase efficiency and reduce the total amount of energy resources used.

GHG EMISSIONS

Energy consumption generates greenhouse gas emissions, both direct (controllable by the organisation) and indirect (due to electricity consumption and external sources). Indirect emissions from our value chain are the most significant, including upstream activities. These include those generated by the commuting of our workforce and the purchase of goods and services.

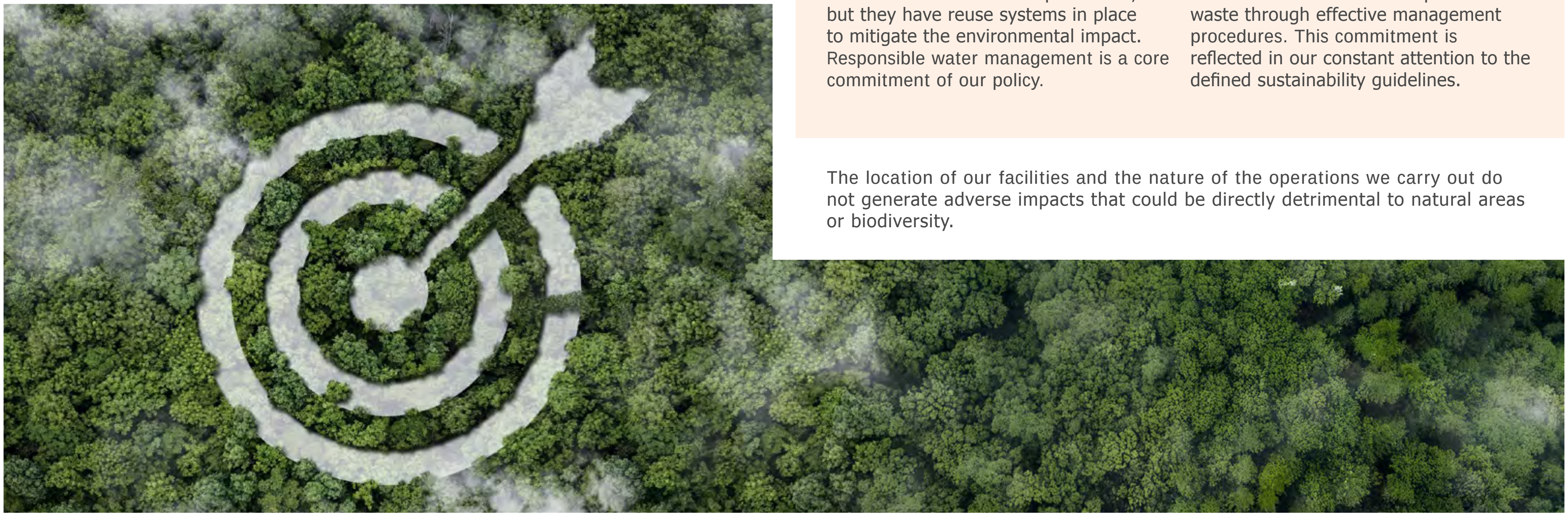
WATER CONSUMPTION

At our sites, water is mainly used for sanitation. Only some locations have vehicle test tracks that require water, but they have reuse systems in place to mitigate the environmental impact. Responsible water management is a core commitment of our policy.

WASTE GENERATION

Waste generation is a consequence of our testing activities. We aim to minimise the detrimental impact of waste through effective management procedures. This commitment is reflected in our constant attention to the defined sustainability guidelines.

The location of our facilities and the nature of the operations we carry out do not generate adverse impacts that could be directly detrimental to natural areas or biodiversity.



RECOGNITIONS

Applus+ achieve its 'A-' rating from CDP

Applus+ reports annually on its performance regarding climate action. We openly share our progress through the CDP questionnaire. CDP is a TCFD-aligned entity and holds the world's largest environmental database, which significantly impacts investment decisions for a sustainable, carbon-free economy.

CDP rigorously assesses organisations on their carbon footprint and reviews their disclosure, risk management and environmental leadership practices, awarding ratings ranging from A to D.

Out of the 21,000 companies assessed in 2024, Applus+ has stood out for achieve a score of A-. This rating indicates that the organization is taking significant action on environmental issues and is considered a leader in its field.

Applus+ remains one of Europe's climate leaders according to *The Financial Times*

For the third consecutive year, Applus+ has once again been recognised as one of Europe's climate leaders by *The Financial Times*.

This recognition was made possible by our progress in addressing the challenges of climate change. We have succeeded in reducing our greenhouse gas (GHG) emissions. Over the past five years, we have reduced our Scope 1 and 2 emissions intensity, achieving an overall score of 69, which is 2.8 points higher than the previous year, with a compound annual reduction rate of 6.8%.

The expansion of Europe's Climate Leaders list to 600 companies reflects the growing momentum towards sustainability around the world. Applus+ is honoured to lead this transition in the business context. We are in the midst of a transformation process to achieve carbon neutrality by 2050.

Applus+ is one of the World's Most Sustainable Companies according to *TIME* and Statista

Applus+ has been included in the inaugural "World's Most Sustainable Companies" ranking, a recognition that underlines its commitment to sustainable practices in the face of global challenges such as environmental degradation and social inequalities.

The collaboration between Statista and *TIME* seeks to establish a benchmark for corporate sustainability, promoting transparency and accountability in the business world. By highlighting sustainability leaders, this ranking encourages other companies to integrate sustainable practices into their strategies.

In 2024, the selection process began with a review of more than 5,000 influential corporations, evaluating factors such as revenue and market capitalisation. From this group, the 500 most sustainable entities were identified.

The inclusion of Applus+ in this ranking, in position 201 and with a score of 64.17, demonstrates the Group's dedication to sustainable development. The assessment took into account more than 20 key data points, including CDP scores, GRI and SASB alignment, emissions, energy intensity, employee turnover and workplace safety.

7.2 Commitments and targets

Applus+ is firmly committed to sustainability and carbon emissions reduction. To achieve these goals, we have established strategic alliances with leading environmental organisations.

These collaborations reflect our determination to contribute to a more sustainable future for all.

Global Compact

As participants in the Global Compact, we are committed to aligning our operations and strategies with 10 universally accepted principles in the areas of human rights, labour standards, environment and anti-corruption.

SBTi

We joined this initiative to set science-based emissions reduction targets, ensuring that our goals are aligned with what climate science deems necessary to limit global warming to 1.5°C.

Business Ambition for 1.5 ºC

Through this initiative, we are committed to setting climate targets that contribute to limiting the global temperature increase to 1.5ºC, in line with worldwide efforts to avoid the worst impacts of climate change.

UNFCCC Race to Zero

We decided to join this global campaign to be part of a robust leadership of companies, cities, regions and investors to achieve a net zero carbon world by 2050.

TARGETS[24]

To achieve the agreed commitments, Applus+ has set progressive, specific and ambitious targets to minimise its carbon footprint and ensure the sustainability of the business without compromising the wellbeing of future generations.

2024

Reduction of **Scope 1** and **2** emissions by **30 %**

2030

Reduction of **Scope 1** and **2** emissions by **46.5%**

Reduction of **Scope 3** emissions from the **purchase of goods and services, employee commuting** and **fuel and energy-related activities** by **27.5%**

2050

Reduction of **Scope 1** and 2 emissions by **90 %**

Reduction of **Scope 3** emissions by **90 %**

Net zero emissions

24. The reductions indicated are relative to the base year (2019).

OUR ROADMAP

To achieve our targets and commitments, we have defined key measures and initiatives with three time horizons.

Up to 2030

- Promotion of energy efficiency programmes
- Increased use of renewable energy, mainly for electricity consumption
- Gradual expansion of the fleet of vehicles powered by renewable energy (where infrastructure and market permit)
- Collaboration with suppliers to reduce their Scope 1 and 2 emissions
- Implementation of mitigations through high quality offsets

2035 2045

- Intensify the replacement of gaseous fuels (natural gas, propane) with renewable alternatives
- Electrification of the vehicle fleet

2050

- Start of investments in projects to neutralise residual emissions
- Focus on phasing out carbon from the atmosphere

KEY MILESTONES IN 2024

Renewable electricity

90 %

of the electricity consumed is of renewable origin.

Emissions reduction

37 %

reduction of Scope 1 and 2 emissions compared to the base year, meeting our 2024 target (30%).

Offsetting of emissions

46,886 tCO_2e

of Scope 1 and 2 emissions were offset with carbon credits for reduction projects.

7.3 Climate change

We are committed to reducing our carbon emissions and achieving carbon neutrality by 2050. To achieve this, we have set science-based interim targets, globally aligned goals based on climate science, to reduce carbon emissions and limit the world's temperature in line with the Paris Agreement.

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

Our emissions reduction plan covers all the Group's operations worldwide and demonstrates our determination to drive responsible management to facilitate the transition to more sustainable business practices.

GOVERNANCE

OVERSIGHT OF THE BOARD OF DIRECTORS

The Board of Directors has delegated the oversight of climate issues to the Sustainability Committee, which consists of three members of the Board, including the Chairman and two independent directors. This committee, which meets quarterly, is responsible for defining and promoting the Group's Sustainability strategy[25].

The Sustainability Committee is responsible for implementing sustainability policies throughout the organisation, covering issues such as climate change, the *Code of Ethics* and environmental practices. It also reviews the *Non-Financial Information Report* prior to approval by the Board and Shareholders' Meeting, strengthening our commitment to transparency.

In 2024, we have continued to implement the 2022-2024 strategy to address climate change. The management team leads this roll-out, supported by internal teams to ensure its effective implementation and the achievement of targets.

The Board, through the Sustainability Committee, oversees the execution of this strategy, assessing progress through specific indicators and making decisions to strengthen results and meet environmental targets.

The Sustainability Committee receives comprehensive reports based on analysis using the **ASM** (Applus+ Site Management) tool, which evaluates our environmental performance. This platform consolidates data at a global level, enabling accurate tracking of key indicators against the targets set.

25. Valid until December 19th 2024.

MANAGEMENT ROLES

At Applus+, we have designed an organisational structure that prioritises climate management and environmental sustainability. Our approach assigns specific responsibilities to each team member, facilitating the implementation of sustainable strategies over different time horizons. This system guarantees an effective oversight and control of our environmental initiatives, ensuring their proper execution at all levels of the organisation.

Board of Directors	The Board of Directors oversees progress on sustainability, including the fight against climate change. It reports annually to the Shareholders' Meeting and delegates the implementation of the Group's strategy to the Sustainability Committee.
Sustainability Committee	The Board's Sustainability Committee ensures the adoption of governance policies, proposes targets to the Board and reports to the Board on a quarterly basis, providing a detailed annual report.
Group CEO	The CEO implements the committee's actions through senior management and delegates environmental responsibility, including climate change, to the **SVP of HSQE.**
SVP of HSQE	The SVP of HSQE oversees the implementation of decisions. Environmental management, especially climate change management, is carried out internationally through management teams.
Regional managers	In each country where the Group is present, regional and country managers implement the decisions taken locally.
Internal Audit	The Internal Audit Department evaluates and monitors internal control policies and reporting processes, including energy consumption and CO_2 emissions.
Audit Committee	The Audit Committee, with input from the Internal Audit Department, oversees the Group's risk management and advises the Board of Directors on the design of general risk management policies.

The Board of Directors has included sustainability metrics in the corporate strategy, covering areas such as integrity, occupational safety and decarbonisation. Since 2022, these metrics have been incorporated into the Group's remuneration system, aligning incentives with our sustainability targets.

STRATEGY

ASSESSMENT OF RISKS AND OPPORTUNITIES

The assessment of risks and opportunities is analysed from three time frames:

Long term (>6 years)

Medium term (3- 6 years)

Short term (<3 years)

The materiality range is aligned with our financial risk framework, which highlights the importance of risk assessment as a key component of our financial strategy and planning. This alignment is reflected in various aspects of our operations, including our action plans to reduce emissions, the configuration of our service portfolio, the strategic location of facilities and the evaluation of potential acquisitions. This comprehensive approach allows us to effectively address financial and operational challenges and take advantage of opportunities for sustainable growth.

We manage risks to minimise significant impacts and implement strategic plans to take advantage of, among others, climate change opportunities. We analyse scenarios to improve our financial reporting on climate change and take appropriate action.

Our strategy focuses on investing in clean energy and sustainable transport, reducing our share of oil and gas, which strengthens our resilience. We are prepared to meet the demand for sustainability services due to increased environmental requirements.

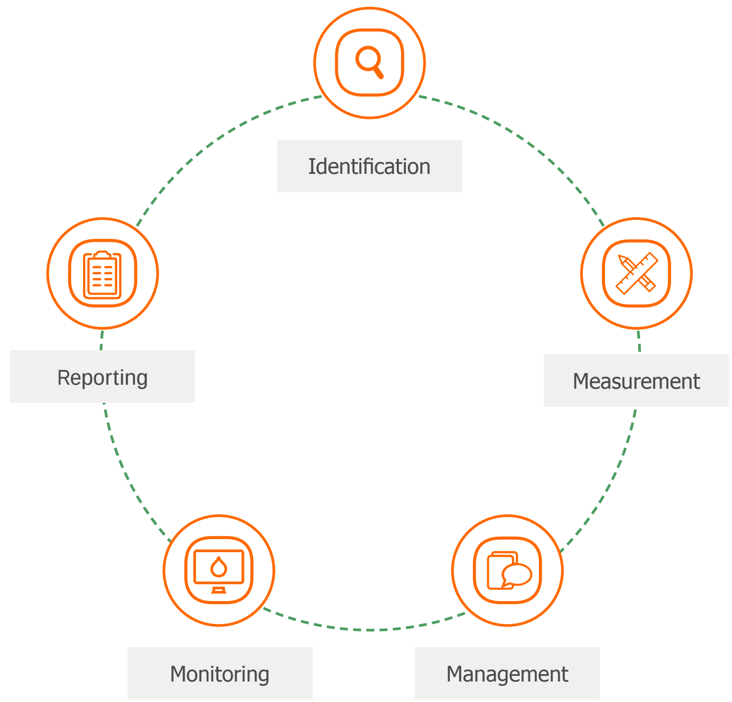
Our presence in 65 countries and our inspection and certification activities allow us to adapt to changes in the circumstances of our clients and their supply chains due to extreme weather events. To date, the financial impact has been minimal, and we do not anticipate substantial future impacts due to climate change.

RISK MANAGEMENT

At Applus+, we have integrated climate change risks into our risk management system to minimise negative impacts and maximise opportunities.

Our assessment tool facilitates decision-making at all levels. Climate risk and other sustainability issues are prioritised in our risk map.

The stages in our risk management process are as follows:



Indicators for measuring and managing climate change risks and opportunities are available on our website, in the Sustainability Ambitions and Environment sections and the annexes of 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.	Medium	Business continuity planning.
Chronic risks	Increased temperatures	Present	Increased energy consumption and costs, as well as higher emission levels.	Medium	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 24%.
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. Increase in activities related to electric[26] and hybrid vehicles in 2024.
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.
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	Increase in the price of coal.	Present	Possible increase in our costs to achieve the carbon neutral target from 2023.	Medium	Reduced energy consumption through internal efficiency plans. The Group's renewable electricity has also been increased to 90% in 2024, in line with the established strategy.

26. Engineering, testing and approval services for the automotive sector.

Risk / Opportunity	Description	Time frame	Impact	Level of impact	Action
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.
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..	High	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	
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	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	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	

7.4 Energy and emissions

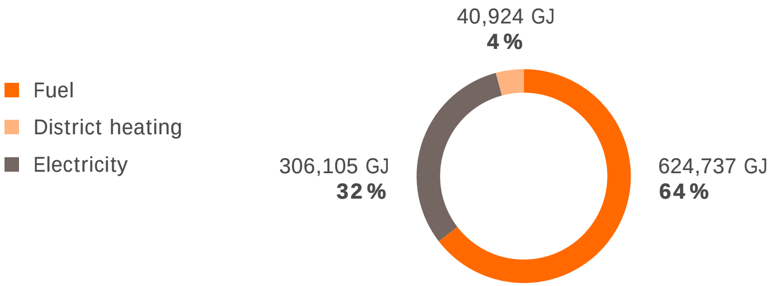
Energy management and emissions reduction are key pillars of our climate change strategy, which is deployed in specific initiatives whose progress and effectiveness we measure through key performance indicators (KPIs).

These KPIs provide accurate information on energy consumption and greenhouse gas emissions, which is the basis for making informed decisions and implementing improvements. This data-driven approach gives us insight into how well we are meeting our environmental targets and makes it easier to identify opportunities for optimisation.

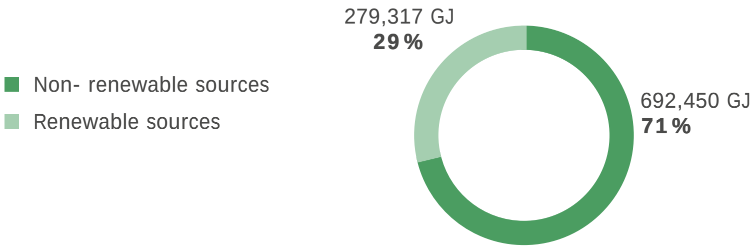
The standards, methodologies, calculation tools and conversion factors used to calculate each indicator are detailed in the Environment Basis of Reporting annexed to this report.

ENERGY

ENERGY CONSUMPTION WITHIN THE ORGANIZATION



ENERGY SOURCES



The main energy consumption comes from fuel for our fleet of vehicles, which we use when travelling to clients' sites, followed by electricity consumption at our facilities, mainly for lighting and the operation of work equipment.

The initiatives implemented in recent years have allowed a significant part of our consumption to come from renewable energy, thereby reducing total consumption and greenhouse gas emissions.

CASE STUDY

PHOTOVOLTAIC SOLAR PANELS ON VEHICLE INSPECTION STATIONS IN IRELAND AND SPAIN

Type of energy	Baseline	Energy reduction
Electricity	2023	851 GJ

Applus+ is committed to renewable energy generation in different regions.

In Ireland, we are installing solar panels on all new buildings. This is already producing positive results at the Castleisland site in Kerry, where we have been able to reduce reliance on the grid and improve operational stability during power outages.

In 2024, in Galicia, Spain, an ambitious four-year project has been launched to install 3,290 photovoltaic panels across the entire network of centres, with a total peak power of 1.8 KWp. The first phase will begin with eight stations in the province of La Coruña.

These initiatives demonstrate the commitment of Applus+ to the transition towards a low-emission economy, combining renewable energy generation with reduced operating costs and improved electric mobility infrastructure.

CASE STUDY

IMPROVEMENTS TO HEATING SYSTEMS AT VEHICLE INSPECTION STATIONS IN DENMARK

7 AFFORDABLE AND CLEAN ENERGY | 13 CLIMATE ACTION

Type of energy	Baseline	Energy reduction
Gas	2023	2,232 GJ

We are implementing an ambitious project to replace gas heating systems with high-efficiency electric heat pumps at five of our inspection centres in Denmark.

This innovative technology increases energy efficiency fourfold, converting 1 kWh into 4 kWh of heating. The project, already underway with two facilities completed, promises a significant impact: a reduction of between 20 to 30 tonnes of CO_2 per centre annually. With a payback period of two to three years and an estimated useful life of 10 years, this voluntary investment not only benefits the environment, but also generates significant savings in operating costs.

CASE STUDY

IMPROVING EFFICIENCY THROUGH LED LIGHTING IN MEXICO

7 AFFORDABLE AND CLEAN ENERGY | 13 CLIMATE ACTION

Type of energy	Baseline	Energy reduction
Electricity	2023	46 GJ

The implementation of LED lights at our Automotive Division's Performance Verification Centres (CVRs in Spanish) in Mexico represents a voluntary energy efficiency initiative and a significant commitment to reducing our environmental impact.

The new lighting system, implemented in 2024, provides an annual reduction of 5.83 tonnes of CO_2eq. Moreover, the LED lights do not contain mercury or other toxic substances, which reduces the generation of hazardous waste at our facilities. Their long useful life significantly reduces electronic waste and consumption of natural resources.

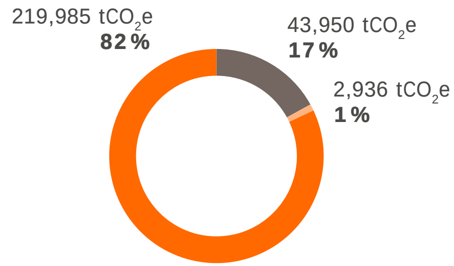
From a financial perspective, the initiative has required an initial investment of 548,948.00 Mexican pesos, generating annual savings of 86,448.88 Mexican pesos. The payback period for the investment is estimated at 6.4 years, which makes it economically viable, considering a useful life of 10 years.

The implementation of these initiatives has resulted in energy savings of 3,130 gigajoules.

EMISSIONS[27]

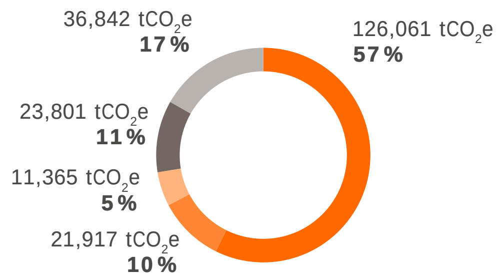
DIRECT AND INDIRECT GHG EMISSIONS

- Direct GHG emissions (Scope 1)
- Indirect GHG emissions from energy generation (Scope 2)
- Other indirect GHG emissions (Scope 3)



SCOPE CATEGORIES 3

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



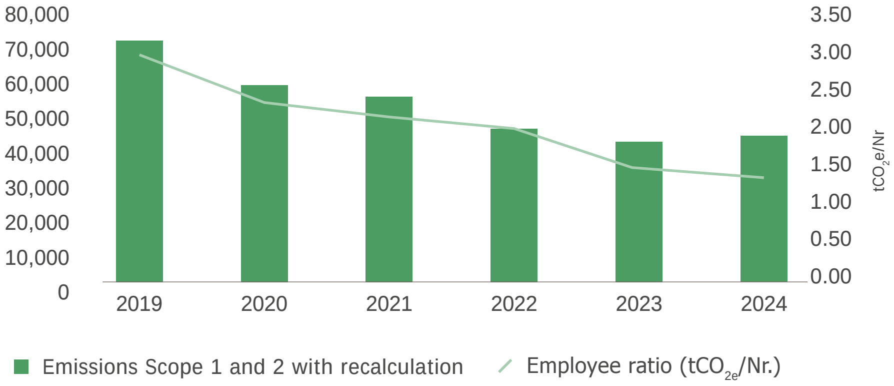
Our GHG emissions reflect the nature of our business activity, which is based on the provision of services, so the majority of emissions are indirect Scope 3 emissions, mainly derived from the purchase of goods and services necessary for the development of the business activity.

Scope 1 represents the second most significant source of emissions, mainly due to fuel consumption associated with our staff travelling to clients' facilities, which is an inherent aspect of providing services on site.

27. Scope 2 according to market-based methodology.

It is worth mentioning that, in recent years, the Group has made significant efforts to reduce its carbon footprint, especially with regard to Scope 2 emissions. The implementation of a determined strategy of transition towards the consumption of electricity from renewable sources has paid off, resulting in GHG emissions being significantly reduced in the reporting year, as well as the emissions per employee.

EMISSIONS SCOPE 1 AND 2 WITH RECALCULATION

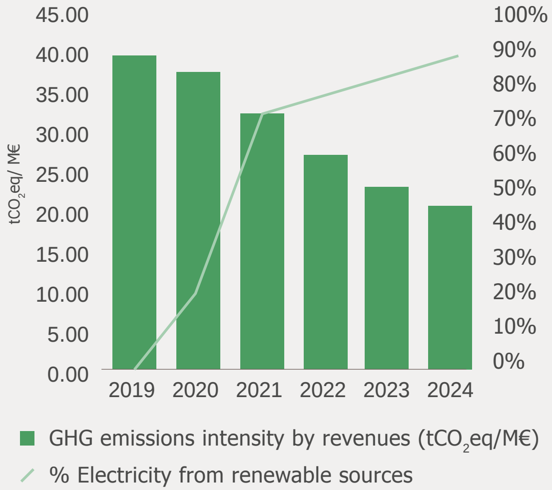


CASE STUDY

WE ARE CONTINUING TO INCREASE OUR CONSUMPTION OF GREEN ELECTRICITY

Scope type	Baseline	Emission reduction
Scope 2	2019	18,770 tCO_2eq

RENEWABLE ELECTRICITY



In 2024, we have reached a significant achievement: 90% of our electricity consumption comes from renewable sources, representing 76 GWh. This has avoided the emission of more than 18,770 tonnes of CO_2 equivalent into the atmosphere. The supply of renewable energy is ensured through two channels: direct agreements with electricity suppliers and the acquisition of renewable energy certificates.

As a result of this strategic initiative, we have achieved a substantial reduction in our greenhouse gas emissions, specifically in Scope 2 and the emissions per revenue indicator has also decreased.

CASE STUDY

WE ARE LAUNCHING A LOCAL REFORESTATION PLAN IN INDIA

2 ZERO HUNGER · 13 CLIMATE ACTION · 15 LIFE ON LAND

Scope type	Baseline	Emission reduction
Scope 2	2023	6,983 tCO_2eq

Our IDIADA Division has announced the launch of SUSTAIN (Sustainable Sequestration and Tree-based Afforestation Initiative for Nature), an ambitious agroforestry scheme in India. The project envisages the planting of more than 210,000 bamboo trees in the forest lands of Hamirpur, in the state of Himachal Pradesh, over the next five years.

Bamboo, known for its rapid growth and minimal environmental impact, is instrumental in capturing and storing CO_2, helping to mitigate climate change.

The initiative aims to revitalise degraded ecosystems, restore soil health, prevent erosion and promote biodiversity. In addition to the environmental benefits, SUSTAIN will improve local community wellbeing by increasing land productivity and regional revenues through the various applications of bamboo, from construction to paper production.

This initiative addresses multiple Sustainable Development Goals, including zero hunger, climate action and life on land.

> With SUSTAIN, we are not only contributing to ecosystem restoration, but also fostering community advancement and promoting social equity. We are proud to drive initiatives that support this triple end result and benefit both our planet and people.

Mandip Tack
IDIADA Division, Director in India

CASE STUDY

REDUCING CO_2 EMISSIONS THROUGH SOLAR POWER IN AUSTRALIA

7 AFFORDABLE AND CLEAN ENERGY · 13 CLIMATE ACTION

Scope type	Baseline	Emission reduction
Scope 2	2023	105 tCO_2eq

At the end of 2021, the Applus+ site in Bibra Lake, Perth (Australia) implemented a solar panel system. This initiative has achieved very significant results, both environmentally and economically, reducing 105 tonnes of CO_2 per year, which is equivalent to planting 2,043 trees, and generating savings of 15,910 Australian dollars per year.

With an initial investment of 27,399 Australian dollars, with a government contribution, the project paid for itself in less than two years.

> The initiative has been very rewarding and is expected to continue to generate benefits for the next 25 years, strengthening the commitment of Applus+ to sustainability

Mark Daniel
QHSE Regional Manager

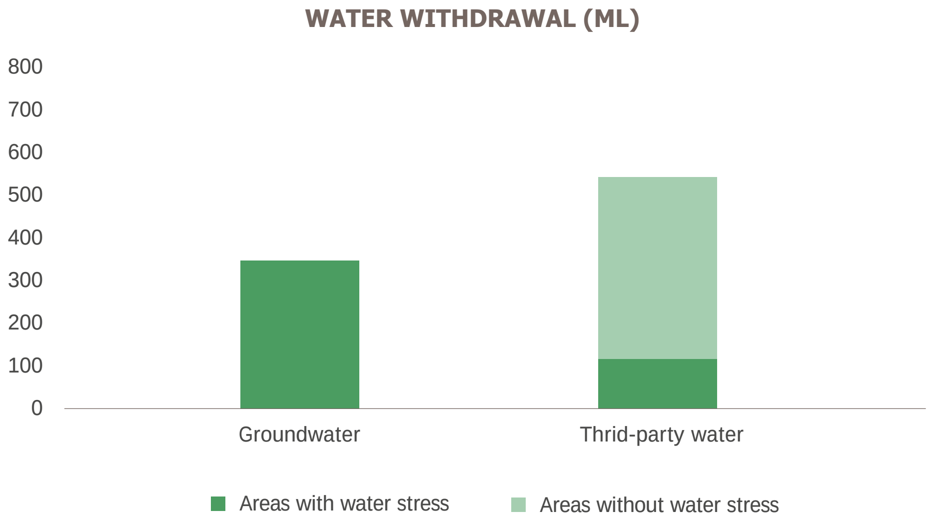
7.5 Water

At Applus+, most of the water used at our facilities comes from third parties, mainly from municipal entities, and to a lesser extent, from groundwater sources.

The water consumed is used for various purposes, such as testing for our clients, sanitary use, human consumption and irrigation.

Much of the water we consume is used for vehicle testing activities, particularly at our test tracks in Tarragona (Spain) and Shandong (China).

Due to the nature of our operations, the services we provide do not have a significant impact on water use.



CASE STUDY

SAVINGS IN IRRIGATION WATER CONSUMPTION IN CHILE

6 CLEAN WATER AND SANITATION

13 CLIMATE ACTION

In 2024, we have implemented a project to reduce water consumption in the green areas of our vehicle inspection centre in San Antonio, Valparaiso Region, an area suffering from a drought of more than 10 years, exacerbated by climate change.

The project has consisted of replacing the grass with a plant species called doquilla (*Lampranthus Roseus*), which requires less watering. Before the replacement, the centre consumed an average of 74 m³ of water per month, mainly due to the irrigation of 639 m² of lawn.

In a first stage, the new plant has been planted over 132 m², approximately 21% of the total area, and the irrigation system has been adjusted to optimise water use. Initial results show a 19% reduction in monthly water consumption, down from 74 m³ to 60 m³.

By extrapolating these results, it is expected that, upon completing the replacement of the entire surface, the monthly water savings will be approximately 66 m³, which translates into an economic saving of CLP 159,000 per month. The total estimated cost to replace the entire green area is CLP 325,000, so the payback period is two years.

CASE STUDY

WATER REUSE AND CONSERVATION IN SPAIN

The IDIADA Division is demonstrating its commitment to water conservation by implementing innovative reuse and conservation systems at its facilities in Tarragona, Catalonia (Spain). In response to the worrying drought affecting the region where it is located, the centre has taken significant steps to reduce its water footprint.

One of the most notable initiatives is the installation of a water reuse system in the car washing tunnel. This system has achieved a very significant 42% reduction in water consumption; 290 m³ have been saved, going from 0.29 m³ per car to just 0.17 m³. This voluntary action required an investment of €19,764.72, and the equipment installed is expected to have a useful life of more than 15 years.

The test tracks also contribute to this effort, recovering about 94% of the water they consume in trials through a collection, treatment and reuse system. In Spain, 4 of the 14 tracks available on the site are irrigated. Two of these tracks are used for braking tests, one for wet driving and the last one for fatigue tests.

These tracks are equipped with a filtering and recirculation system that reduces the environmental impact of water use. This system includes a quality control by measuring pH, conductivity and osmotic treatment, which allows the water to be reused. Flow monitoring devices have also been installed to detect and act quickly in the event of any leaks.

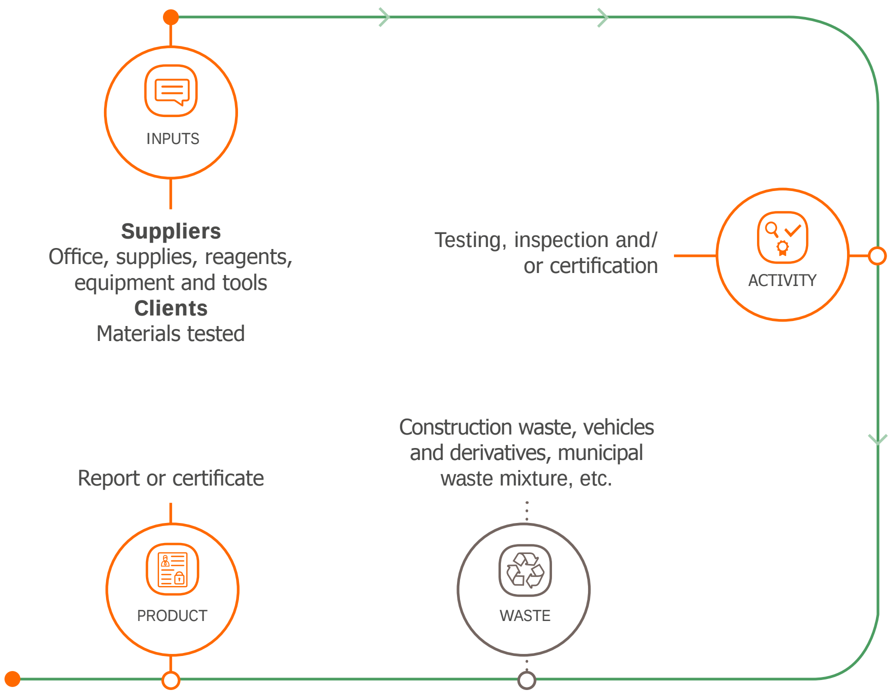
7.6 Waste

The *Environmental Best Practices Guidelines* define the waste prevention and management instructions that apply to the Group's activities.

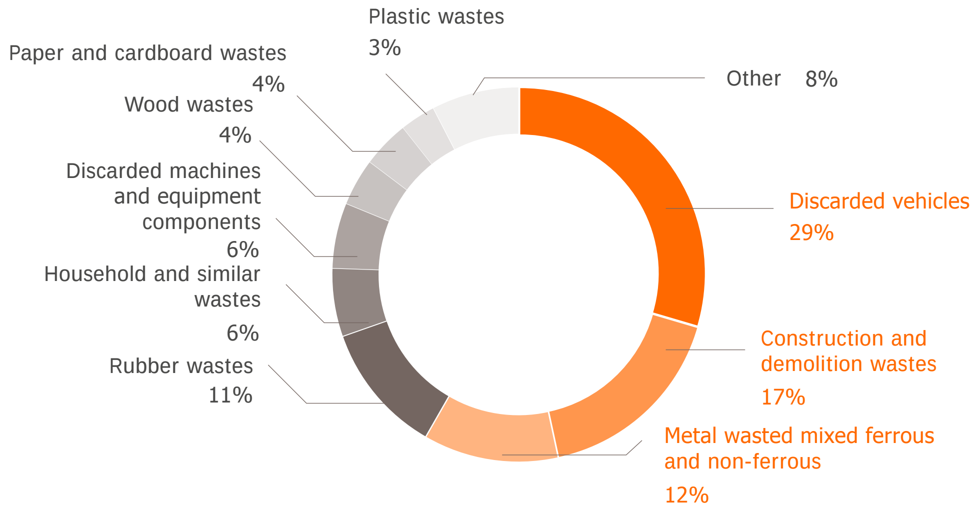
The guidelines are based on the **7R model** and the **circular economy**, with the aim of making the best use of resources.

These guidelines must be implemented by all Applus+ employees, as well as by its external collaborators, both at their own facilities and in the activities carried out at clients' facilities.

At our sites, we carry out waste segregation, provided that the regions have the necessary infrastructure for recycling and selective waste treatment. Waste is managed by authorised companies, ensuring traceability with documented evidence, and site managers provide the necessary resources to comply with management policies.



WASTE BY COMPOSITION



The waste data cover 40% of revenues in 2024

Due to their nature, the services provided by the Group's various divisions do not have a significant impact on waste management.

Despite the diversity in the composition of waste depending on the activities carried out by each Company division, there is a significant relevance in the quantities generated of certain types of waste, such as discarded vehicles, construction and demolition waste, and metal waste.

08

Annex

GRI 1 · 2-27 · 2-21 · 2-30 · 3-1 · 201-1 ·202-1 · 202-2· 207-4 · 302-1 · 302-3 · 302-4 · 302-5 · 303-1 · 303-2 · 303-3 · 305-1 · 305-2 · 305-3 · 305-4 · 305-5 · 306-3 · 306-4 306-5 · 401-1 · 401-2 · 401-3 · 404-1 · 404-3 · 405-1 · 405-2

8.1 About the report

With this report, which covers the period from 1st January to 31st December 2024, we want our stakeholders to know our management approach, actions and results related to our material issues in 2024.

To account for our sustainability strategy and performance, we rely on key national and international benchmarks to guide us in reporting information that is accurate, balanced, clear, comparable, comprehensive, timely and verifiable:

- **GRI Standards 2021**: we have drawn up the report **with reference to the GRI Standards**.
- **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.
- **Regulation (EU) 2020/852, of the European Parliament and the Council**, of 18 June 2020, on establishing a framework to facilitate sustainable investment and amending Regulation (EU) 2019/2088 (EU taxonomy).
- **Task Force on Climate-related Financial Disclosures**.
- This report is also used in the **Communication on Progress (CoP) of the Applus+ Group's Global Compact 2024.**

Throughout this report, we may refer to the Applus+ Group as "the Group" or "the Company".

8.2 Description of material topics

GOVERNMENT

- **Risks management**: Risk assessment and management procedures.
- **Sustainable Business model and strategy**: Our company's plan for operating including strategic sustainability objectives & business diversification plan.
- **Brand**: Services' image & marketplace.
- **Economic performance**: Strategic objectives linked to growth and margins in a sustainable way.
- **Corporate Governance**: Rules, practices and processes by which our company is run.
- **Compliance and reputation**: Integrity and responsibility by which we make our decisions and run our operations, as well as being perceived as a trusted company.
- **Stakeholders' engagement**: Dialogue and commitment with our stakeholders keeping reliable disclosure about our operations to the investors, promoting and providing internal communication channel.

OPERATION

- **Innovation & Digital transformation**: Innovation projects for developing new products and services to meet market needs, through digitalisation and implementation new technologies.
- **Service quality and relationships with customer**: Overall performance of our service and measured customer experience needed to build long-term relationships and become a trusted partner.
- **Competitiveness**: Promotion, development and increase high value services within our portfolio mix.
- **Privacy and data security**: Data protection practices for customers and employees.
- **Sustainable supply chain management**: Our suppliers' practices to reduce their impact.
- **Cybersecurity**: Strategy for improving our cybersecurity.
- **Sustainable Services**: Strategy to develop (i) services helping our customers to reduce or mitigate their environmental impact and (ii) more sustainable markets.

SOCIETY

- **Health and Safety**: Practices to protect the health, safety and wellbeing of our employees.
- **Talent Management**: Practices to attract and retain talented people.
- **Employee engagement & wellbeing**: Practices to ensure that employees feel satisfied and motivated to actively engage with the company.
- **Employee Equality**: Fair opportunities, recognition, treatment and remuneration for all employees.
- **Respect for human rights**: Practices to promote and protect human rights in our operations, including contractors.
- **Local impact and socioeconomic contribution**: Encourage of local communities' development (employment, training, technology, etc.).

ENVIRONMENT

- **Energy transition and climate change**: Commitment & practices for the reduction of energy consumption and GHG emissions.
- **Biodiversity and natural areas protection**: Practices to preserve species and ecosystems.
- **Waste Management**: Practices to reduce and manage waste.
- **Water footprint**: Practices to reduce water consumption and reuse wastewater flows.
- **Eco-efficiency and circularity**: Strategies to carry out activities with minimum environmental impact, reducing waste and conserving natural resources.

8.3 Financial contribution and taxonomy

ECONOMIC VALUE ADDED (EVA) BREAKDOWN

EVA Breakdown	2023	2024
Economic value generated (thousands of Euros)	**2,058,625**	**2,214,019**
Revenue	2,057,916	2,208,998
Revenues equity method	(218)	(2,719)
Financial income	3,456	6,430
Results on disposals of non-current assets	(2,529)	1,310
Economic value distributed (thousands of Euros)	**1,802,520**	**1,986,522**
Procurements	223,205	232,877
Staff costs	1,115,339	1,188,384
Other operating expenses	383,247	401,184
Other costs	6,890	67,505
Financial costs	45,121	92,886
Corporate income tax	28,718	3,686
Economic value retained (thousands of Euros)	**256,105**	**227,497**

The figures in the above table do not consider the effect of the discontinued operations included in the consolidated financial statements for 2023 financial years (which have been amended for comparison purposes).

In 2024, 90% out of the EVA generated by Applus+ was distributed and 10% was retained by the organisation.

TAX BREAKDOWN

	THOUSANDS OF EUROS IN 2023						
REGION	**Number of employees**	**Revenues - Unrelated Party**	**Revenues - Related Party**	**Profit before Tax (individual)**	**Tangible Assets other than Cash and Cash Equivalents**	**Corporate Income Tax Paid (on a cash basis)**	**Corporate Income Tax Accrued**
Spain	8,990	680,361	93,144	28,560	156,205	(7,181)	(10,746)
Rest of Europe	4,344	482,514	41,998	28,343	150,050	(5,740)	(5,737)
Latin America	6,376	244,870	4,866	19,603	41,134	(5,823)	(7,846)
US and Canada	1,068	247,161	10,283	11,788	39,874	(6,812)	(7,854)
Asia Pacific	2,129	211,440	25,535	23,943	40,404	(7,323)	(4,009)
Middle East and Africa	3,725	234,437	4,979	21,495	24,158	(5,860)	(5,908)
Total	**26,632**	**2,100,783**	**180,805**	**133,731**	**451,825**	**(38,740)**	**(42,099)**

	THOUSANDS OF EUROS IN 2024						
REGION	**Number of employees**	**Revenues - Unrelated Party**	**Revenues - Related Party**	**Profit before Tax (individual)**	**Tangible Assets other than Cash and Cash Equivalents**	**Corporate Income Tax Paid (on a cash basis)**	**Corporate Income Tax Accrued**
Spain	9,573	735,594	145,267	(2,353)	189,034	5,871	23,311
Rest of Europe	4,368	513,538	40,318	15,891	151,673	(9,642)	(8,142)
Latin America	6,866	281,572	8,512	13,818	51,664	(9,681)	(11,362)
US and Canada	1,183	192,776	11,901	(2,506)	47,512	(4,679)	(5,506)
Asia Pacific	2,296	216,969	21,423	10,510	49,618	(5,920)	(4,548)
Middle East and Africa	3,803	271,010	3,656	32,375	40,109	(6,752)	(6,677)
Total	**28,089**	**2,211,460**	**231,076**	**67,734**	**529,610**	**(30,802)**	**(12,924)**

The figures provided for 2024 and 2023 are aligned with those used by the Group for the Country-by-Country Report, which has been adapted in turn to be considered admissible under the transitional safe harbours regime outlined in Directive (EU) 2022/2523, also known as the Pillar Two Directive, for which the Spanish Council of Ministers approved on 19th December 2023 the corresponding Draft Law for transposition.

In particular, financial data offered is based on that used for the Group's audited consolidated annual accounts, harmonised under IFRS but excluding consolidation adjustments and the profit before tax additionally excludes the impact of dividends and portfolio impairment losses.

EUROPEAN TAXONOMY

In June 2020, the European Parliament approved the European Taxonomy Regulation (Regulation 2020/852), which aims to establish a classification system for economic activities that are environmentally sustainable, to facilitate the flow of capital and investment and to determine the degree of environmental sustainability of an investment.

This regulation was later supplemented by Delegated Regulation 2021/2139, of 4th June 2021, including the subsequent amendment of Delegated Regulation 2022/1214, published on 9th March 2022, with regard to economic activities in certain energy sectors, as well as the four remaining objectives, published in Delegated Regulation 2023/2486, of 27th June 2023.

Activities are qualified as **environmentally sustainable** when:

1. They meet the technical screening criteria established by the European Commission:

   a. They contribute substantially to one or more of the environmental goals

      - Mitigation of climate change
      - Adaptation to climate change
      - Sustainable use and protection of water and marine resources
      - Transition to a circular economy
      - Prevention and control of pollution
      - Protection and restoration of biodiversity and ecosystems

      However, it is important to note that turnover, assets and processes in the value chain of an eligible activity can only be included if they are expressly mentioned in the description of the activity (Commission Notice - 6.10.2022 - C385/1 question 8).

   b. They do not cause significant harm to any of the environmental goals. The criteria for activities to which ICT services are associated only apply where relevant (Draft Commission Notice - 10.12.2022 - question 9).

2. They are carried out in compliance with the minimum social guarantees corresponding to the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, including the principles and rights set out in the eight core conventions referred to in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, and the International Bill of Human Rights.

TAXONOMY APPROACH

The Taxonomy covers a broad spectrum of sectors, which account for 93.21[1] % of the European Union's greenhouse gas emissions; its focus is therefore on specific industrial activities, rather than on service companies such as Applus+ in the TIC (testing, inspection and certification) sector.

TIC SECTOR REPORTING METHODOLOGY

TIC Council, the professional association of conformity assessment bodies of which Applus+ is a member, has developed guidelines defining the criteria for the sectoral application of the European Taxonomy Regulation. The ultimate goal is to have a common document to align the disclosure of information related to the European Taxonomy Regulation of companies in the TIC sector, unifying the criteria on the activities that should be considered taxonomically eligible.

In this regard, this guide presents the eligible TIC services referenced in Annex I and II of the Regulation. The TIC services have been classified into four categories according to their level of eligibility under the Regulation.

- **Level 1**: TIC services explicitly listed in the Taxonomy Regulation

  LEVEL 1.a: Services explicitly mentioned in the Taxonomy Regulations.
  LEVEL 1.b: TIC services associated with activities eligible through NACE Code F71.2[2]: "Technical testing and analysis" and NACE Code F71: "Architectural and engineerig services; technical testing and analysis"

- **Level 2**: Services implicitly present in the Taxonomy, but not eligible under the Regulation.

  LEVEL 2.a: ICT services included in eligible construction, manufacturing and operational activities.
  LEVEL 2.b: ICT services requested to establish the alignment of eligible activities. These activities contribute but are not eligible within the framework of the Regulation.

- **Level 3**: TIC services that contribute to the environmental goal but are not listed in the Delegated Acts and therefore, despite their indirect contribution to climate change mitigation and adaptation, are not considered eligible by the Taxonomy.

- **Level 4**: TIC services that do not contribute to the environmental goals.

1. Source
2. Regulation EC 1893/2006 – NACE Code F71.2 and F71 as referred to in Annexes I and II of the taxonomy do not exist in EC Regulation EC 1893/2006. To be replaced by M71.2 and M71.

Given the recent incorporation of this regulation and the fact that Spain is a pioneer in requiring data verification, the interpretation criteria are still under construction, and discussions are still ongoing in some sectors to homogenise these criteria at both national and European level. In order to achieve the unification of criteria, a greater maturity in implementation is required and will take some time.

The information reported in this section includes the TIC services identified for level 1 but does not include the services identified for the other levels.

Likewise, activities eligible for one of the goals could also be eligible for other goals, therefore, in order to avoid double counting, if there are activities that can count towards more than one goal, they will only be reported as eligible for one of them.

ELIGIBLE ACTIVITIES

A.- Level 1 Eligible Activities

Activities explicitly listed in the delegated acts of the Taxonomy:

LEVEL 1.a

- Renovation of water catchment, purification and distribution systems and, specifically, pipeline monitoring and rehabilitation activities. (ref. annex I EU 2021/2139 – 5.2)
- Professional services related to the energy performance of buildings: certification of energy management systems for buildings, ESCO activities, energy performance audits of buildings, and services related to sustainable building and energy efficiency improvement in buildings. (ref. annex I EU 2021/2139 – 9.3)
- Building inspection services and monitoring of electrified railway infrastructure (including material and product testing). (ref. annex I EU 2021/2139 – 6.14)

Level 1.b

- Testing/inspection/certification of infrastructure enabling low-carbon road and public transport. (Ref. annex I EU 2021/2139 – 6.15).
- Sanitation services for contaminated land and sites. (Ref. annex III EU 2023/2486 – 2.4)

ALIGNED ACTIVITIES

Activities aligned according to the Taxonomy must be eligible activities (Level 1) that meet the technical screening criteria established by the European Commission without causing significant harm to the other environmental goals. The activity must be carried out in compliance with the minimum safeguards.

The assessment of the technical screening criteria is structured in two parts. On the one hand, the substantial contribution, which, in our case, is complex given the capillarity of the services included in each branch of activity. Each activity includes multiple projects distributed across numerous countries, some of them not subject to compliance with the Taxonomy, and some of them are part of small projects or are one-off services that are difficult to monitor.

In these cases, it is difficult to confirm compliance with these criteria, especially when the procurement is performed by a third party or when some of the requested data is not available to the project manager or is not monitored by the owner of the facility. To all this, it should be added that in some cases the cost of collecting this data does not justify obtaining it because, even if the information is obtained, the result in our indicators (KPIs) can be considered trivial with respect to the total volume of each Group KPI for the purposes of the Taxonomy.

In those cases where the eligibility of activities could not be assessed, we have adopted a conservative approach and considered them not to be aligned. In cases where the substantial contribution has been assessed and the eligibility criteria have been met, the activities performed by Applus+ have been assessed as not causing significant harm to the other environmental goals, and compliance with the minimum required safeguards has been confirmed.

Moreover, in accordance with Delegated Regulation (EU) 2022/1214, of 9th March (expansion of Appendix I and II, Energy sector), we declare:

ROW	ACTIVITIES RELATED TO NUCLEAR ENERGY	
1	The company undertakes, finances or has exposure to the research, development, demonstration and deployment of innovative power generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The company undertakes, finances or is exposed to the construction and safe operation of new nuclear facilities to produce electricity or process heat, including for district heating or industrial processes such as hydrogen production, as well as their safety improvements, using the best available technologies.	NO
3	The company undertakes, finances or has exposure to the safe operation of existing nuclear facilities that produce electricity or process heat, including for district heating purposes or industrial processes such as the production of hydrogen from nuclear energy, as well as their safety improvements.	NO
	ACTIVITIES RELATED TO FOSSIL GAS	
4	The company undertakes, finances or has exposure to the construction or operation of electricity generation facilities that produce electricity from gaseous fossil fuels.	NO
5	The company undertakes, finances or has exposure to the construction, renovation and operation of combined heating/cooling and electricity generation facilities that use gaseous fossil fuels.	NO
6	The company undertakes, finances or has exposure to the construction, renovation and operation of heat generation facilities that produce heating/cooling from gaseous fossil fuels.	NO

QUANTIFICATION PROCESS

The information reported corresponds to the year 2024 and has the same scope as that of the Group's financial information.

Denominator

The information used corresponds to that published in the Group's annual accounts, following the guidelines set out in Annex I of the Delegated Regulation, dated 6 July 2021, and Annex III of the Delegated Regulation, dated 27 June 2023:

a. Turnover corresponds to the total balance of the Net Turnover of the Applus+ Group.

b. In the case of CAPEX, the denominator figure is the amount of the Group's total CAPEX, which includes investments in intangible assets, investments in property, plant and equipment, investments in assets for rights of use and assets transferred without consideration.

c. In the OPEX indicator, only non-capitalised direct costs related to research and development, short-term leases and maintenance and repairs have been considered. Due to limitations in the identification within the OPEX concepts used in the Applus+ internal accounting, other direct expenses related to the daily maintenance of tangible fixed assets, by the company or a third party to whom activities are subcontracted, and which are necessary to ensure the continuous and efficient operation of such assets, have not been included.

Numerator

a. The schedule of eligible activities analysed in the previous fiscal year has been used, based on the Group's business segments (operating divisions used in the consolidation of financial information: Energy & Industry, Laboratories, Automotive and IDIADA), assessing new activities that could be included as a result of acquisitions or internal developments using the sectoral guidelines as a guide in the screening and identifying those that are eligible activities according to Delegated Acts and that could, according to the Taxonomy, substantially contribute to climate change mitigation and/or adaptation, to determine the potentially eligible activities of Applus+ and subsequently assess their alignment (following the criteria indicated in the "Aligned activities" section above). In those cases where activities could raise doubts regarding their eligibility and/or alignment, we have adopted a conservative approach by not including them in the calculation of the numerator.

b. There are activities that are executed horizontally in several markets in which the Group operates and are identified in the Taxonomy for specific markets. In these cases, we have identified service verticals limited to the market concerned.

c. In both cases, Applus+ activities have been analysed using the classification of eligible activities under the Delegated Acts and which, according to the Taxonomy, can: i) contribute substantially to climate change mitigation and/or adaptation: forestry; environmental protection and restoration activities; manufacturing; energy; water supply, sanitation, waste management and decontamination; transport; building construction and real estate development activities; information and communication; professional, scientific and technical activities; financial and insurance activities; education; human health and social work activities; arts, entertainment and recreation activities; ii) substantially contribute to the prevention and control of pollution: manufacturing; water supply, sanitation, waste management and decontamination activities.

d. For both cases, a and b, the analysis has focused on services with some relevance, disregarding services whose turnover can be considered unimportant for the purposes of Taxonomy on the total KPIs. Of the remaining eligible and aligned services, the net turnover corresponding to the year 2023 has been identified, complying with the guidelines of Annex I of the Delegated Regulation published on 6 July 2021 and Annex III of the Delegated Regulation dated 27 June 2023.

e. For each eligible activity, both OPEX and CAPEX costs have been identified, complying with the guidelines of Annex I and II of the Delegated Regulations. Both the OPEX and CAPEX indicators include the same costs determined in the denominator corresponding to the eligible activities and are being calculated using the same proportion as that represented by these activities in relation to the KPI of Net Turnover over the total volume of the Group's Net Turnover.

In this regard, the sum of CAPEX/OPEX/Turnover allocated to eligible activities plus that allocated to non-eligible activities totals the amount reported in the denominator of the KPI calculation and is consistent with the disclosures in the notes to the financial statements relating to movements in property, plant and equipment/operating expenses/Group turnover.

Process of consolidating information and calculating indicators (KPIs)

Continuing with the exercise that was first carried out in 2021, in which eligible activities were identified, and sheets were created by division to collect the associated revenue metrics, according to the Taxonomy, and following the criteria defined by sectors in the aforementioned TIC sector guidelines where the eligible activities are identified, the divisions provided the associated revenue metrics.

No extrapolations or estimates have been made for activity data that, due to the nature of the projects, could not be extracted from the individualised information.

Revenues

Proportion of turnover from products or services associated with economic activities that comply with the Taxonomy-disclosure for the year 2024 (Regulation 2021/2178)

Financial year **2024**	Year			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic activities	Code(s)	Absolute turnover (mil €)	Proportion of turnover 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversidad	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards	Taxonomy aligned proportion with (A.1) or elegible under (a.2), year 2023.	Category Enabling activity	Category transitional category
A- TAXONOMY ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
Turnover from environmentally sustainable activities (conforming to the taxonomy) A.1																			
Professional services related to energy performance of buildings	CCM 9.3																0.2%		
Of which: facilitators																	0.2%	F	
Of which: transitional																			
A.2 Taxonomy elegible activities that are not environmentally sustainable (Taxonomy not aligned)																			
Professional services related to the energy efficiency of buildings	CCM 9.3	3,085	0.1%	100%															
Renewal of water collection, treatment and supply systems	CCM 5.2	5,520	0.2%	100%													0.2%		
Building inspection services and surveying of electrified rail infrastructures	CCM 6.14	9,946	0.5%	100%													0.8%		
Cleanup of contaminated land and areas	WTR 2.4	44	0.0%			100%											0.0%		
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15	64,551	2.9%	100%													3.4%		
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	WTR 2.3	1,115	0.1%			100%											0.0%		
Turnover of activities eligible according to the taxonomy but not environmentally sustainable (non-taxonomy activities) A.2		84,261	3.8%	99%	%	1%	%	%	%								4.5%		
A. Turnover of eligible activities according to the taxonomy (A.1+A.2)		84,261	3.8%	99%	%	1%	%	%	%								4.7%		
B- TAXONOMY NOT ELEGIBLE ACTIVITIES																			
Turnover of not elegible activities (B)		2,124,737	96.2%																
TOTAL		2,208,998	100%																

	Ratio of turnover/total turnover	
	fits the taxonomy by objective	eligible according to the taxonomy by objective
CCM		3,8%
CCA		
WTR		0,1%
CE		
PPC		
BIO		

CAPEX

Proportion of Capex from products or services associated with economic activities that comply with the Taxonomy-disclosure corresponding to the year 2024 (Regulation 2021/2178)

Financial year 2024	Year			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic activities	Code(s)	CapEx (mil €)	Proportion of Capex 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards	Proportion of CapEx that is taxonomy-compliant (A.1) or taxonomy-eligible (A.2), year 2023	Enabling activity category	Trransitional activity category
A- TAXONOMY ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
CapEx of sustainable environmental activities (aligned to the Taxonomy) (A.1)																			
Professional services related to energy performance of buildings	AI 9.3																0.1%	F	
Of which: facilitators																	0.1%	F	
Of which: transitional																			
A.2 Taxonomy elegible activities that are not environmentally sustainable (Taxonomy not aligned)																			
Professional services related to the energy efficiency of buildings	AI 9.3	38	0.0	100%													0.0%	F	
Renewal of water collection, treatment and supply systems	AI 5.2	74	0.1	100%													0.2%		
Building inspection services and surveying of electrified rail infrastructures	AI 6.14	244	0.3	100%													1.1%		
Cleanup of contaminated land and areas	AIII 2.4	1	0.0			100%											0.0%		
Infrastructure enabling low-carbon road transport and public transport	AI 6.15	1,232	1.3	100%													2.2%		
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	AIII 2.3	23	0.0			100%											0.0%		
CapEx of activities eligible according to the taxonomy but not environmentally sustainable (non-taxonomy activities) A.2		1,613	1.7														3.6%		
A. CapEx of eligible activities according to the taxonomy (A.1+A.2)		1,613	1.7	99%		2%											3.6%		
B- TAXONOMY NOT ELEGIBLE ACTIVITIES																			
CapEx of not elegible activities (B)		94,692.24	98.3																
TOTAL		96,305.00	100%																

	Ratio of turnover/total turnover	
	fits the taxonomy by objective	eligible according to the taxonomy by objective
CCM		2%
CCA		
WTR		0%
CE		
PPC		
BIO		

OPEX

Proportion of Opex from products or services associated with economic activities that comply with the Taxonomy-disclosure corresponding to the year 2024 (Regulation 2021/2178)

Financial year 2024	Year			Substantial contribution criteria						DNSH criteria ('Does Not Significantly Harm')									
Economic activites	Code(s)	OpEx (mil €)	Proportion of Oppex 2024	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Climate change mitigation	Climate change adaptation	Water	Pollution	Circular economy	Biodiversity	Minimum safeguards	Proportion of OpEx that is taxonomy-compliant (A.1) or taxonomy-eligible (A.2), year 2023	Enabling activity category	Transitional activity category
A- TAXONOMY ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (Taxonomy-aligned)																			
OpEx of sustainable environmental activities (aligned to the Taxonomy) (A.1)																			
Professional services related to energy performance of buildings	AI 9.3																		
Of which: facilitators																			
Of which: transitional																			
A.2 Taxonomy elegible activities that are not environmentally sustainable (Taxonomy not aligned)																			
Professional services related to the energy efficiency of buildings	AI 5.2	240	0%	100															
Renewal of water collection, treatment and supply systems	AI 6.14	432	0%	100															
Building inspection services and surveying of electrified rail infrastructures	AI 6.15	3,107	2%	100															
Cleanup of contaminated land and areas	AI 9.3	82	0%	100															
Infrastructure enabling low-carbon road transport and public transport	AIII 2.3	42	0%			100													
Remediation of legally non-conforming landfills and abandoned or illegal waste dumps	AIII 2.4	2	0%			100													
OpEx of activities eligible according to the taxonomy but not environmentally sustainable (non-taxonomy activities) A.2		3,905	2%	99%	%	1%	%	%	%										
A. OpEx of eligible activities according to the taxonomy (A.1+A.2)		3,905	2%	99%	%	1%	%	%	%										
B- TAXONOMY NOT ELEGIBLE ACTIVITIES																			
OpEx of not elegible activities (B)		153,896	98%																
TOTAL		157,801	100%																

	Ratio of turnover/total turnover	
	fits the taxonomy by objective	eligible according to the taxonomy by objective
CCM		2%
CCA		
WTR		0%
CE		
PPC		
BIO		

8.4 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	
2024	28,034
2023	26,632

Number of employees by organizational level

Organisational level	Number of employees 2024	Number of employees 2023
Tier 1, 2 & 3	443	452
Tier 4	1,003	1,093
Operational employees and Others	26,588	25,087
Total	**28,034**	**26,632**

Tier1: Managers who report directly to Applus+ Group's CEO

Tier2: Managers who report directly to Tier1 (corporate area directors, regionals, business unit area managers or country managers if they report directly to Tier1)

Tier3: Managers who report directly to Tier2 (corporate area managers or country managers, key account managers, business line managers if they report directly to Tier2)

Tier4: Managers who report directly to Tier3.

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

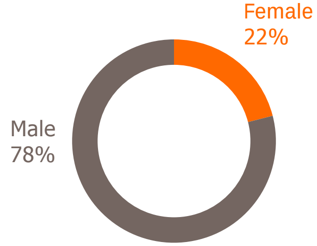
Number of employees by organizational level and gender

Number of employees by organizational level and gender	2024	2023
Overall employees	Tier 4 81% M - 19% F	Tier 4 81% M - 19% F
	Operational employees and others 79% H - 21% F	Operational employees and others 79% H - 21% F
Management	Tier 1, 2 y 3 81% M - 19% F	Tier 1, 2 y 3 78% M - 22% F

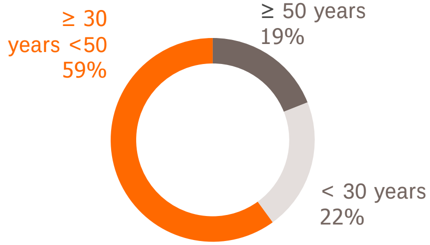
The 2024 figures cover 99.81% of Applus+ employees

Workforce profile

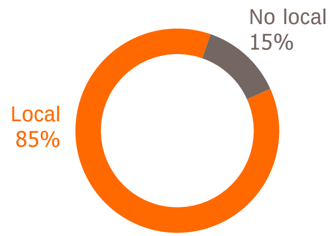
	Employees by gender	
	Male	**Female**
2024	78%	22%
2023	79%	21%



	Employees by age			
	< 30 years	**≥ 30 years <50**	**≥ 50 years**	**Total**
2024	22%	59%	19%	100%
2023	21%	60%	19%	100%



	Local employees		
	Local	**No local**	**Total**
2024	85%	15%	100%
2023	84%	16%	100%



Number of local / no local employees in 2024

Region	Region / country	Organizational Level	Male_local	Female_local	Male_No local	Female_No local
Asia Pacific	Australia	Tier 1, 2 y 3	8	1	1	0
		Tier 4	15	1	3	2
		Operational employees & others	288	48	109	18
	Other Countries	Tier 1, 2 y 3	22	10	10	0
		Tier 4	93	37	10	1
		Operational employees & others	1,061	458	98	5
Latin America	Brazil	Tier 1, 2 y 3	6	2	1	-
		Tier 4	13	4	-	-
		Operational employees & others	896	194	13	3
	Chile	Tier 1, 2 y 3	8	6	1	-
		Tier 4	39	6	5	1
		Operational employees & others	922	320	55	18
	Colombia	Tier 1, 2 y 3	5	2	1	-
		Tier 4	16	5	-	-
		Operational employees & others	1,657	779	8	-
	Guatemala	Tier 1, 2 y 3	-	-	-	-
		Tier 4	-	-	-	-
		Operational employees & others	23	3	-	-
	Panama	Tier 1, 2 y 3	-	-	1	-
		Tier 4	2	-	3	1
		Operational employees & others	215	63	14	3
	Other Countries	Tier 1, 2 y 3	9	-	-	-
		Tier 4	40	14	2	-
		Operational employees & others	1,197	264	24	5
Middle East and Africa	Oman	Tier 1, 2 y 3	-	-	1	-
		Tier 4	4	-	9	-
		Operational employees & others	111	41	245	3
	Saudi Arabia	Tier 1, 2 y 3	-	-	3	-
		Tier 4	6	-	14	-
		Operational employees & others	819	132	1,381	5
	Other Countries	Tier 1, 2 y 3	2	-	11	1
		Tier 4	4	3	24	3
		Operational employees & others	128	31	782	37
Rest of Europe	Germany	Tier 1, 2 y 3	15	3	-	-
		Tier 4	19	2	1	-
		Operational employees & others	363	71	45	4
	Ireland	Tier 1, 2 y 3	8	2	-	-
		Tier 4	4	1	-	-
		Operational employees & others	526	101	244	21
	Netherlands	Tier 1, 2 y 3	6	2	-	1
		Tier 4	36	8	2	-
		Operational employees & others	379	54	18	4
	Other Countries	Tier 1, 2 y 3	25	4	3	-
		Tier 4	112	30	12	5
		Operational employees & others	1,103	303	127	86
Spain	Spain	Tier 1, 2 y 3	171	43	15	1
		Tier 4	203	61	27	10
		Operational employees & others	6,206	2,273	382	181
USA and Canada	USA and Canada	Tier 1, 2 y 3	18	2	4	-
		Tier 4	63	17	3	2
		Operational employees & others	770	224	16	6
Total			**17,636**	**5,625**	**3,728**	**427**

The 2024 figures cover 97.79% of Applus+ employees.

Number of local / no local employees in 2023

Region	Region / country	Organizational Level	Male_local	Female_local	Male_No local	Female_No local
Asia Pacific	Australia	Tier 1, 2 y 3	4	1	1	0
		Tier 4	10	1	3	0
		Operational employees & others	339	48	131	12
	Other Countries	Tier 1, 2 y 3	22	8	8	0
		Tier 4	145	35	11	1
		Operational employees & others	850	398	94	7
Latin America	Brazil	Tier 1, 2 y 3	6	2	1	-
		Tier 4	12	4	-	-
		Operational employees & others	956	142	2	-
	Chile	Tier 1, 2 y 3	2	-	-	-
		Tier 4	39	7	1	-
		Operational employees & others	777	305	49	18
	Colombia	Tier 1, 2 y 3	3	2	1	-
		Tier 4	9	4	1	-
		Operational employees & others	1,466	664	7	3
	Guatemala	Tier 1, 2 y 3	-	-	-	-
		Tier 4	-	-	-	-
		Operational employees & others	25	3	-	-
	Panama	Tier 1, 2 y 3	-	-	1	-
		Tier 4	2	-	4	1
		Operational employees & others	334	92	7	2
	Other Countries	Tier 1, 2 y 3	10	-	1	-
		Tier 4	32	11	-	-
		Operational employees & others	1,097	244	23	4
Middle East and Africa	Oman	Tier 1, 2 y 3	-	-	2	-
		Tier 4	4	-	9	-
		Operational employees & others	102	34	311	2
	Saudi Arabia	Tier 1, 2 y 3	4	-	2	-
		Tier 4	22	4	44	4
		Operational employees & others	540	107	1,345	1
	Other Countries	Tier 1, 2 y 3	1	-	11	1
		Tier 4	5	2	23	2
		Operational employees & others	148	31	914	50

Region	Region / country	Organizational Level	Male_local	Female_local	Male_No local	Female_No local
Rest of Europe	Germany	Tier 1, 2 y 3	8	-	-	-
		Tier 4	20	4	1	-
		Operational employees & others	399	65	32	3
	Ireland	Tier 1, 2 y 3	9	1	-	-
		Tier 4	12	2	-	-
		Operational employees & others	539	99	206	23
	Netherlands	Tier 1, 2 y 3	15	6	-	1
		Tier 4	107	30	3	1
		Operational employees & others	296	29	20	2
	Other Countries	Tier 1, 2 y 3	28	5	2	-
		Tier 4	96	25	9	2
		Operational employees & others	1,621	400	154	69
Spain	Spain	Tier 1, 2 y 3	164	64	14	3
		Tier 4	161	42	22	4
		Operational employees & others	5,935	2,101	329	151
USA and Canada	USA and Canada	Tier 1, 2 y 3	30	5	3	-
		Tier 4	71	26	3	-
		Operational employees & others	725	181	18	6
Total			**17,202**	**5,234**	**3,823**	**373**

The 2024 figures cover 99.81% 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**

Number of employees by organisational level and gender in 2023

Region	Region/country	Gender	Tier 1, 2 & 3	Tier 4	Operational employees & others	Total
Asia Pacific	Australia	M-Male	5	13	470	488
		F-Female	1	1	60	62
	Other Countries	M-Male	30	156	944	1,130
		F-Female	8	36	405	449
Latin America	Brazil	M-Male	7	12	958	977
		F-Female	2	4	142	148
	Chile	M-Male	2	40	826	868
		F-Female	-	7	323	330
	Colombia	M-Male	4	10	1,473	1,487
		F-Female	2	4	667	673
	Guatemala	M-Male	-	-	25	25
		F-Female	-	-	3	3
	Panama	M-Male	1	6	341	348
		F-Female	-	1	94	95
	Other Countries	M-Male	11	32	1,120	1,163
		F-Female	-	11	248	259
Middle East and Africa	Oman	M-Male	2	13	413	428
		F-Female	-	-	36	36
	Qatar	M-Male	1	7	559	567
		F-Female	1	-	27	28
	Saudi Arabia	M-Male	6	66	1,885	1,957
		F-Female	-	8	108	116
	Other Countries	M-Male	11	21	503	535
		F-Female	-	4	54	58
Rest of Europe	Germany	M-Male	8	21	431	460
		F-Female	-	4	68	72
	Ireland	M-Male	9	12	745	766
		F-Female	1	2	122	125
	Netherlands	M-Male	15	110	316	441
		F-Female	7	31	31	69
	Other Countries	M-Male	30	105	1,775	1,910
		F-Female	5	27	469	501
Spain	Spain	M-Male	178	183	6,264	6,625
		F-Female	67	46	2,252	2,365
USA and Canada	USA and Canada	M-Male	33	74	743	850
		F-Female	5	26	187	218
Total			**452**	**1,093**	**25,087**	**26,632**

The 2024 figures cover 97,79% of Applus+ employees.

Number of employees by gender and age in 2024

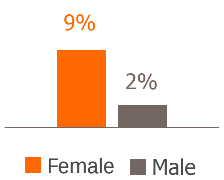
Region	Region/ country	Male<30 years old	Female<30 years old	Male 30≥years old<50	Female 30≥years old<50	Male≥50 years old	Female≥50 years old
Asia Pacific	Australia	31	16	291	43	102	11
	Other Countries	436	203	759	292	99	16
Latin America	Brazil	237	94	579	98	113	11
	Chile	218	53	587	227	225	71
	Colombia	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 Europa	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**

Number of employees by gender and age in 2023

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	26	12	332	39	130	11
	Other Countries	397	174	641	258	92	17
Latin America	Brazil	217	65	634	76	126	7
	Chile	188	53	489	219	191	58
	Colombia	286	187	997	454	204	32
	Guatemala	11	2	13	1	1	-
	Panama	186	43	141	48	21	4
	Other Countries	299	110	709	128	155	21
Middle East and Africa	Oman	71	16	255	20	102	-
	Saudi Arabia	506	58	1,181	55	270	3
	Other Countries	156	18	823	61	123	7
Rest of Europa	Germany	58	6	251	45	151	21
	Ireland	91	14	495	65	180	46
	Netherlands	24	2	238	35	179	32
	Other Countries	326	129	1,039	294	545	78
Spain	Spain	1,378	383	3,808	1,485	1,439	497
USA and Canada	USA and Canada	145	37	444	116	261	65
Total		**4,365**	**1,309**	**12,490**	**3,399**	**4,170**	**899**

Organisation of work

	% Part-Time	
	Male	**Female**
2024	2%	9%
2023	2%	10%



The 2024 figures cover 99.81% 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	Germanay	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**

Number of employees by gender and contract in 2023

Region	Region/country	Gender	Permanent	Non-permanent	Total
Asia Pacific	Australia	M-Male	350	138	488
		F-Female	49	13	62
	Other Countries	M-Male	754	376	1,130
		F-Female	332	117	449
Latin America	Brazil	M-Male	977	-	977
		F-Female	148	-	148
	Chile	M-Male	865	3	868
		F-Female	330	-	330
	Colombia	M-Male	193	1,294	1,487
		F-Female	103	570	673
	Guatemala	M-Male	25	-	25
		F-Female	3	-	3
	Panama	M-Male	335	13	348
		F-Female	86	9	95
	Other Countries	M-Male	514	649	1,163
		F-Female	144	115	259
Middle East and Africa	Oman	M-Male	175	253	428
		F-Female	34	2	36
	Qatar	M-Male	76	491	567
		F-Female	25	3	28
	Saudi Arabia	M-Male	1,647	310	1,957
		F-Female	94	22	116
	Other Countries	M-Male	238	297	535
		F-Female	49	9	58
Rest of Europe	Germanay	M-Male	417	43	460
		F-Female	56	16	72
	Ireland	M-Male	746	20	766
		F-Female	116	9	125
	Netherlands	M-Male	437	4	441
		F-Female	68	1	69
	Other Countries	M-Male	1,647	263	1,910
		F-Female	367	134	501
Spain	Spain	M-Male	6,037	587	6,625
		F-Female	2,191	174	2,365
USA and Canada	USA and Canada	M-Male	786	64	850
		F-Female	200	18	218
Total			**20,614**	**6,017**	**26,632**

The 2024 figures cover 99.81% 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**

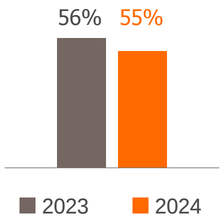
Number of employees by gender and dedication in 2023

Region	Region/country	Gender	Full time	Part time	Total
Asia Pacific	Australia	M-Male	349	139	488
		F-Female	44	18	62
	Other Countries	M-Male	1,123	7	1,130
		F-Female	440	9	449
Latin America	Brazil	M-Male	977	-	977
		F-Female	148	-	148
	Chile	M-Male	867	1	868
		F-Female	330	-	330
	Colombia	M-Male	1,487	-	1,487
		F-Female	673	-	673
	Guatemala	M-Male	25		25
		F-Female	3		3
	Panama	M-Male	348		348
		F-Female	95		95
	Other Countries	M-Male	1,159	4	1,163
		F-Female	252	7	259
Middle East and Africa	Oman	M-Male	428		428
		F-Female	36		36
	Qatar	M-Male	567		567
		F-Female	28		28
	Saudi Arabia	M-Male	1,957		1,957
		F-Female	116		116
	Other Countries	M-Male	535	-	535
		F-Female	58	-	58
Rest of Europe	Germany	M-Male	442	18	460
		F-Female	43	29	72
	Ireland	M-Male	739	27	766
		F-Female	63	62	125
	Netherlands	M-Male	425	16	441
		F-Female	29	40	69
	Other Countries	M-Male	1,832	78	1,910
		F-Female	450	51	501
Spain	Spain	M-Male	6,452	173	6,625
		F-Female	2,045	320	2,365
USA and Canada	USA and Canada	M-Male	848	2	850
		F-Female	214	4	218
Total			**25,627**	**1,005**	**26,632**

The 2024 figures cover 99.81% of Applus+ employees.

Employees covered by collective agreements

Employees covered by collective agreements	
2024	55%
2023	56%



	Number of countries with collective-barganing agreements
2024	19
2023	15

Currently, there are 19 countries where the Group has collective-bargaining agreements.

Number of dismissals by gender and organisational level

Gender	Male		Female		Total	
Organisational level	Tier 2 y Tier 3	Other	Tier 2 y Tier 3	Other	Dismissals	%
2024	14	1,768	1	362	2,145	7,7%
2023	6	1,097	6	342	1,451	5,4%

Employees with functional diversity

	Employees with functional diversity	Ratio
2024	330	1.18%
2023	287	1.08%

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%
	Otros Países	62	3%
Latin America	Brasil	1,133	100%
	Chile	255	18%
	Otros Países	494	11%
Middle East and Africa	Otros Países	12	0%
Rest of Europe	Alemania	400	76%
	Irlanda	888	98%
	Países Bajos	504	99%
	Otros Países	1,400	58%
Spain	España	9,484	99%
USA and Canada	EE.UU y Canadá	278	25%
Total		**15,285**	**57%**

Number of employees covered by collective agreements in 2023

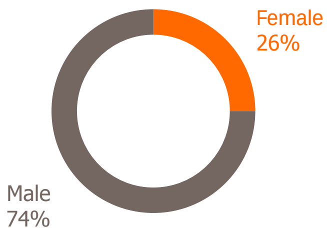
Region	Region/ country	Employees covered by collective agreements	% Employees covered by collective agreements
Asia Pacific	Australia	372	68%
	Other Countries	58	4%
Latin America	Brazil	1,125	100%
	Chile	340	28%
	Other Countries	300	21%
Middle East and Africa	Other Countries	-	0%
Rest of Europe	Germany	420	79%
	Ireland	867	97%
	Netherlands	504	99%
	Other Countries	1,413	59%
Spain	Spain	8,990	100%
USA and Canada	USA and Canada	337	32%
Total		**14,726**	**55%**

The 2024 figures cover 99.81% of Applus+ employees.

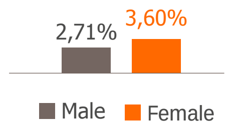
Maternity and paternity leave

738 employees benefited from the right to maternity and paternity leave in 2023, with the 77.1% returning at the end of the leave period.

Employees taking parental leave in 2024 (%)



Employees taking parental leave/Total number of employees in 2024 (%)



	Number of employees taking parental leave in 2024	Employees taking parental leave in 2024 (%)	Employees taking parental leave/Total number of employees in 2024 (%)	From employees entitled to parental leave, total number of employees that returned to work in the reporting period after parental leave ended	% Returned	From employees that returned to work in the reporting period after parental leave ended, total number of employees who are still employed 12 months after their return to work	% Retention
Masculino	593	74%	2.71%	389	65.60%	332	85.35%
Femenino	221	26%	3.60%	129	58.37%	99	76.74%
Total	**814**						

	Number of employees taking parental leave	
	2024	**2023**
Masculino	593	524
Femenino	221	214
Total	**814**	**738**

	Employees taking parental leave/Total number of employees	
	2024	**2023**
Masculino	2.71%	2.49%
Femenino	3.60%	3.82%

	Employees taking parental leave(%)	
	2024	**2023**
Masculino	74%	71%
Femenino	26%	29%

	From employees entitled to parental leave, total number of employees that returned to work in the reporting period after parental leave ended	
	2024	**2023**
%	63.64%	69.17%

The 2024 figures cover 99.81% of Applus+ employees.

Parental leave by gender in 2024

Parental leave by gender 2024		Total number of employees who enjoyed parental leave within the period of this report		From these employees, total number who returned to work in the reporting period after the parental leave ended		% Return	
		Male	Female	Male	Female	Male	Female
Asia Pacific	Australia	2	2	2	1	100.00%	50.00%
	Other Countries	35	16	35	11	100.00%	68.75%
Latin America	Brazil	1	1	-	1	0.00%	100.00%
	Chile	1	8	1	8	100.00%	100.00%
	Colombia	45	31	27	14	60.00%	45.16%
	Guatemala	-	-	-	-	0.00%	0.00%
	Panama	-	9	-	6	0.00%	66.67%
	Other Countries	8	4	7	4	87.50%	100.00%
Middle East and Africa	Oman	-	-	-	-	0.00%	0.00%
	Qatar	-	-	-	-	0.00%	0.00%
	Saudi Arabia	1	1	-	-	0.00%	0.00%
	Other Countries	6	2	6	1	100.00%	50.00%
Rest of Europe	Germany	13	3	13	1	100.00%	33.33%
	Ireland	25	3	25	3	100.00%	100.00%
	Netherlands	17	2	9	1	52.94%	50.00%
	Other Countries	53	29	39	22	73.58%	75.86%
Spain	Spain	287	83	218	55	75.96%	66.27%
USA and Canada	USA and Canada	99	27	7	1	7.07%	3.70%
Total		**593**	**221**	**389**	**129**	**65.60%**	**58.37%**

Parental leave by gender in 2023

Parental leave by gender 2023		Total number of employees who enjoyed parental leave within the period of this report		From these employees, total number who returned to work in the reporting period after the parental leave ended		% Return	
		Male	Female	Male	Female	Male	Female
Australia	Australia	-	4	-	-	0.00%	0.00%
	Other Countries	28	11	26	4	92.86%	36.36%
Latin America	Brazil	1	2	1	-	100.00%	0.00%
	Chile	-	8	-	3	0.00%	37.50%
	Colombia	31	30	17	16	54.84%	53.33%
	Guatemala	-	-	-	-	0.00%	0.00%
	Panama	5	15	5	9	100.00%	60.00%
	Other Countries	15	10	15	6	100.00%	60.00%
Middle East and Africa	Oman	-	-	-	-	0.00%	0.00%
	Qatar	-	1	-	1	0.00%	100.00%
	Saudi Arabia	-	1	-	1	0.00%	100.00%
	Other Countries	2	2	2	2	100.00%	0.00%
Rest of Europe	Germany	13	8	11	4	84.62%	50.00%
	Ireland	22	5	22	5	100.00%	100.00%
	Netherlands	26	4	8	2	30.77%	50.00%
	Other Countries	59	36	38	20	64.41%	55.56%
Spain	Spain	312	74	287	63	91.99%	85.14%
USA and Canada	USA and Canada	10	3	1	-	10.00%	0.00%
Total		**524**	**214**	**433**	**136**	**83%**	**64%**

The 2024 figures cover 99.81% of Applus+ employees.

Talent management

Number of new hires in 2024

Region	Region/country	Organizational level	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	Tier 1, 2 & 3	0	0	0	1	2	0
		Tier 4	0	0	0	0	0	0
		Operational employees & others	16	6	37	7	8	1
	Other Countries	Tier 1, 2 & 3	0	0	2	1	1	0
		Tier 4	2	0	7	4	1	0
		Operational employees & others	204	99	171	60	30	5
Latin America	Brazil	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	171	60	359	51	43	5
	Chile	Tier 1, 2 & 3	-	-	-	1	1	-
		Tier 4	-	-	1	-	-	-
		Operational employees & others	208	53	485	138	137	39
	Colombia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	-	-	1
		Operational employees & others	290	161	834	289	141	12
	Guatemala	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	5	-	3	-	-	-
	Panama	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	1	-
		Operational employees & others	44	10	33	17	1	1
	Other Countries	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	4	1	-	-
		Operational employees & others	201	58	466	75	52	4
Middle East and Africa	Oman	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	26	9	31	5	6	-
	Saudi Arabia	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	4	-	-	-
		Operational employees & others	350	19	269	15	25	1
	Other Countries	Tier 1, 2 & 3	-	-	2	-	1	-
		Tier 4	-	-	-	1	1	-
		Operational employees & others	147	8	441	10	42	-

The 2024 figures cover 99.81% of Applus+ employees.

Number of new hires in 2024

Region	Region/country	Organizational level	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
Rest of Europe	Germany	Tier 1, 2 & 3	-	-	2	1	1	-
		Tier 4	-	-	-	1	1	-
		Operational employees & others	26	6	26	6	11	2
	Ireland	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	10	-	4	83	101	-
	Netherlands	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	1	1	-
		Operational employees & others	13	-	22	6	2	-
	Other Countries	Tier 1, 2 & 3	-	-	1	-	2	1
		Tier 4	3	-	7	1	4	-
		Operational employees & others	145	56	187	50	76	11
Spain	Spain	Tier 1, 2 & 3	-	-	5	1	3	1
		Tier 4	1	-	3	1	-	-
		Operational employees & others	847	247	602	298	177	70
USA and Canada	USA and Canada	Tier 1, 2 & 3	1	1	1	-	1	-
		Tier 4	-	-	4	3	4	-
		Operational employees & others	148	31	303	65	137	21
Total			**2,858**	**824**	**4,318**	**1,193**	**1,016**	**175**

Talent management

Number of new hires in 2023

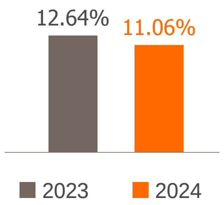
Region	Region/country	Organizational level	Male<30 years old	Female<30 years old	Male 30≥years old<50	Female 30≥years old<50	Male≥50 years old	Female≥50 years old
Asia Pacific	Australia	Tier 1, 2 & 3	0	0	0	0	0	0
		Tier 4	0	0	1	0	1	0
		Operational employees & others	8	6	40	7	10	1
	Other Countries	Tier 1, 2 & 3	0	0	0	1	0	0
		Tier 4	2	0	20	3	0	0
		Operational employees & others	181	85	142	44	22	1
Latin America	Brazil	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	2	-	-
		Operational employees & others	128	59	342	42	60	7
	Chile	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	1	-	-	1	1	-
		Operational employees & others	170	77	334	136	99	36
	Colombia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	-	1	-
		Operational employees & others	274	154	737	272	111	13
	Guatemala	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	10	1	4	-	-	-
	Panama	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	-	1	-
		Operational employees & others	86	14	38	14	2	-
	Other Countries	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	1	1	-
		Operational employees & others	242	70	542	79	58	6
Middle East and Africa	Oman	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	26	12	84	9	25	-
	Saudi Arabia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	2	6	-	1	-
		Operational employees & others	210	24	236	16	28	1
	Other Countries	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	2	-	-	-
		Operational employees & others	99	3	467	8	41	1

Number of new hires in 2023

Region	Region/country	Organizational level	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
Rest of Europe	Germany	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	1	1	-
		Operational employees & others	28	3	36	13	5	1
	Ireland	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	73	9	121	10	17	2
	Netherlands	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	3	1	8	8	4	1
		Operational employees & others	8	1	15	1	4	1
	Other Countries	Tier 1, 2 & 3	-	-	3	-	1	1
		Tier 4	1	-	7	2	4	-
		Operational employees & others	174	67	252	90	113	29
Spain	Spain	Tier 1, 2 & 3	-	-	2	1	2	-
		Tier 4	14	2	4	-	-	-
		Operational employees & others	788	222	666	275	132	32
USA and Canada	USA and Canada	Tier 1, 2 & 3	-	-	2	1	2	-
		Tier 4	-	-	4	2	2	1
		Operational employees & others	134	30	284	61	147	24
Total			**2,660**	**842**	**4,401**	**1,100**	**897**	**158**

Voluntary turnover

2024	11.06%
2023	12.64%



Voluntary turnover in 2024

Region	Region/country	Organizational level	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	Tier 1, 2 & 3	-	-	1	-	1	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	1	4	27	4	5	2
	Other Countries	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	8	1	-	-
		Operational employees & others	30	24	46	15	-	3
Latin America	Brazil	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	31	5	115	10	9	1
	Chile	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	1	-	-	-
		Operational employees & others	34	6	70	21	19	2
	Colombia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	-	-	-
		Operational employees & others	3	1	12	7	1	1
	Guatemala	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	5	-	5	-	-	-
	Panama	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	1	-
		Operational employees & others	60	16	43	16	-	-
	Other Countries	Tier 1, 2 & 3	-	-	1	-	-	-
		Tier 4	-	-	3	1	2	-
		Operational employees & others	19	9	30	12	6	4
Middle East and Africa	Oman	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	10	-	5	-	2	-
	Saudi Arabia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	3	-	1	-
		Operational employees & others	69	4	137	5	14	1
	Other Countries	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	-	-	-
		Operational employees & others	1	-	23	10	3	-

The 2024 figures cover 99.81% of Applus+ employees.

Voluntary turnover in 2024

Region	Region/country	Organizational level	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
Rest fo Europe	Germany	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	1	1
		Operational employees & others	6	2	28	2	17	2
	Ireland	Tier 1, 2 & 3	-	-	-	-	1	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	5	4	23	3	19	5
	Netherlands	Tier 1, 2 & 3	-	-	-	1	-	-
		Tier 4	-	1	2	-	-	-
		Operational employees & others	2	-	13	1	2	-
	Other Countries	Tier 1, 2 & 3	-	-	5	-	1	-
		Tier 4	1	-	11	-	1	-
		Operational employees & others	32	15	94	20	39	2
Spain	Spain	Tier 1, 2 & 3	-	-	1	2	1	-
		Tier 4	1	-	6	3	3	1
		Operational employees & others	214	64	330	117	71	17
USA and Canada	USA and Canada	Tier 1, 2 & 3	-	-	1	-	-	-
		Tier 4	-	-	2	1	2	-
		Operational employees & others	23	5	39	18	10	3
Total			**547**	**160**	**1,087**	**270**	**235**	**45**

Voluntary turnover in 2023

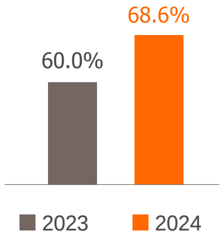
Region	Region/country	Organizational level	Male<30 years old	Female<30 years old	Male 30≥years old<50	Female 30≥years old<50	Male≥50 years old	Female≥50 years old
Asia Pacific	Australia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	3	1	31	1	11	3
	Other Countries	Tier 1, 2 & 3	-	-	2	1	-	-
		Tier 4	2	1	28	2	1	-
		Operational employees & others	56	29	59	16	2	1
Latin America	Brazil	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	25	11	107	10	15	-
	Chile	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	1	-
		Operational employees & others	53	19	96	35	25	5
	Colombia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	6	6	34	13	5	1
	Guatemala	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	9	-	9	-	-	-
	Panama	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	2	-	-	-
		Operational employees & others	26	9	23	9	1	-
	Other Countries	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	11	9	14	4	-	-
Middle East and Africa	Oman	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	10	3	9	-	3	-
	Saudi Arabia	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	-	-
		Operational employees & others	60	6	114	3	18	1
	Other Countries	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	1	-	2	-
		Operational employees & others	9	3	26	2	2	-

Voluntary turnover in 2023

Region	Region/country	Organizational level	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
Rest fo Europe	Germany	Tier 1, 2 & 3	-	-	2	-	-	-
		Tier 4	-	-	2	1	-	-
		Operational employees & others	8	4	44	11	32	4
	Ireland	Tier 1, 2 & 3	-	-	-	-	-	-
		Tier 4	-	-	-	-	1	-
		Operational employees & others	11	4	50	12	15	8
	Netherlands	Tier 1, 2 & 3	-	-	-	1	1	-
		Tier 4	-	-	10	4	7	1
		Operational employees & others	4	1	20	2	6	-
	Other Countries	Tier 1, 2 & 3	-	-	2	-	-	1
		Tier 4	-	-	7	-	2	-
		Operational employees & others	35	16	154	38	38	18
Spain	Spain	Tier 1, 2 & 3	-	-	2	3	-	-
		Tier 4	-	-	6	2	1	-
		Operational employees & others	186	50	334	131	66	15
USA and Canada	USA and Canada	Tier 1, 2 & 3	-	-	3	-	1	1
		Tier 4	-	-	1	2	3	1
		Operational employees & others	25	5	44	15	12	5
Total			**539**	**177**	**1,236**	**318**	**271**	**65**

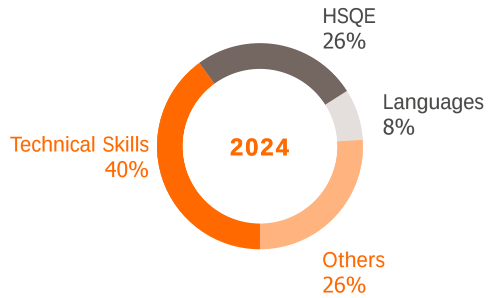
Internal promotion

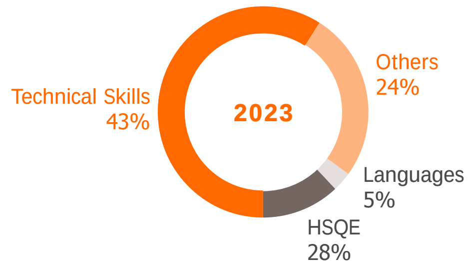
Internal promotion rate Tier 1, 2 y 3	
2024	68.6%
2023	60.0%



Training hours by area

	Technical Skills	HSQE	Languages	Others
2024	40%	26%	8%	26%
2023	43%	28%	5%	24%

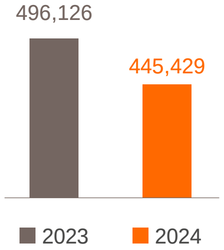




Training

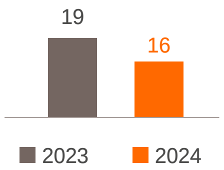
Training hours

2024	445,429
2023	496,126



Training hours per employee

2024	16
2023	19



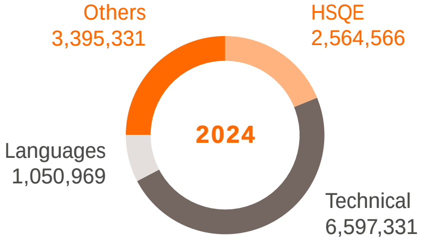
The 2024 figures cover 99.81% of Applus+ employees.

Training cost

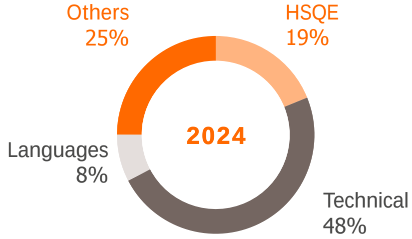
2024	Total training costs per area (€)	% Total training costs per area related to Total training costs	% Total training costs per area related to Total Base Salaries
HSQE	2,564,566	19%	0.28%
Technical	6,597,331	48%	0.71%
Languages	1,050,969	8%	0.11%
Others	3,395,331	25%	0.37%
Total	**13,608,196**	**100%**	**1.47%**

2023	Total training costs per area (€)	% Total training costs per area related to Total training costs	% Total training costs per area related to Total Base Salaries
HSQE	5,281,019	26%	0,70%
Technical	7,334,997	35%	0,98%
Languages	860,585	4%	0,11%
Others	7,168,896	35%	0,95%
Total	**20,645,497**	**100%**	**2,74%**

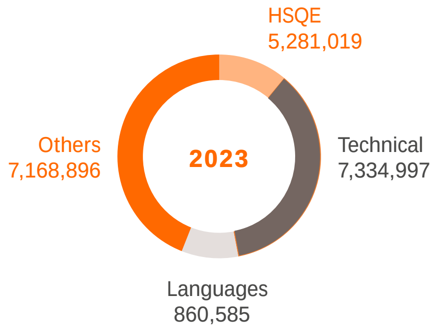
Total training cost per area (€)



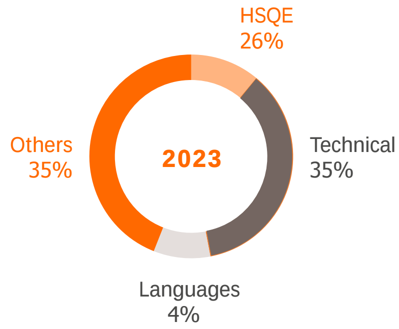
Total cost per area in relation to the total training cost (€)



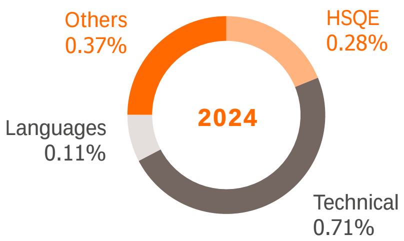
Total training cost per area (€)



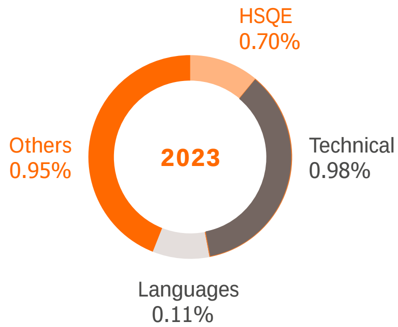
Total cost per area in relation to the total training cost (€)



% Total training cost per area in relation to the total base salary



% Total training cost per area in relation to the total base salary



The 2024 figures cover 99.81% of Applus+ employees.

Performance appraisal in 2024

Region	Region/country	Organizational level	Male	Female	Total
Asia Pacific	Australia	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Other Countries	Tier 1, 2 & 3	25	7	32
		Tier 4	63	15	78
		Operational employees & others	606	206	812
Latin America	Brazil	Tier 1, 2 & 3	5	3	8
		Tier 4	3	-	3
		Operational employees & others	72	20	92
	Chile	Tier 1, 2 & 3	1	-	1
		Tier 4	6	1	7
		Operational employees & others	21	2	23
	Colombia	Tier 1, 2 & 3	5	2	7
		Tier 4	13	3	16
		Operational employees & others	186	102	288
	Guatemala	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Panama	Tier 1, 2 & 3	-	-	0
		Tier 4	5	-	5
		Operational employees & others	115	59	174
	Other Countries	Tier 1, 2 & 3	-	-	0
		Tier 4	16	4	20
		Operational employees & others	416	72	488
Middle East and Africa	Oman	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Saudi Arabia	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Other Countries	Tier 1, 2 & 3	2	-	2
		Tier 4	10	2	12
		Operational employees & others	24	3	27

Region	Region/country	Organizational level	Male	Female	Total
Rest of Europe	Germany	Tier 1, 2 & 3	2	-	2
		Tier 4	6	-	6
		Operational employees & others	53	10	63
	Ireland	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Netherlands	Tier 1, 2 & 3	-	-	0
		Tier 4	1	-	1
		Operational employees & others	22	6	28
	Other Countries	Tier 1, 2 & 3	14	4	18
		Tier 4	38	12	50
		Operational employees & others	878	192	1070
Spain	Spain	Tier 1, 2 & 3	79	9	88
		Tier 4	124	32	156
		Operational employees & others	1,101	271	1372
USA and Canada	USA and Canada	Tier 1, 2 & 3	12	1	13
		Tier 4	57	16	73
		Operational employees & others	361	152	513
Total			**4,342**	**1,206**	**5,548**

Performance appraisal in 2023

Region	Region/country	Organizational level	Male	Female	Total
Asia Pacific	Australia	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Other Countries	Tier 1, 2 & 3	9	3	12
		Tier 4	46	110	156
		Operational employees & others	420	123	543
Latin America	Brazil	Tier 1, 2 & 3	5	2	7
		Tier 4	3	1	4
		Operational employees & others	60	17	77
	Chile	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others	18	1	19
	Colombia	Tier 1, 2 & 3	1	-	1
		Tier 4	9	4	13
		Operational employees & others	141	83	224
	Guatemala	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Panama	Tier 1, 2 & 3	304	9	313
		Tier 4	4	1	5
		Operational employees & others			0
	Other Countries	Tier 1, 2 & 3			0
		Tier 4	3	2	5
		Operational employees & others	113	5	118
Middle East and Africa	Oman	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Saudi Arabia	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Other Countries	Tier 1, 2 & 3	20	3	23
		Tier 4	2	1	3
		Operational employees & others	21	1	22

Region	Region/country	Organizational level	Male	Female	Total
Rest of Europe	Germany	Tier 1, 2 & 3	5		5
		Tier 4	5		5
		Operational employees & others	56	12	68
	Ireland	Tier 1, 2 & 3			0
		Tier 4			0
		Operational employees & others			0
	Netherlands	Tier 1, 2 & 3	5	3	8
		Tier 4	2		2
		Operational employees & others	49	8	57
	Other Countries	Tier 1, 2 & 3	11	4	15
		Tier 4	34	8	42
		Operational employees & others	946	151	1097
Spain	Spain	Tier 1, 2 & 3	84	20	104
		Tier 4	93	20	113
		Operational employees & others	1,805	534	2339
USA and Canada	USA and Canada	Tier 1, 2 & 3	27	7	34
		Tier 4	53	21	74
		Operational employees & others	316	103	419
Total			**4,670**	**1,257**	**5,927**

Annual comparison ratio

Annual comparison ratio		Ratio 2024	Ratio 2023
Asia Pacific	Australia	2.4	1.9
	Other countries	24.4	16.5
Latin America	Brazil	14.8	8.6
	Chile	8.7	8.6
	Colombia	6.9	3.8
	Guatemala	3.3	3.4
	Panama	7.7	8.2
	Other countries	12.9	8.3
Middle East and Africa	Oman	11.1	7.5
	Qatar	15.5	13.6
	Saudi Arabia	25.1	16.1
	Other countries	13.8	27.1
Rest of Europe	Germany	3.3	3.4
	Ireland	3.8	2.3
	netherlands	2.8	3.0
	Other countries	9.1	7.1
Spain	Spain	6.2	7.4
USA and Canada	USA and Canada	3.8	3.6

Ratio: Annual compensation of the highest paid individual compared to the AVG compensation w/o the highest paid individual.

Ratio of minimum salary in 2024

Ratio of minimum salary and avg salary by law within the country compared to the local country 2024		Minimum salary within the region/country by law		Minimum salary within the region country (Applus+)		Minimum salary gap by gender (Applus+)	% Δ minimum salary		% Δ medium salary	
		Male	Female	Male	Female		Male	Female	Male	Female
Asia Pacific	Australia	28,436	28,436	28,436	32,842	15%	0%	15%	37%	18%
	Other Countries	731	1,505	6,918	7,715	12%	847%	413%	35%	-8%
Latn America	Brazil	3,479	3,479	3,479	4,244	22%	0%	22%	153%	171%
	Chile	6,157	6,157	10,651	9,557	-10%	73%	55%	45%	44%
	Colombia	3,533	3,533	4,928	4,882	-1%	39%	38%	-	-
	Guatemala	5,826	5,826	5,826	5,826	0%	0%	0%	-	-
	Panama	8,850	8,850	8,850	8,850	0%	0%	0%	-	-
	Other Countries	3,772	3,772	11,012	13,173	20%	192%	249%	624%	549%
Middle East and Africa	Oman	6,632	6,632	5,782	-	-	-13%	-	-	-
	Qatar	-	-	3,230	10,872	237%	-	-	-	-
	Saudi Arabia	-	-	4,770	9,383	97%	-	-	-21%	-5%
	Other Countries	1,000	1,000	3,960	4,965	25%	296%	396%	1833%	1520%
Rest of Europe	Germany	24,572	24,572	25,171	26,683	6%	2%	9%	-1%	5%
	Ireland	25,756	25,756	26,897	25,799	-4%	4%	0%	-	-
	Netherlands	25,603	25,603	25,603	34,481	35%	0%	35%	-	12%
	Other Countries	5,567	5,567	23,880	25,133	5%	329%	351%	34%	34%
Spain	Spain	15,876	16,876	23,940	22,729	-5%	66%	58%	-	-
USA and Canada	USA and Canada	13,837	13,837	41,981	42,008	0%	203%	204%	28%	21%

Ratio of minimum salary in 2023

Ratio of minimum salary and avg salary by law within the country compared to the local country 2023		Minimum salary within the region/country by law		Minimum salary within the region country (Applus+)		Minimum salary gap by gender (Applus+)	% Δ minimum salary		% Δ medium salary	
		Male	Female	Male	Female		Male	Female	Male	Female
Asia Pacific	Australia	29,466	29,466	29,466	29,466	0%	0%	0%	-	-
	Other Countries	1,607	1,607	11,516	8,754	-24%	617%	445%	26%	-24%
Latn America	Brazil	2,974	2,974	3,151	3,151	0%	6%	6%	142%	130%
	Chile	5,736	5,736	7,834	7,294	-7%	37%	27%	86%	20%
	Colombia	3,283	3,283	3,283	4,030	23%	0%	23%	-	-
	Guatemala	5,911	5,911	5,911	5,911	0%	0%	0%	-	-
	Panama	8,847	8,847	8,847	8,847	0%	0%	0%	-	-
	Other Countries	3,115	3,115	8,993	8,485	-6%	189%	172%	203%	147%
Middle East and Africa	Oman	7,151	7,151	6,332	8,448	33%	-11%	18%	-	-
	Qatar	-	-	3,338	10,013	200%			-	-
	Saudi Arabia	12,826	12,826	10,621	14,429	36%	-17%	13%	-	-
	Other Countries	827	827	6,093	5,369	-12%	636%	549%	1826%	2187%
Rest of Europe	Germany	23,760	24,336	30,208	28,490	-6%	27%	17%	-	-
	Ireland	22,916	22,916	28,677	28,677	0%	25%	25%	-	-
	Netherlands	23,460	23,460	23,460	39,240	67%	0%	67%	-	-
	Other Countries	8,478	8,478	20,264	24,350	20%	139%	187%	111%	125%
Spain	Spain	15,120	15,120	21,907	21,045	-4%	45%	39%	-	-
USA and Canada	USA and Canada	15,054	15,054	40,886	38,970	-5%	172%	159%	66%	41%

Minimum salary within the Region/Country by law: minimum salary by law provided by HR local teams.
Minimum salary within the Region/Country (Applus+): minimum salary received by an employee within the Region/Country.
Minimum salary gap between the minimum salary paid in Applus+ and the minimum salary by law, compared to the latter if available.
% Δ Minimum salary: gap between the minimum salary paid in Applus+ and the minimum salary by law, compared to the latter if available.
% Δ AVG salary: gap between the average salary in Applus+ and the published average salary, compared to the latter if available.

The 2024 figures cover 99.81% of Applus+ employees. Executive Committee in Spain not included.
The 2023 figures cover 100% of Applus+ employees. Executive Committee in Spain not included.

Benefits in 2024

Number of employees with benefits 2024		Life Insurance		Health Care		Educational Allowance		Disability and Invalidity Cover		Parental leave		Retirement Provision		Stock Ownership		Others	
		Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time
Asia Pacific	Australia	-	-	-	-	-	-	2	-	4	-	-	-	3	-	-	-
	Other Countries	665	493	1,370	2,007	1	-	194	3	37	14	39	20	5	1	2	215
Latin America	Brazil	1,478	-	1,478	-	12	-	4	-	2	-	-	-	2	-	8	-
	Chile	797	970	49	-	-	-	-	-	1	-	-	-	1	-	-	-
	Colombia	175	2,824	80	-	16	1	44	541	7	69	-	-	1	-	-	-
	Guatemala	37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Panama	452	86	1	-	-	-	-	-	9	-	-	-	1	-	-	-
	Other Countries	122	1,052	74	6	-	-	7	103	5	7	-	-	2	-	-	-
Middle East and Africa	Oman	27	55	27	55	-	-	-	-	-	-	-	-	1	-	-	-
	Qatar	16	460	16	460	-	-	16	460	-	-	-	-	1	-	-	-
	Saudi Arabia	-	-	1,805	555	-	-	-	-	2	-	-	-	1	-	-	-
	Other Countries	252	352	270	399	-	-	-	-	6	2	6	-	4	-	-	-
Rest of Europe	Germany	192	42	85	6	1	-	-	-	13	3	11	-	2	-	-	-
	Ireland	812	95	10	-	-	-	-	-	26	2	-	-	1	-	-	-
	Netherlands	462	85	464	85	-	-	460	85	9	10	460	84	2	-	-	-
	Other Countries	1,545	249	1,423	178	602	63	259	49	77	5	199	11	4	-	226	22
Spain	Spain	176	18	488	20	-	-	2,046	359	344	26	8	-	55	2	81	1
USA and Canada	USA and Canada	607	13	615	13	-	-	335	12	126	-	241	1	2	-	14	-
Total		**7,815**	**6,794**	**8,255**	**3,784**	**632**	**64**	**3,367**	**1,612**	**668**	**138**	**964**	**116**	**88**	**3**	**331**	**238**

Life Insurance. Employees who had life Insurance as a benefit.

Health care. Employees who had Health Care as benefit.

Educational allowance. Employees who enjoyed specific training programmes as Masters, PhD, etc…

Disability and Invalid cover. Employees who enjoyed disability or invalid cover.

Parental leave. Employees who enjoyed parental leave.

Retirement provision. Employees who received monetary assignations in their retirement plans to top of local regulations.

Stock ownership. Employees who received RSUs.

Others. Employees who received any other benefit.

The 2024 figures cover 99.81% of Applus+ employees. Executive Committee in Spain not included.

Benefits in 2023

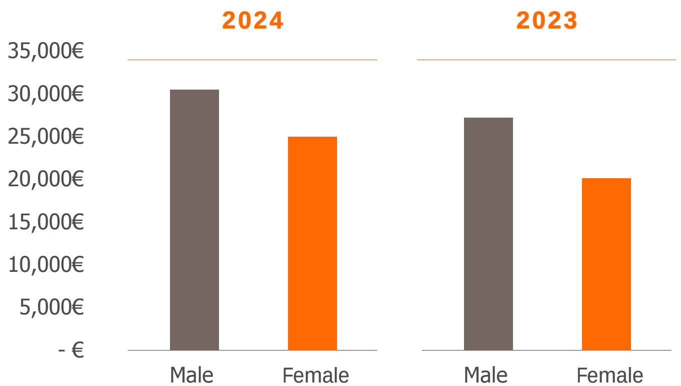
Number of employees with benefits 2023		Life Insurance		Health Care		Educational Allowance		Disability and Invalidity Cover		Parental leave		Retirement Provision		Stock Ownership		Others	
		Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time	Permanent	Temporary/ Part-Time
Asia Pacific	Australia	-	-	-	-	-	-	6	-	2	2	-	-	3	-	-	-
	Other Countries	568	115	732	218	-	-	125	-	28	11	143	29	5	-	1	5
Latin America	Brazil	1,412	-	1,412	-	15	-	-	-	3	-	-	-	2	-	6	-
	Chile	1,649	-	322	-	41	-	607	-	8	-	-	-	1	-	-	-
	Colombia	260	2,722	61	7	20	1	50	398	7	54	4	12	1	-	-	-
	Guatemala	-	-	-	-	-	-	-	-	-	-	-	-		-	-	-
	Panama	421	22	1	-	3	2	15	-	18	2	-	-	1	-	-	-
	Other Countries	86	1,273	85	-	5	-	6	156	5	20	-	-	2	-	8	-
Middle East and Africa	Oman	20	18	20	18	-	-	-	-	-	-	-	-		-	-	-
	Qatar	14	427	14	427	-	-	-	-	1	-	-	-	1	-	-	-
	Saudi Arabia	-	-	1,524	90	-	-	-	-	1	-	-	-	5	-	-	-
	Other Countries	195	198	236	273	-	-	-	-	4	-	-	-	1	-	-	-
Rest of Europe	Germany	226	53	100	12	-	-	-	-	16	5	6	-	3	-	8	-
	Ireland	790	101	115	-	-	-	-	-	25	2	465	41	1	-	-	-
	Netherlands	508	65	509	65	-	-	2	3	26	4	506	63	2	-	-	-
	Other Countries	1,316	204	1,412	169	675	66	237	25	87	8	120	7	4	-	230	18
Spain	Spain	119	6	467	20	-	-	1,811	420	348	38	30	1	61	2	79	-
USA and Canada	USA and Canada	560	10	645	10	3	-	374	10	13	-	338	-	7	-	30	-
Total		**8,144**	**5,214**	**7,655**	**1,309**	**762**	**69**	**3,233**	**1,012**	**592**	**146**	**1,612**	**153**	**100**	**2**	**362**	**23**

Salary gap

Salary gap by gender

	2024		2023	
	AVG by Gender	GAP Gender	AVG by Gender	GAP Gender
Male	29,794 €	-17.73%	27,174 €	-19.03%
Female	24,511 €		22,002 €	

The 2024 figures cover 99.81% of Applus+ employees. Executive Committee in Spain not included.



(*) 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.

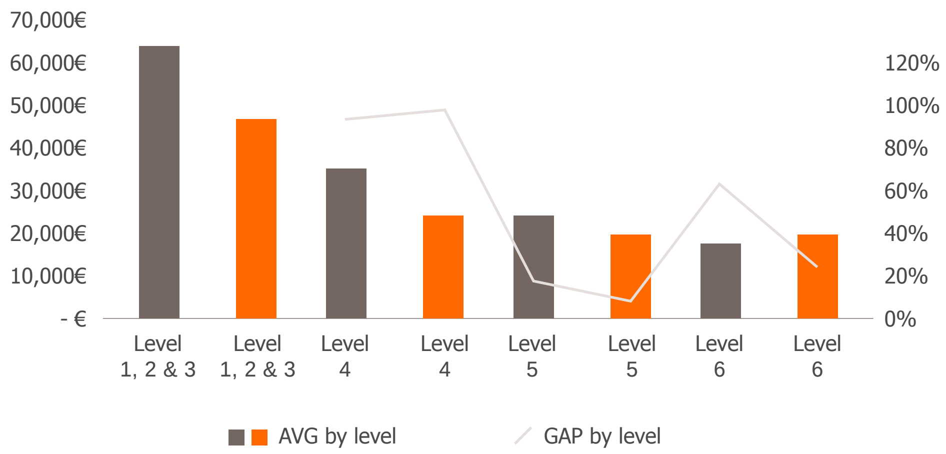
Salary gap by organisational level in 2024

Level	Gender	AVG by Level	Gap by Level
Level 1, 2 & 3	Male	61,927	
Level 1, 2 & 3	Female	48,073	
Level 4	Male	33,608	84%
Level 4	Female	25,793	86%
Level 5	Male	28,632	17%
Level 5	Female	23,473	10%
Level 6	Male	17,405	65%
Level 6	Female	19,229	22%

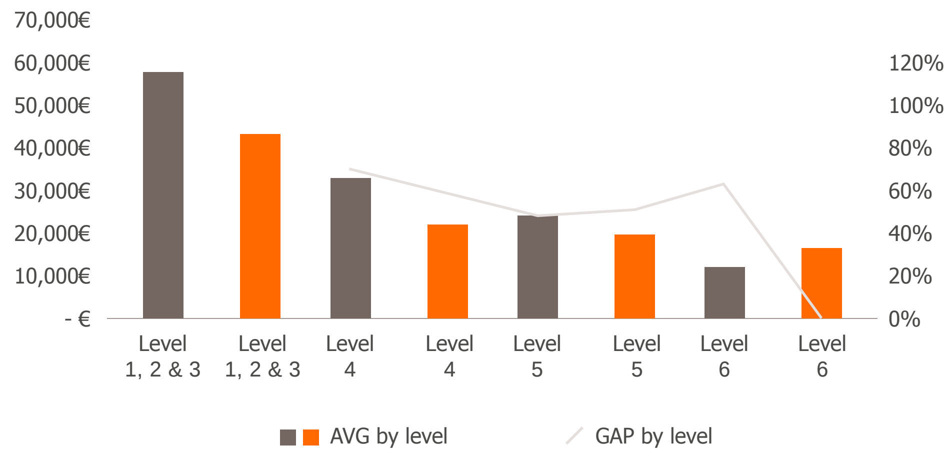
Salary gap by organisational level in 2023

Level	Gender	AVG by Level	Gap by Level
Level 1, 2 & 3	Male	58,166	
Level 1, 2 & 3	Female	41,108	
Level 4	Male	35,007	66%
Level 4	Female	26,812	53%
Level 5	Male	24,320	44%
Level 5	Female	18,340	46%
Level 6	Male	15,299	59%
Level 6	Female	19,383	-5%

SALARY GAP BY ORGANISATIONAL LEVEL (€) 2024



SALARY GAP BY ORGANISATIONAL LEVEL (€) 2023



The 2024 figures cover 99.81% of Applus+ employees. Executive Committee in Spain not included.

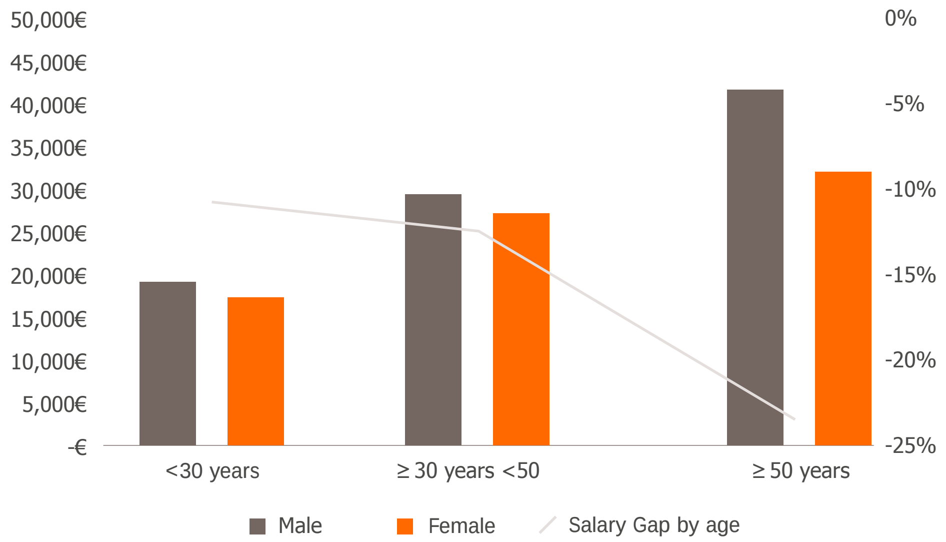
Salary gap by age in 2024

	<30 years	≥ 30 years <50	≥50 years
Male	19,581	28,926	44,220
Female	17,295	25,018	33,690
Salary Gap by age	-12%	-14%	-24%

Salary gap by age in 2023

	<30 years	≥ 30 years <50	≥50 years
Male	17,807	26,609	38,882
Female	14,728	22,907	29,709
Salary Gap by age	-17%	-14%	-24%

SALARY GABP BY AGE 2024



SALARY GABP BY AGE 2023

The 2024 figures cover 99.81% of Applus+ employees. Executive Committee in Spain not included.

8.5 Environmental indicators. Methodology and results

ENVIRONMENT BASIS OF REPORTING

PURPOSE

The purpose of this document is to define the basis for Applus+ environmental data (consumption, emissions in their three scopes 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 widely recognised international standards, guidelines and disclosure systems to inventory and report environmental data:

- Global Reporting Initiative (GRI)
- Greenhouse Gas Protocol (GHG Protocol)
- Carbon Disclosure Project (CDP)
- United Nations Global Compact (UNGC)

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 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	DESCRIPTION
1	IEA	International Energy Agency (IEA). *Emission factors: Database documentation and Electricity Information*.
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	Ecoinvent	Ecoinvent Database.

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
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
Upstream transportation and distribution	2	2 3 11
Business travel	4	3 5
Employee commuting	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

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

The data corresponding to the previous year (2023) present a different perimeter, and are not comparable due to mergers and acquisitions (M&A) operations.

In this report, the recalculation policy defined in the Applus+ *Environment basis of reporting* document has been applied, including the incorporation of the Group's recent acquisitions.

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	2023	2024
Fuel	595,469	624,737
Non-renewable sources	594,248	620,357
Renewable sources	1,220	4,380
Electricity	287,903	306,105
Non-renewable sources	44,025	31,169
Renewable sources	243,878	274,936
District heating	38,698	40,924
Non-renewable sources	38,698	40,924
Renewable sources	0	0
Total	**922,070**	**971,767**

ENERGY INTENSITY	2023	2024
Energy intensity by revenues	453.87	440.08
Energy intensity by employee	35.38	34.67

EMISSIONS[1,2,3]

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).

GHG EMISSIONS INTENSITY	2023	2024
GHG emissions intensity by revenues	22.92	21.23
GHG emissions intensity by employee	1.79	1.67

EMISSIONS	2023	2024
Direct (Scope 1) GHG emissions	41,935	43,950
Energy indirect (Scope 2) GHG emissions	4,620	2,936
Other indirect (Scope 3) GHG emissions	221,496	219,985
Purchased goods and services	109,233	126,061
Capital goods	12,945	21,917
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	11,423	11,365
Upstream transportation and distribution	1,916	0
Business travel	12,630	23,801
Employee commuting	73,349	36,842
Total	**268,050**	**266,871**

ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS	2023	2024
Location-based method	20,265	21,707
Market-based method	4,620	2,936

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 (Recal.)	2024	Var. 2024 vs 2019 (Recal.)
Direct and indirect GHG emissions (Scope 1 and 2)	74,950	46,886	-37%
Direct (Scope 1) GHG emissions	47,292	43,950	-7%
Energy indirect (Scope 2) GHG emissions	27,658	2,936	-89%
Other indirect (Scope 3) GHG emissions	240,518	219,985	-9%
Purchased goods and services	109,130	126,061	16%
Capital goods	20,229	21,917	8%
Fuel and energy-related activities (not included in Scope 1 or Scope 2)	21,394	11,365	-47%
Business travel	18,899	23,801	26%
Employee commuting	67,973	36,842	-46%
Total	**315,468**	**266,871**	**-15%**

1. The Scope 3 categories Purchased goods and services, Capital goods, and Business travel have undergone methodological changes due to the implementation of a new commercial tool. As a result, Upstream transportation and distribution data were not calculated separately this year and were incorporated into Purchased goods and services and Capital goods. Additionally, in Business travel, activity data is now used, representing a change from previous years.
2. The Scope 3 category of Employee Commuting shows a significant variation due to: a) a change in methodology, both in the detail of the required information and in the emission factors applied compared to previous years, and b) a change in employee behavior patterns (the last survey conducted corresponds to the 2021 fiscal year).
3. This year, the privatization of the Group and the bidding process for the IDIADA division resulted in an unusually high volume of extraordinary expenses.

WATER

Data are expressed in units of megalitres (ML).

WATER WITHDRAWAL FROM ALL AREAS	2023	2024
Groundwater	342	332
Third-party water	687	563
Total	**1,029**	**896**

WATER WITHDRAWAL FROM ALL AREAS WITH WATER STRESS	2023	2024
Groundwater	342	332
Third-party water	216	127
Total	**558**	**459**

WASTE[4]

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

WASTE BY COMPOSITION	2023	2024
Discarded vehicles	884	1,232
Construction and demolition wastes	994	712
Metal wastes, mixed ferrous and non-ferrous	425	488
Rubber wastes	432	473
Household and similar wastes	632	245
Discarded machines and equipment components	257	236
Wood wastes	288	170
Paper and cardboard wastes	136	170
Plastic wastes	102	128
Other	325	317
Total	**4,475**	**4,170**

WASTE DIVERTED FROM DISPOSAL	2023	2024
Hazardous waste	1,397	948
Preparation for reuse	1,288	438
Recycling	6	12
Other recovery operations	103	498
Non-hazardous waste	2,410	2,091
Preparation for reuse	1,538	1,572
Recycling	279	189
Other recovery operations	593	331
Total	**3,807**	**3,039**

WASTE DIRECTED TO DISPOSAL	2023	2024
Hazardous waste	46	113
Incineration (with energy recovery)	3	2
Incineration (without energy recovery)	0	0
Landfilling	0	1
Other disposal operations	43	111
Non-hazardous waste	20	22
Incineration (with energy recovery)	0	0
Incineration (without energy recovery)	0	0
Landfilling	0	0
Other disposal operations	20	22
Total	**66**	**135**

WASTE WITH UNKNOWN DESTINATION	2023	2024
Hazardous waste	12	2
Non-hazardous waste	589	994
Total	**602**	**997**

4. The waste data cover 40% of 2024 revenues and 47% of those from 2023.

8.6 Reference tables

Statement of use: Applus+ has prepared this report with reference to the GRI Standards for the period January-December 2024.

GRI 1 used: GRI 1: Foundation 2021

GRI AND GLOBAL COMPACT: GENERAL DISCLOSURES

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
1	Foundation 2021	About the report	
2-1	Organizational details	Applus+ Services, S.A. head offices: • Parque Empresarial Las Mercedes Campezo, 1, Edif. 3, 4ª planta 28022 Madrid • Campus UAB – Ronda de la Font del Carme, s/n 08193 Bellaterra – Barcelona Información para el accionista	Organisation's profile and operational context
2-2	Entities included in the organization's sustainability reporting	Annexes I and II from the Annual Accounts	
2-3	Reporting period, frequency and contact point	January 1st to December 31st 2024 Annual teresa.sanfeliu@applus.com Publication: February 22nd 2025	
2-4	Restatements of information	No restatements in the reporting period	
2-5	External assurance	Report's verification statement	
2-6	Activities, value chain and other	About Applus+ Supply chain management In 2024, Applus+ has been subject to a competitive takeover bid which resulted on Amber EquityCo SLU achieving 70.65% of the share capital of the Group.	Organisation's profile and operational context Principle 1 Principle 6 Principle 7 Principle 10
2-7	business relationships	Value to people Data related to human resources	Principle 6
2-15	Employees	Integrity and Compliance	Proceso de toma de decisiones
2-16	Conflicts of interest	Integrity and Compliance	
2-21	Communication of critical concerns	Data related to human resources	
2-22	Annual total compensation ratio	Message from the CEO	Declaración del Director General

GRI AND GLOBAL COMPACT: GENERAL DISCLOSURES

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
2-23	Statement on sustainable development strategy	Business model and value creation Sustainability approach Value to customer Governance Value to people Environment Health and safety	Principle 7 Principle 10 Decision-making process
2-24	Embedding policy commitments		
2-25	Processes to remediate negative impacts	Governance Value to people Environment	Integrity Practical actions description and measurement of outcomes
2-26	Mechanisms for seeking advice and raising concerns	Integridad y Compliance	Principle 10
2-27	Compliance with laws and regulations	The Group has not been subject to any material payment nor imposition of significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the environmental, social and economic area.	Principle 8 Principle 10
2-28	Membership associations	Sustainability approach Strategic alliances	
2-29	Approach to stakeholder engagement	Stakeholders engagement and materiality	Stakeholder engagement
2-30	Collective bargaining agreements	Value to people Data related to human resources	Principle 3

GRI AND GLOBAL COMPACT: MATERIAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
3-1	Process to determine material topics	Stakeholders engagement and materiality	
3-2	List of material topics	Stakeholders engagement and materiality	
3-3	Management of material topics	Our company Value to customer Governance Value to people Environment Financial data base	Principle 7 Integrity Practical actions description and measurement of outcomes

GRI AND GLOBAL COMPACT: ECONOMIC TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
201-1	Direct economic value generated and distributed	Financial contribution and taxonomy	
201-2	Financial implications and other risks and opportunities due to climate change	Environment	Principle 7
201-4	Financial assistance received from government	22,307 thousands of euros at December 31st 2024	
202-1	Ratios of standard entry-level wage by gender compared to local minimum wage	Data related to human resources	Principle 6
202-2	Proportion of senior management hired from the local community	Data related to human resources	
203-1	Infrastructure investments and services supported	No infrastructure investments and services supported were identified in 2024.	
203-2	Significant indirect economic impacts	Stakeholders engagement and materiality	
204-1	Proportion of spending on local suppliers	Supply chain management	
205-1	Operations assessed for risks related to corruption	Integrity and Compliance Risk management	
205-2	Communication and training on about anti-corruption policies and procedures	Integridad y compliance	Principle 10
205-3	Confirmed incidents of corruption and actions taken	No corruption case was identified in the reporting period	
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	Integrity and Compliance	Principle 10
207-1	Approach to tax	Sustainability approach	
207-2	Tax governance, control and risk management	Sustainability approach Risk management	
207-3	Stakeholder engagement and management of concerns related to tax	Stakeholders engagement and materiality	
207-4	Country-by-country reporting	Financial data base and taxonomy	

GRI AND GLOBAL COMPACT: ENVIRONMENTAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
301-1	Materials	Due to the nature of our activity, all environmental impacts derived from activities inherent to manufacturing processes (use of raw materials or products, packaging, freight forwarding, etc.) are excluded from our management framework.	
301-2			
301-3			
302-1	Energy consumption within the organisation	Methodology and results	Principle 7 Principle 8 Principle 9
302-2	Energy consumption outside the organization		
302-3	Energy intensity		
302-4	Reduction of energy consumption		
302-5	Reductions in energy requirements of products and services		
303-1	Interaction with water as a shared resource	Methodology and results	Principle 7 Principle 8 Principle 9
303-2	Management of water discharge-related impacts		
303-3	Water withdrawal		
303-4	Water discharge	The activities of Applus+ generate sanitary wastewater that is discharged into sewage networks for treatment, but the measure of its volume is not required.	
303-5	Water consumption		
304-1	Biodiversity	The activities of Applus+ do not generate direct impacts on biodiversity; on the contrary, most of our services help our clients to minimise the impacts of their activities.	Principle 8 Principle 9
304-2			
304-3			
305-1	Direct (Scope 1) GHG emissions	Methodology and results	Principle 7
305-2	Energy indirect (Scope 2) GHG emissions		
305-3	Other indirect (Scope 3) GHG emissions		
305-4	GHG emissions intensity		
305-5	Reduction of GHG emissions		

GRI AND GLOBAL COMPACT: ENVIRONMENTAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
305-6	Emissions of ozone-depleting substances (ODS)	The activities of Applus+ do not generate significant emissions of ozone-depleting substances.	
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	We do not have significant emissions of these gases. NOx: 0.33 t	
306-1	Waste generation and significant waste-related impacts	Our waste management avoids significant impacts related to this environmental aspect. Environment. Waste	Principle 7
306-2	Management of significant waste-related impacts		
306-3	Waste discharge		
306-4	Waste diverted from disposal		
306-5	Waste directed to disposal		
308-1	New suppliers that were screened using environmental criteria	Supply chain management Environment.	Principle 8
308-2	Negative environmental impacts in the supply chain and actions taken	Environment. Approach to Environmental Management	

GRI AND GLOBAL COMPACT: SOCIAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
401-1	New employee hires and employee turnover	Data related to human resources	
401-2	Benefits which are standard for full-time employees of the organisation but are not provided to temporary or part-time employees	Data related to human resources	Principle 6
401-3	Parental leave	Data related to human resources	
402-1	Minimum notice periods regarding operational changes	Value to people. Overview and approach: culture and management	Principle 3

GRI AND GLOBAL COMPACT: SOCIAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
403-1	Occupational health and safety management system	Health and safety	Principle 1
403-2	Hazard identification, risk assessment and incident investigation		
403-3	Occupational health services		
403-4	Worker participation, consultation and communication on occupational health and safety		
403-5	Worker training on occupational health and safety		
403-6	Promotion of workers' health		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		
403-8	Workers covered by an occupational health and safety management system		
403-9	Work-related injuries		
403-10	Work-related ill health		
404-1	Average hours of training per year per employee	Data related to human resources	Principle 6
404-2	Programs for upgrading employee skills and transition assistance programs	Value to people In 2024 Applus+ has not implemented programs for upgrading employee skills nor transition assistance programs.	
404-3	Percentage of employees receiving regular performance and career development reviews	Data related to human resources	
405-1	Diversity of governance bodies and employees	Value to people Data related to human resources	Principle 6
405-2	Ratio of basic salary and remuneration of women to men	Data related to human resources	
406-1	Incidents of discrimination and corrective actions taken	No incidents have been identified. Integrity and Compliance	Principle 6
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	No operations and suppliers, in which the right to freedom of association and collective bargaining may be at risk, have been identified.	Principle 3

GRI AND GLOBAL COMPACT: SOCIAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
408-1 409-1	Child labour Forced or compulsory labour	These topics are not considered potential Human Rights issues for the Group because its activities require high levels of education and specialisation. Notwithstanding, we have established the necessary internal policies and controls to avoid these types of bad practices.	Principle 4 Principle 5
410-1	Security practices	This topic does not apply to Applus+ because the Group does not outsource this type of service when developing its projects and services.	
411-1	Incidents of violations involving rights of indigenous peoples	No incidents have been identified.	Principle 1 Principle 2
412-1	Operations that have been subject to human rights reviews or impact assessments	Integrity and Compliance Value to people	Principle 1 Principle 2
412-2	Employee training on human rights policies or procedures	Integrity and Compliance	Principle 1 Principle 2
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	Integrity and Compliance	Principle 1 Principle 2
413-1	Operations with local community engagement, impact assessments and development programs	Value to people Value to community	Principle 1

GRI AND GLOBAL COMPACT: SOCIAL TOPICS

GRI indicator	DEFINITION	Sustainability Report 2024	UN Global Compact
413-2	Operations with significant actual and potential negative impacts on local communities	Negative impacts on this issue have not been identified.	
414-1	New providers that were screened using social criteria	Supply chain management	Principle 1 Principle 7 Principle 10
414-2	Negative social impacts in the supply chain and actions taken	Negative impacts on this issue have not been identified.	
415-1	Political contributions	The Applus+ Group explicitly prohibits monetary contributions to parties and / or representatives.	Principle 10
416-1 416-2 417-1 417-2 417-3	Customer Health and Safety Marketing and Labelling	Due to the nature of the Group's activities, all issues derived from activities inherent to the manufacturing processes (use of raw materials or products, packaging, freight forwarding, etc.) are excluded from its management framework.	
418-1	Substantiated complaints concerning breaches of customer	0 complaints received	

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	SUSTAINABILITY REPORT 2024
BUSINESS MODEL	Description of the group's business model	GRI 2-1 Organizational details	About Applus+ Message from the CEO Sustainability approach Value to customer Governance Value to people Environment Health and safety
		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	
Información sobre cuestiones ambientales	Policies	GRI 2-23 Policy commitments	Environment. Approach to Environmental Management
	Main risks	GRI 201-2 Financial implications and other risks and opportunities due to climate change	Environment. Climate change. Risks and opportunities
	General	GRI 2-27 Compliance with laws and regulations	Environment
	Contamination	GRI 2-24 Embedding policy commitments	Environment. Approach to Environmental Management
	Circular economy and waste prevention and management	GRI 306-1 Waste generation and significant waste-related impacts	Environment. Waste
		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	
	Sustainable use of resources	GRI 302-1 Energy consumption within the organisation	Environment. Environmental indicators
		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	
	Climate change	GRI 305-1 Direct (Scope 1) GHG emissions	Environment Environmental indicators
		GRI 305-2 Energy indirect (Scope 2) GHG emissions	
		GRI 305-3 Other indirect (Scope 3) GHG emissions	
		GRI 305-4 GHG emissions intensity	
	Protection of biodiversity	-	Our activities do not impact on biodiversity

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	SUSTAINABILITY REPORT 2024
Información sobre cuestiones sociales y relativas al personal	Policies	GRI 2-23 Policy commitments GRI 2-24 Embedding policy commitments	Governance Value to people
	Main risks	GRI 2-23 Policy commitments	Risk management
	Employment	GRI 2-7 Employees	About Applus+ Governance Value to people Data related to human resources
		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	
	Work organisation	GRI 2-30 Collective bargaining agreements	Value to people Data related to human resources
	Health and safety	GRI 403-1 Occupational health and safety management system	Health and safety
		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	
	Company relations	GRI 2-30 Process to determine remuneration	Stakeholders engagement and materiality Value to people
		GRI 402-1 Minimum notice periods regarding operational changes	
	Training	GRI 404-1 Average hours of training per year per employee	Value to people 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	Value to people Data related to human resources
	Equality	GRI 2-24 Embedding policy commitments	Value to people 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	

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	SUSTAINABILITY REPORT 2024
Information on respect for human rights	Policies	GRI 2-23 Policy commitments	Value to people Integrity and Compliance
		GRI 2-24 Embedding policy commitments	
		GRI 412-2 Formación de los empleados en políticas o procedimientos de derechos humanos	
	Main risks	GRI 2-23 Policy commitments	Value to people
	Human rights	GRI 2-24 Embedding policy commitments	Value to people 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	Value to community
		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 the fight against corruption and bribery	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
	Bribery and corruption	GRI 2-16 Communication of critical concerns	Integridad y Compliance

CONTENT OF SPANISH ACT 11/2018		GRI STANDARD	SUSTAINABILITY REPORT 2024
Company information	Policies	GRI 2-23 Policy commitments	Business model and value creation Strategic Plan 2022-2024
	Main risks	GRI 207-2 Governance fiscal, control y Risk management	Risk management
	The company's commitment to sustainable development	GRI 2-22 Statement on sustainable development strategy	Message from the CEO Sustainability approach Stakeholders engagement and materiality Sustainability ambitions Supply chain management Financial data base
		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	
	Clients	GRI 2-23 Policy commitments	Value to customer
		GRI 418-1 Substantiated complaints concerning breaches of customer	
	Tax information	GRI 207-1 Approach to tax GRI 207-2 Governance fiscal, control y Risk management GRI 207-3 Stakeholder engagement and management of concerns related to tax GRI 207-4 Country-by-country reporting	Sustainability approach Financial data base

EUROPEAN REGULATION 2020/852

Article	Requirement	Sustainability report 2024
Article 8.2.a)	Non-financial companies shall disclose the following information: proportion of their turnover that comes from products or services related to economic activities that are considered environmentally sustainable in accordance with Articles 3 and 9.	Financial data base and EU taxonomy
Article 9	Environmental objectives: • Transition to a circular economy • Contamination prevention and control • Climate change mitigation • Sustainable use and protection of water and marine resources • Protection and recovery of biodiversity and ecosystems	

TCFD CONTENT INDEX

TOPIC	DISCLOSURE	Location on 2024 Sustainability Report
GOVERNANCE	Describe the Board's oversight of climate-related risks and opportunities	Corporate Governance Risk management
	Describe management's role in assessing and managing the risks and opportunities of climate change	Risk management
STRATEGY	Describe the climate-related risks and opportunities that the organisation has identified in the short-, medium- and long-term	Climate change: risks and opportunities
	Describe the impact of climate-related risks and opportunities on the organisation's activities, strategy and financial planning	Climate change: risks and opportunities
	Describe the resilience of the organisation's strategy, taking into consideration different future climate scenarios, including a scenario of 2ºC or lower scenario	Climate change: risks and opportunities
RISKS	Describe the organization's processes for identifying and assessing climate-related risks	Risk management
	Describe the organization's processes for managing climate-related risks	Risk management
	Describe how processes for identifying, assessing and managing climate-related risks are integrated into the organization's overall risk management	Risk management
METRICS	Disclose the metrics used by the organisation to assess climate-related risks and opportunities in line with its strategy and risk management process	Science Based Targets initiative Energy and emissions
	Disclose Scope 1, Scope 2 and, if appropriate, Scope 3 greenhouse gas emissions, and the related risks	Energy and emissions Energy and emissions indicators: methodology and results
	Describe the targets used by the organisation to manage climate-related risks and opportunities and performance against targets	Sustainability ambitions Strategic plan 2022-2024

8.7 Report's verification statement

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This version of our report is a free translation from the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent verification report

To the shareholders of Applus Services, S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Non-Financial Information Statement (NFIS) for the year ended 31 December 2024 of Applus Services, S.A. (Parent company) and subsidiaries (hereinafter Applus or the Group) which forms part of the Applus's consolidated management report.

The content of the NFIS includes information additional to that required by current mercantile legislation in relation to non-financial information, which has not been covered by our verification work. In this respect, our work was limited solely to verifying the information identified in the cross-reference tables "Content of Spanish Act 11/2018" and "European Regulation 2020/852" included in the accompanying NFIS.

Responsibility of the sole director of the Parent company

The preparation of the NFIS included in Applus's consolidated management report and the content thereof, are the responsibility of the sole director of Applus Services, S.A. The NFIS has been drawn up in accordance with the provisions of current mercantile legislation and following the criteria of the selected *Sustainability Reporting Standards* of the *Global Reporting Initiative* (GRI Standards) as per the details provided for each matter in the cross-reference tables "Content of Spanish Act 11/2018" and "European Regulation 2020/852" of the aforementioned Statement.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the NFIS to be free of material misstatement due to fraud or error.

The sole director of Applus Services, S.A. is also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the NFIS is obtained.

Our independence and quality management

We have complied with the independence requirements and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

pwc

Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and in the Guidelines for verification engagements of the Non-Financial Information Statement issued by the Spanish Institute of Auditors (Instituto de Censores Jurados de Cuentas de España).

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of Applus that were involved in the preparation of the NFIS, of the review of the processes for compiling and validating the information presented in the NFIS, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with the Applus personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the NFIS for the year 2024, based on the materiality analysis carried out by Applus and described in section "Stakeholder engagement and materiality", taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the NFIS for the year 2024.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the NFIS for the year 2024.
- Verification, by means of sample testing, of the information relating to the content of the NFIS for the year 2024 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the sole director and management of the Parent company.

8.7 Report's verification statement

Applus Services, S.A. and its subsidiaries

Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the NFIS of Applus Services, S.A. and its subsidiaries, for the year ended 31 December 2024 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and following the criteria of selected GRI Standards as per the details provided for each matter in in the cross-reference tables "Content of Spanish Act 11/2018" and "European Regulation 2020/852" of the aforementioned Statement.

Emphasis of matter

On the basis of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 relating to the establishment of a framework to facilitate sustainable investments, as well as on the basis of the Delegated Acts promulgated in accordance with the provisions of the aforementioned Regulation, a requirement has been established, for the first time for the 2024 financial year, to disclose information on the manner and extent to which the activities of the company are associated with economic activities aligned with the environmental objectives of sustainable use and protection of water and marine resources, transition to a circular economy, prevention and control of pollution, and protection and restoration of biodiversity and ecosystems (the rest of the environmental objectives), and with respect to certain activities included in the objectives of mitigation and adaptation to climate change, in addition to the information relating to eligibility required in the 2023 financial year for the activities previously indicated. As a result, in the accompanying NFIS, comparative information has not been included regarding alignment in relation to the rest of the environmental objectives previously indicated nor in relation to the new activities included in the objectives of mitigation and adaptation to climate change. In addition, it should be noted that the sole director of Applus Services, S.A. have incorporated information regarding the criteria that, in his opinion, allow for better compliance with such obligations and which are defined in section "European taxonomy" of the accompanying NFIS. Our conclusion is not modified in respect of this matter.

Other matters

On 21 February 2024 other verifiers issued their independent verification report of the Consolidated Non-Financial Information Statement of Applus for the year 2023 in which they expressed a favorable conclusion.

Use and distribution

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

PRICEWATERHOUSECOOPERS AUDITORES, S.L.

Original in Spanish signed by
Margarita de Rosselló Carril

1 April 2025

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