

Sustainability Consulting | ESG Services

Applus+ sustainability consulting services are offered to companies and organizations to help them improve their performance in every ESG (Environmental, Social, and Governance) pillar. These services include ESG audits, development of sustainability strategies and action plans, help implementing sustainability programs and measures, and follow-up on progress towards sustainability goals.



THE Applus+ SOLUTION

With over 30 years of experience and an international presence in more than 60 countries, Applus+ is a well-known, trusted partner in the market, which offers a broad ESG solutions portfolio comprising sustainability and ESG reporting, sustainability strategy, plans and indicators, materiality analyses, climate change, and circularity strategies (GHG reduction, decarbonization plans, carbon footprint measurement), biodiversity, [assessment of the contribution to SDGs](#), measurement of the company's social and [environmental impact](#), human rights due diligence systems, ethical management and social responsibility systems, sustainability certification follow-up, responsible supply chain, etc.

In addition to our experience, our services are endorsed by different accreditations and certifications, such as ISO 17025:2017 (sampling and analysis of environmental parameters), ISO 9001: 2015, ISO 14001: 2015, ISO 45001: 2018, ISO 50001 and EMAS (SADA office), ISO 27001 (Bellaterra), and NORSOK-S-006.

We maintain a firm commitment to digitalization, [technology, and innovation](#), and we constantly update our knowledge of new regulatory and legal requirements and sustainability trends. We also have digital solutions that are developed internally or as



integrators with the help of technological partners, which enable sustainability integration into our customers' business models in terms of cost, efficacy, and profitability.

We help integrate sustainability into the strategy and business model through different services:

- Definition of ESG purpose, mission, and vision
- Design of ESG master plans
- ESG gap analysis (standards, regulations, indexes, etc.)
- Analysis of materiality (double materiality)
- Contribution to sustainable development goals (SDG)
- Adherence to the UN Global Compact
- Analysis of sustainability trends and benchmarking
- Alignment of sustainable finance projects (green and social taxonomy; DNSH principle/Recovery, transformation, and resilience plan (2021-2026); Equator Principles; IFC performance standards, etc.)
- Social responsibility management systems (IQNET SR10, SGE21, etc.)
- ESG scorecard design and implementation

In more detail, per areas of sustainability, our expertise and ESG services include:

Ethics and compliance: In Applus+, we provide advice concerning the implementation of codes of ethics, systems, and operating standards, allowing the adoption of international standards, proper risk management, and the practical application of good corporate governance. Our portfolio in this area includes the preparation of codes of ethics or conduct; risk management; compliance management systems (ISO 37301); criminal compliance systems (UNE 19601); and antibribery management systems (ISO 37001), among others.

Environmental management and [circular economy](#): As part of the environmental sustainability framework, our services contribute to the environmental protection principle by managing resources in a rational, efficient, and responsible manner without compromising future needs and considering the optimal development of companies. This is achieved through the following environmental services: management systems (ISO 14001, EMAS, FSC and/or PEFC, etc.), environmental management outsourcing, legal advice services; European green taxonomy studies; DNSH principle; TCFD (Task Force on Climate-Related Financial Disclosures) studies; waste management (design, commissioning and management plans follow-up; composition studies; collection quality control; feasibility studies; market studies; producer declarations; prevention plans; package statements); life cycle assessment; sustainable resource management; zero waste certification; eco-design; green economy-based studies and blue economy-based studies.

Climate change and energy transition: Carbon footprint; water footprint and environmental footprint; [carbon management strategies](#); mitigation, offset, and



adaptation plans; CDP climate assessment; [environmental risk analysis](#); energy efficiency; energy management systems (ISO 50001); energy audits; energy supply management and enhancement; sustainable certification (BREEAM and LEED); commissioning; [building energy certification](#) (saving measurement and verification, EVO-IPMVP).

Biodiversity and natural environment: Environmental planning of activities (territorial diagnoses, environmental assessment of alternatives, environmental impact studies, strategic environmental assessment, synergy studies, fauna and flora studies, etc.); [environmental inspection](#); environmental procedures and authorizations; environmental follow-up in work and operation stages; soil testing and analysis; [soil recovery studies](#); environmental liabilities analysis; natural capital and studies on corporate ecosystem services (SRC); biodiversity baseline calculation; biodiversity plans/strategies; nature-based solutions; sustainable water management

Relationship with stakeholders: We support organizations in becoming aware of stakeholders' needs and expectations, working on the stakeholder management model (AA1000SES Accountability); Studies of stakeholders' needs and expectations (in-person surveys, telematic means, online/on the web); domestic and international spheres; reputation studies.

Communication and reporting: The increase in disclosure requirements at a global level, as well as the higher demand for transparency and accountability, has an important impact on current organizations. In Applus+ we help you prepare sustainability reports in accordance with the strictest European standards. Some of our services in this area include period reports on United Nations Global Compact; sustainability reports and/or non-financial reports under EU CSRD and ESG standards (such as GRI or ESRS-EFRAG); application of taxonomy to sustainable activities; DNSH principle, etc.; reports on contribution to sustainable development goals; reports on alignment with European standards (TCFD, IIRC, SASB, CDP, CDSB, etc); period reporting on sustainability indexes (DJSI, GRESB, FTSE4Good, etc.); and internal and external communication plans on sustainability.

Community: We cooperate in the performance of actions generating a positive impact and minimizing negative effects in the communities where companies operate, through the following actions: human rights due diligence model; social studies (social license to operate); social strategy and contribution to the community; social action plans; corporate volunteering model; environmental impact assessment; social management (SA-8000).

People: We contribute to setting projects that allow integrating social responsibility into the companies' strategy and culture on human resource management and towards employees and recruitment policies, including DEI (diversity, equity, and inclusion) model development; diversity and inclusion diagnosis; equality plans; pay equity audit; family-responsible company model or healthy organization management system.



Suppliers: Suppliers' good or bad practices have a direct impact on companies' compliance and reputation. Therefore, it is imperative to have shared goals and commitments. In Arplus+ we help our customers to extend ESG demands in the supply chain, through different initiatives: responsible supply chain model; ISO 20400 management system; supplier code of conduct; selection and hiring process under ESG criteria; supplier assessment under ESG criteria; social audits; diagnoses, BSCI standard audits, SMETA, etc.

Technical and legal services: We update and evaluate legal requirements on quality, safety and security, environment and industrial safety at an international level with the support of our own platform, including services to identify and update domestic and international legislation ([SALEM](#)) in over 60 countries: domestic and international legal counseling; technical reports on domestic and international obligations; legal compliance assessment.

Training: We offer in-person and online training courses with specialized consultants to help our customers with the sustainability challenge.

Target customers

Sustainability consulting and ESG services may be implemented at any time, either if a company is starting to apply sustainable practices or if it intends to improve and expand its existing sustainability.

In some cases, the company may decide to seek sustainability solutions after identifying areas requiring an improvement in environmental, social, or governance performance or to meet the legal and regulatory requirements on sustainability.

In other cases, a company may seek sustainability services as part of its long-term business strategy in which sustainability is deemed a key aspect for new business opportunities or to increase profitability.

In any case, the implementation of sustainability services may be a gradual process and should be adapted to the specific needs and circumstances of each company. Some common situations in which companies implement sustainability solutions include:

- **Regulatory compliance:** complying with the environmental, social, and governance standards and regulations established by local, national, or international governments.
- **Pressure from stakeholders:** the stakeholders, such as customers, suppliers, employees and shareholders, may exert pressure on companies to apply sustainable practices and commit to having social and environmental responsibility.



- **Competitive differentiation:** the companies implement sustainability services to distinguish themselves from competitors, thus showing their commitment and capacity to offer innovative and sustainable solutions.
- **Improved business performance:** the companies implement sustainability services to improve their environmental, social, and governance performance, which results in cost reductions, an increase in efficiency and productivity, and an improvement in reputation and the brand.
- **Risk management:** identifying and managing environmental, social, and governance risks related to their business operations and activities.

Key customer benefits

In the landscape of ESG advisory and sustainability consultancy services, Applus+ distinguishes itself through the capabilities and broad experience of its professionals.

With more than 30 years of experience and ESG consultants across diverse sustainability areas, we deliver versatile and inventive sustainability solutions, augmented by collaborative efforts with other group areas such as laboratories, environmental inspection, construction, engineering, and more, contributing to the ongoing creation of value and synergies.

Integrating sustainability into business operations offers a range of benefits, including conformity to legal requirements, financial savings, improved reputation, and a competitive edge in the market. It's not only a responsible choice for the planet but also a strategic one for long-term business success.

- **Compliance with laws and standards** to avoid penalties, so as to improve the company's reputation and image.
- **Transparency creates trust** in markets and increases the competitive advantage. There is increasing access to financing instruments, such as green bonds and loans with ESG criteria.
- **Cost saving** due to resources and energy reduction.
- **Access to new markets and customers** that value sustainable products and services.
- **Talent attraction and retention:** Companies adopting sustainable practices improve their capacity to retain talent and attract new capacities, as well as improve work commitment, the environment, health, and well-being.
- **Innovation and digitalization:** sustainability helps companies promote strategies for the innovation, digitalization, and enhancement of their processes and products, which results in more efficiency and productivity.
- **ESG risk management:** it improves companies' resistance and resilience in the event of a crisis and the economic sustainability of the business itself.