



ES Group policy for review of environmental declarations and claims

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1. Purpose

ES Group is committed to ensuring the accuracy, credibility and continued relevance of its environmental declarations, claims and supporting documentation.

This policy establishes a structured approach to the periodic review of environmental documents to ensure compliance with applicable standards, programme rules and regulatory expectations, and to reduce the risk of outdated or misleading information.

This policy supports ESRS requirements on environmental disclosures and the group's wider sustainability strategy, as informed by the Double Materiality Assessment (DMA).

2. Scope

This policy applies to all ES Group companies, sites and activities under operational control.

It covers the following environmental document types:

- Environmental Product Declarations (EPDs).
- Internal and external Life Cycle Assessments (LCAs).
- Environmental claims and substantiating documents, including recycled content certificates.
- Regulatory and statutory environmental reports and disclosures.

3. Principles

We follow these principles across the group:

Consistency

We apply harmonised review rules across companies and product categories, while allowing for proportionality based on risk and materiality.

Credibility

We prioritise technical accuracy, traceability of data and alignment with recognised standards and programme rules.

Anticipation

We review documents proactively, not only when issues arise or external challenges occur.

Accountability

We assign clear ownership for reviews and decisions, supported by documented evidence.

4. Review requirements by document type

4.1 Environmental Product Declarations (EPDs) and Fiches de Déclaration Environnementale et Sanitaire (FDES)

All published EPDs and FDES shall undergo an internal review at least once per year.

The purpose of the annual review is to confirm that:

- Product composition, manufacturing processes and sourcing remain unchanged or within accepted thresholds.
- Background data, assumptions and system boundaries remain valid.
- No changes have occurred that could materially affect the declared results.

The annual EPD review shall be documented using the Internal Follow-up Report (IFR) template issued by EPD International¹.

The periodic review of FDES shall be documented through an internal technical review confirming continued compliance with EN 15804 and its French national complement. Where an update or republication is required, the declaration shall undergo third-party verification in accordance with the INIES programme rules prior to publication in the INIES database².

If the review identifies relevant changes, the need for update, amendment or re-verification of the EPD or FDES shall be assessed in line with the applicable programme rules.

4.2 Life Cycle Assessments (LCAs)

Standalone LCAs used for internal decision-making, R&D or strategic assessments shall be reviewed every two to three years.

An earlier review shall be triggered if:

- Product design, formulation or manufacturing processes change materially.
- New, higher-quality data becomes available that could alter conclusions.

The review shall confirm that the LCA remains fit for purpose and that conclusions are still valid.

4.3 Environmental claims and certificates

Environmental claims communicated internally or externally shall be reviewed at least annually.

This includes, but is not limited to:

- Product carbon footprint claims.
- Environmental performance statements derived from LCAs or EPDs.
- Recycled content claims supported by supplier declarations or third-party certificates.
- Product emissions certificates.

Recycled content certificates shall be reviewed annually to confirm:

- Validity period and scope.
- Continued alignment with supplied materials and products.
- Consistency with communicated claims.

Ad-hoc reviews shall be carried out if standards, calculation rules or supplier conditions change.

¹ <https://www.environdec.com/services/epd-templates>

² <https://www.inies.fr>

4.4 Regulatory and statutory environmental reports

Regulatory reports and statutory environmental disclosures shall be reviewed in line with their defined reporting cycle and applicable legal requirements.

For the purpose of this policy, regulatory and statutory reports refer to disclosures required by legislation in force and applicable to ES Group or its entities. Voluntary or anticipatory reporting initiatives are excluded.

Examples of regulatory reports covered by this section include mandatory corporate carbon footprint reporting obligations at national level, such as the Corporate Carbon Footprint (CCF) requirements in Spain, and Extended Producer Responsibility (EPR) obligations applicable to ES Group companies operating in the European Union.

The review shall confirm that the report reflects current organisational boundaries, sites and activities, and that reported data is complete, consistent and traceable to source records.

The review shall assess the continued appropriateness of methodologies, calculation rules and assumptions used, and identify any material changes from prior reporting periods.

Reviews shall include checks against primary site-level operational data, such as energy and fuel consumption, water use and discharges, waste generation, emissions data and production volumes used as inputs to regulatory reporting. Supporting source documents shall be verified where relevant.

Where applicable, reviews shall reference official regulatory frameworks and guidance issued by competent authorities, including European Union institutions, national environmental authorities, regional or local administrations, and relevant authorities in countries of operation.

Corporate functions shall monitor changes in the regulatory environment and communicate relevant updates to the group. Each site remains responsible for complying with local, regional, national and supranational environmental regulations applicable to its operations.

Where Corporate Sustainability Reporting Directive (CSRD³) requirements become legally applicable to ES Group or its entities, related disclosures shall be treated as regulatory reports under this policy and reviewed accordingly.

Additional reviews shall be triggered by regulatory changes or material changes in operations or reporting scope.

4.5 Third-party sustainability ratings, certifications and assessment schemes

Third-party sustainability ratings, certifications and assessment schemes used by ES Group shall be managed in line with the requirements of the respective scheme owners.

This includes, but is not limited to:

- EcoVadis assessments.
- Sustainability ratings requested by customers or commercial partners.
- Voluntary certification or labelling schemes covering environmental or ESG topics.

Reviews shall be conducted in accordance with the validity period and renewal cycle defined by each scheme.

Where the scheme establishes a fixed reassessment cycle, the review shall be triggered by that cycle.

For schemes without a fixed cycle, reviews shall be carried out at planned intervals defined by the group, taking into account risk, materiality and external expectations.

³ https://finance.ec.europa.eu/capital-markets-union-and-financial-markets/company-reporting-and-auditing/company-reporting/corporate-sustainability-reporting_en

The review shall confirm that:

- Submitted evidence remains accurate, complete and representative of current practices.
- Data, policies and procedures are up to date and consistently applied.
- Any changes in methodology, scoring criteria or scope are identified and addressed.

A review shall also be triggered if:

- The scheme's methodology or evidence requirements change.
- There are material changes in operations, governance or environmental performance.
- Significant findings, non-conformities or score changes are identified.

Responsibility for coordinating reviews, renewals and evidence updates lies with the group sustainability function, with support from relevant group companies.

All submitted evidence and assessment outcomes shall be documented and retained for the full validity period of the rating or certification.

5. Review frequency overview

Declaration or claim	Review frequency
EPDs and FDES	Annual internal review
Life Cycle Assessments (LCAs)	Every 2–3 years, or earlier if triggered
Environmental claims and certificates	Annual review, plus ad-hoc triggers
Regulatory and statutory reports	Per reporting cycle
Third-party sustainability ratings and certifications (e.g., EcoVadis)	Per scheme-defined validity and renewal cycle (annual if required), ad-hoc reviews if triggered

6. Roles and responsibilities

ES Group Head of Innovation and Sustainability

The ES Group Head of Innovation and Sustainability is responsible for:

- Defining review requirements, templates and guidance.
- Engaging with EPD programme operators and scheme owners.

ES Group Innovation and Sustainability Manager

The ES Group Innovation and Sustainability Manager is responsible for:

- Coordinating the execution of all reviews covered by this policy.
- Performing technical reviews of internally developed LCAs and EPD calculations.
- Reviewing methodologies, assumptions and results provided by external consultants.
- Supporting and overseeing external verification or review processes where required.
- Ensuring alignment with applicable standards, programme rules and group guidance.

Group companies' Environmental Leads

The Environmental Lead in each group company is responsible for:

- Engaging with relevant external stakeholders, including verifiers, certification bodies and suppliers.
- Coordinating the collection and validation of site- and product-level data required for reviews.
- Managing the renewal and validity of recycled content certificates and other substantiating documents.
- Ensuring that review outcomes are implemented locally and communicated to the group function.

Group companies' management

Company management ensures that adequate resources, data access and external support are available to enable timely and effective reviews.

7. Documentation and records

All reviews shall be documented and stored in the group sustainability documentation system.

For EPDs, completed Internal Follow-up Reports, and for FDES, internal technical review records and supporting evidence, shall be retained for the full validity period of the declaration.

8. Review and continuous improvement

This policy shall be reviewed annually, or earlier if programme rules, regulations or group practices change.

The planned review month is November, to allow updates to take effect in the following year. The updated policy shall be circulated to ES Group Head of Compliance for comments and approval.

Lessons learned from reviews shall be used to improve data quality, governance and future environmental documentation.