

## PRESS RELEASE

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**The Apave Group, Arthaud & Associés and DS Avocats sign a partnership agreement and launch their joint Sustainability Report Verification service.**

**An alliance of experts at the service of companies, to meet the challenges of the CSRD Directive**

The Apave Group, Arthaud & Associés and DS Avocats have joined forces to offer a unique triple expertise in sustainability, finance and law.

### The background to this alliance? ESG compliance and performance improvement: a challenge for many European companies

From 1 January 2024, many companies must gradually comply with the CSRD (Corporate Sustainability Reporting Directive). In particular, they are obliged to publish an annual sustainability report describing their commitments and actions in the field of sustainable transitions.

This sustainability report must undergo a mandatory verification of its compliance and sincerity by a sustainability auditor authorised by the Haute Autorité de l'Audit (H2A).

**RSE France, a subsidiary of the Apave Group, Arthaud & Associés and DS Avocats are all authorised by the H2A to carry out this mission of verification and certification of sustainability reports.**

### Why this alliance? To help companies implement CSRD gradually, pragmatically and operationally

Apave, Arthaud & Associés and DS Avocats have joined forces to help organisations meet their sustainable development challenges. Drawing on their respective areas of expertise, they are offering a unique, tailor-made package that combines:

- **Operational:** A combination of complementary technical, legal and financial expertise, to deal with all environmental, social and governance issues.
- **Progressiveness:** step-by-step support, enabling a gradual rise in maturity over the medium term and an iterative approach to the audit process.
- **Pragmatism:** A practical approach, rooted in the reality of organisations and their challenges.

**Thanks to this operational, progressive and pragmatic approach**, auditing sustainability reports becomes an integrated and useful process. It reinforces corporate strategy and strengthens the confidence of stakeholders. More committed and more credible, companies can accelerate their transition to an even more robust and sustainable business model.

**Through this offer, which is unique on the market**, RSE France, Arthaud & Associés and DS Avocats are restoring meaning and interest in engaging in ESG approaches, beyond the essential regulatory obligations.

### The strength of this alliance? Complementary cutting-edge expertise

- **RSE France**, a subsidiary of the Apave Group, has been accredited by Cofrac for over 10 years to audit Extra-Financial Performance Declarations (EFRs) and, more recently, to audit Mission Companies. RSE France has been accredited by the Haute Autorité de l'Audit (H2A) since 2024 to certify sustainability information and reports.
- **DS Avocats**, accredited for nearly 10 years by Cofrac for the audit of DPEFs and more recently for the verification of 'Sociétés à mission', has been authorised by the Haute Autorité de l'Audit (H2A) since 2024 to certify sustainability information and reports. With its 400 lawyers and legal experts in 24 offices worldwide, DS Avocats is recognised for its excellence in environmental, sustainable development and employment law. Its subsidiary DS Durabilité is dedicated to ESG auditing.
- **Arthaud & Associés**, a financial advisory and auditing firm, accredited by the Haute Autorité de l'Audit (H2A) since 2024 to certify sustainability information and reports, is mobilising its experts to support SMEs and SMIs in the ESG revolution and meet investors' expectations.

**This alliance of experts carries out audits that generate real added value:**

1. **Strategic prioritisation** thanks to a detailed review of the dual materiality analysis to identify the most relevant material issues and therefore the calibration of the report.
2. **Legal anticipation** in the face of increasing litigation on sustainability-related issues.
3. **Connectivity between sustainability and finance**, making the company more attractive to investors thanks to a structured ESG approach.

**Together, they have all the skills necessary to enable companies to implement the regulatory requirements of the CSRD directive.**

Several international groups already place their trust in us.

The partnership agreement was signed at the headquarters of the Apave Group on 20 January 2025, in the presence of the directors of the three entities.



*From left to right: Olivier Arthaud, Philippe Maillard, Yvon Martinet;*

An offer based on a common methodology that is fully aligned with Omnibus's desire for simplification and focused on the following elements:

- Strategic prioritisation thanks to the detailed review of the dual materiality analysis to identify the material issues and therefore the calibration of the report in the most relevant way
- Legal anticipation in the face of the increasing judicialisation of sustainability issues
- Sustainability/finance connectivity, enhancing attractiveness to investors thanks to a structured ESG approach.

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**... the Apave Group**

*Apave is an international group with more than 150 years of experience specialising in the management of technical, human, environmental and digital risks. An independent company with a turnover of €1.4 billion in 2024, Apave currently has 17,500 employees, 130 branches in France, 170 training sites in France and abroad and more than 20 equipment testing and qualification centres. Apave is present internationally in nearly 60 countries. Inspection, certification, technical training, testing & measurement and consultancy services: Apave supports private companies and public authorities in France and abroad. More information at [www.apave.com](http://www.apave.com).*

**... Arthaud & Associés**

*Recognised for its professional ethics and its desire for independence of spirit, the Arthaud Group has based its working philosophy on its multi-disciplinary approach, the technical involvement of its partners offering a high level of technical expertise and the high availability of its teams. The relationship of trust it maintains with its clients and partners and its commitment over time enable it to support investment funds and ETI companies throughout France. For more information: [www.arthaud-associes.fr](http://www.arthaud-associes.fr)*

**... DS Avocats**

*DS Avocats is an international business law firm with offices in 15 countries and 24 cities worldwide. DS Avocats currently employs almost 400 legal professionals (lawyers and legal advisers) who are experts in their field, combining their technical know-how with a detailed understanding of the sectors and complex legal issues faced by private and public companies, major accounts, small and medium-sized enterprises and SMEs. For more information, visit [www.dsavocats.com](http://www.dsavocats.com)*

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