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HESTIAFLOOR 2

Report of the statutory auditor on the verification of a selection of non-financial information presented in the CSR Report

Year ended December 31, 2024

HESTIAFLOOR 2

Simplified joint-stock company
RCS: 879 996 577

Report of the statutory auditor on the verification of a selection of non-financial information presented in the CSR Report

For the year ended December 31, 2024

This is a free translation into English of the report on the verification of non-financial information issued in French and is provided solely for the convenience of English-speaking readers. This report should be read in conjunction with, and construed in accordance with, French law and professional standards applicable in France.

To the sole shareholder of Hestiafloor 2,

In our capacity as Statutory Auditor of Hestiafloor 2 (hereinafter the "Entity") and in response to your request, we have performed work to provide a reasoned opinion that expressed a limited level of assurance on a selection of information related to CSR indicators presented in the voluntary CSR Report, prepared in accordance with the Entity's procedures (hereinafter the "Guidelines"), for the financial year ended 2024 (hereinafter the "Information") and prepared as part of the publication of the voluntary CSR report.

Conclusion

Based on the procedures we performed, as described under the "Nature and scope of our work" section hereof and the evidence we collected, nothing has come to our attention that causes us to believe that the Information related to CSR indicators presented in the voluntary CSR Report for the financial year ended 2024, taken as a whole, is not presented fairly in accordance with the Guidelines, in all material respects.

We specify that this is not our responsibility to verify and perform procedures and therefore to express an opinion on:

- The compliance with environmental regulations in France and abroad by the entities included in the non-financial scope;
- The identification or assessment of environmental liabilities and current or future environmental risks.

Comments

Without modifying our conclusion, we have the following comments:

- Some of the key performance indicators are published within a limited scope based on data availability. The scope is detailed under the "CSR Indicators" section of the CSR Report.
- As mentioned under the « CSR Indicators » section of the CSR report, the number of days off due to workplace accidents is not reported exhaustively, as only the days considered for financial management, up to 90 days, are accounted for. This restriction impacts the severity rate.

Preparation of the Information

The lack of a commonly-used framework or established practice on which to base the assessment and evaluation of information allows for the use of alternative accepted methodologies that may affect comparability between entities and over time.

Therefore, the Information should be read and understood by referring to the Guidelines, the main elements of which are presented in the Report or available on request from the Entity's head office.

Restrictions due to the preparation of the Information

The Information may contain inherent uncertainty about the state of scientific or economic knowledge and the quality of the external data used. Some Information is dependent on the methodological choices, assumptions and/or estimates made in preparing the information and presented in the Report.

Responsibility of the Entity

The Management is responsible for:

- selecting or setting appropriate criteria for the provision of the Information;
- preparing the information related to CSR indicators included in the CSR Report in accordance with the Guidelines describing the methods, procedures, mains assumptions and interpretations used;
- and implementing internal control procedures deemed necessary to the preparation of information, free from material misstatements, whether due to fraud or error.

Responsibility of the statutory auditor

Based on our work, our responsibility is to:

- plan and carry out the engagement to obtain a reasoned opinion expressing limited level of assurance that the Information has been prepared, in all material respects, in accordance with the Guidelines;
- formulate an independent conclusion based on the work we have performed and the evidence we have collected;
- communicate our conclusion to the entity's Management.

As it is our responsibility to express an independent conclusion on the Information as prepared by Management, we are not authorized to be involved in the preparation of such Information, as this could compromise our independence.

Applicable professional guidance

The work described below was performed with the professional guidance of the French Institute of Statutory Auditors ("CNCC") applicable to such engagements.

Independence and quality control

Our independence is defined by the provisions of article L. 821-31 of the French Commercial Code and the French Code of Ethics (Code de déontologie) of our profession. In addition, we have implemented a system of quality control including documented policies and procedures aimed at ensuring compliance with applicable legal and regulatory requirements, ethical requirements and the professional doctrine of the French National Association of Auditors.

Nature and scope of work

We planned and performed our work considering the risks of significant misstatement of the Information.

The work performed is based on our professional judgment. As part of the engagement to obtain a reasoned opinion expressing limited level of assurance on non-financial information:

- we obtained an understanding of all the entities' activities included in the scope of consolidation and have verified the consistency of this operational scope with the scope indicated in the Guidelines;
- we assessed the suitability of the criteria of the Guidelines with respect to their relevance, completeness, reliability, neutrality and understandability, with due consideration of industry best practices, where appropriate;
- we assessed whether the methods used by the Entity to develop estimates are appropriate and have been applied consistently, but our procedures did not involve testing the data on which the estimates are based or developing our own estimates separately to evaluate those of the Entity;
- through interviews, we obtained an understanding of internal control and risk management procedures implemented by the Entity, the processes and information systems relevant to the preparation of non-financial information and assessed the data collection process to ensure the completeness and fairness of the Information. However, we did not evaluate the design of control activities, nor did we obtain evidence of their implementation or test their operational effectiveness;
- for the indicators presented in Appendix 1, we implemented:
    - analytical procedures to verify the proper consolidation of the data collected and the consistency of any changes in those data;
    - tests of details, using sampling techniques, in order to verify the proper application of the definitions and procedures and reconcile the data with the supporting documents. This work was carried out on a selection of contributing entities[4], and covers between 31% and 100% of the consolidated data relating to the key performance indicators and outcomes selected for these tests;
- we assessed the overall consistency of the CSR Report based on our knowledge of the Entity.

[4] Tarare, Saint-Paul-Trois-Châteaux

The procedures performed as part of our limited assurance engagement are less extensive than for a reasonable assurance engagement. We are convinced that the work carried out, based on our professional judgement, is sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures.

Restriction on the use and distribution of our report

This report is prepared for your attention in the context specified in first paragraph and should not be used, distributed or cited for other purposes.

The statutory auditor

Forvis Mazars SAS (Lyon)

Lyon, July 4, 2025

Arnaud Flèche
Partner

Appendix 1: Information considered most important

Topic	Indicators
Environnement	• Tonnage of CO_2 emitted • Carbon intensity (kg eq CO_2/m²)
	• Percentage of renewable energy/decarbonised energy generated or acquired with garantees of origin in the company's energy mix • Percentage of renewable energy produced or purchased with guarantees of origin in the company's energy mix • Percentage of renewable energy produced or purchased with guarantees of origin in the company's energy mix • Total energy consumption
	• Percentage of turnover generated from bio-based products
	• Volume consumed after treatment by Floor to Floor & TRS
	• Percentage of recycled / material recovery waste (excluding energy recovery)
	• Quantity of post-installation and post-use floor coverings collected under the Second Life program
	• Water consumption* • Percentage of production sites that have established closed-loop water systems*
Business ethics	• Percentage of strategic and preferred suppliers that have signed the ethical and responsible purchasing charter • Percentage of expenditure generated with suppliers who have signed the Responsible and Ethical Purchasing Charter
	• Percentage of trained exposed staff members - Anti-corruption
	• Number of reported and qualified incidents through the alert procedure
	• Number of confirmed corruption incidents
	• Number of confirmed information security incidents*
Social	• Full-time equivalent (FTE) per contract
	• Workforce as of December 31, 2024, broken down by gender and age
	• Frequency rate of accidents at work - Tf1 • Severity rate of accidents at work
	• Number of training hours - Excluding GTS sales • Average number of training hours per employee - Excluding GTS sales
	• Staff turnover
Consumer	• Percentage of floor coverings with low VOC emission levels
	• Percentage of phthalate-free flooring
Communities and local development	• Number of solidarity initiatives in the territories*

** Verification of the reporting process only*