

2.6 REPORT OF THE STATUTORY AUDITOR RESPONSIBLE FOR CERTIFYING THE SUSTAINABILITY REPORTING AND VERIFYING THE DISCLOSURE REQUIREMENTS PROVIDED FOR IN ARTICLE 8 OF REGULATION (EU) 2020/852

For the year ended December 31, 2025

Séché Environnement

French public limited company (société anonyme) with share capital of €1,571,546

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Grant Thornton

This is a translation into English of the statutory auditor's report on the certification of sustainability information and verification of the disclosure requirements under Article 8 of Regulation (EU) 2020/852 of the Company issued in French and it is provided solely for the convenience of English speaking users.

This report should be read in conjunction with, and construed in accordance with, French law and the H2A guidelines on "Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852".

Financial year ended December 31, 2025

To the General Assembly,

This report is issued in our capacity as statutory auditor of Séché Environnement SA. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended 31 December 2025 and included in section 2. Sustainability Report in the group management report.

Our procedures, which relate to this information, have been performed in an evolving context characterized by uncertainties regarding the interpretation of the laws and regulations, and the development of established practices.

Pursuant to Article L. 233-28-4 of the French Commercial Code, Séché Environnement SA is required to include the above-mentioned information in a separate section of the group management report.

This information enables an understanding of the impact of the activity of the group on sustainability matters, as well as the way in which these matters influence the development of the business of the group, its performance and position. Sustainability matters include environmental, social and corporate governance matters.

Pursuant to Article L.821-54 paragraph II of the aforementioned Code our responsibility is to carry out the procedures necessary to issue a conclusion, expressing limited assurance, on:

- Compliance with the requirements set out in the sustainability reporting standards adopted by the European Commission pursuant to Article 29 b of Directive (EU) 2013/34 of the European Parliament and of the Council of 26 June 2013, as amended by Directive

(EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (hereinafter ESRS for *European Sustainability Reporting Standards*) of the process implemented by Séché Environnement SA to determine the information reported, including, where applicable, the obligation to consult the social and economic committee provided for in the sixth paragraph of Article L. 2312-17 of the French Labour Code;

- Compliance of the sustainability information included in section 2. Sustainability Report of the group management report with the provisions of Article L. 233-28-4 of the French Commercial Code, including ESRS; and
- Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852.

This engagement is carried out in compliance with the ethical rules, including independence, and quality control rules prescribed by the French Commercial Code.

It is also governed by the H2A guidelines on "*Limited assurance engagement - Certification of sustainability reporting and verification of disclosure requirements set out in Article 8 of Regulation (EU) 2020/852*".

In the three separate sections of the report that follow, we present, for each of the sections of our engagement, the nature of the procedures that we carried out, the conclusions that we drew from these procedures and, in support of these conclusions, the elements to which we paid particular attention and the procedures that we carried out with regard to these elements. We draw your attention to the fact that we do not express a conclusion on any of these elements taken individually and that the procedures described should be considered in the overall context of the

formation of the conclusions issued in respect of each of the three sections of our engagement.

Finally, where deemed necessary to draw your attention to one or more disclosures of sustainability information

Limitations of our engagement

As the purpose of our engagement is to express limited assurance, the nature (choice of techniques), extent (scope) and timing of the procedures are less than those required to obtain reasonable assurance.

This engagement does not provide guarantee regarding the viability or the quality of the management of Séché Environnement SA, in particular it does not provide an assessment, of the relevance of the choices made by Séché Environnement SA in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, as forward-looking information is inherently uncertain, actual future outcomes may differ, sometimes significantly, from the forward-looking information presented in the group management report.

provided by Séché Environnement SA in the group management report, we have included an emphasis of matter paragraph hereafter.

Our engagement does, however, allow us to express conclusions regarding the entity's process for determining the sustainability information to be reported, the sustainability information itself, and the information reported pursuant to Article 8 of Regulation (EU) 2020/852, as to the absence of identification or, on the contrary, the identification of errors, omissions or inconsistencies of such importance that they would be likely to influence the decisions that readers of the information subject to this engagement might make.

Sustainability information and the information required under Article 8 of Regulation (EU) No 2020/852 may be subject to inherent uncertainty arising from the state of scientific knowledge and from the quality of the external data used. Certain information is sensitive to the methodological choices, assumptions and/or estimates applied in preparing it and presented in the group management report.

Compliance with the requirements set out in the ESRS of the process implemented by Séché Environnement SA to determine the information reported

Nature of verifications carried out

Our procedures consisted in verifying that:

- The process defined and implemented by Séché Environnement SA has enabled it, in accordance with the ESRS, to identify and assess its impacts, risks and opportunities related to sustainability matters, and to identify the material impacts, risks and opportunities, that lead to the publication of information disclosed in section 2. Sustainability Report of the group management report, and
- The information provided on this process also complies with the ESRS.

Conclusion of the procedures carried out

On the basis of the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies regarding the compliance of the process implemented by Séché Environnement SA with the ESRS.

Elements that received particular attention

Below we present the elements that received particular attention to with regard to the compliance of the process implemented by Séché Environnement to determine the information published with ESRS standards.

Concerning the identification of impacts, risks and opportunities

The information on the identification of impacts, risks and opportunities is provided in section 2.1.4 ESRS 2 - Impact, risk and opportunity management in the group management report.

We reviewed the process implemented by the entity to identify actual or potential impacts (negative or positive), risks and opportunities ("IROs"), actual or potential, in relation to the sustainability issues mentioned in paragraph AR 16 of the "Application requirements" of ESRS 1 and, where applicable, those specific to the entity, as presented in section 2.1.4 ESRS 2 - Impact, risk and opportunity management in the group management report.

In particular, we assessed the steps taken by the entity to determine its impacts and dependencies, which may be a source of risks or opportunities, including the dialogue implemented, where applicable, with stakeholders.

We reviewed the entity's mapping of identified IROs, including a description of their distribution within the entity's own activities and value chain, as well as their time horizon (short, medium or long term), and assessed the consistency of this mapping with our knowledge of the entity and, where applicable, with the risk analyses carried out by the entities of the Group.

We:

- Assessed the approach used by the entity to gather information on subsidiaries;
- Assessed the way in which the entity has considered the list of sustainability topics enumerated by ESRS 1 (AR 16) in its analysis;
- Assessed the consistency of the actual and potential impacts, risks and opportunities identified by the entity with available sector analyses;
- Assessed the consistency of the actual and potential impacts, risks and opportunities identified by the entity, particularly those that are specific to it, as not covered or insufficiently covered by ESRS standards, with our knowledge of the entity;

- Assessed how the entity has taken into account the different time horizons, particularly with regard to climate issues;
- Assessed whether the entity has taken into account the risks and opportunities that may arise from both past and future events as a result of its own activities or business relationships, including actions taken to manage certain impacts or risks;
- Assessed whether the entity has taken account of its dependence on natural, human and/or social resources in identifying risks and opportunities.

Compliance of the sustainability information included in section 2 Sustainability Report of the group management report with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS

Nature of procedures carried out

Our procedures consisted in verifying that, in accordance with legal and regulatory requirements, including the ESRS:

- The disclosures provided enable an understanding of the general basis for the preparation and governance of the sustainability information included in section 2. Sustainability Report of the group management report, including the basis for determining the information relating to the value chain and the exemptions from disclosures used;
- The presentation of this information ensures its readability and understandability;
- The scope chosen by Séché Environnement SA for providing this information is appropriate; and
- On the basis of a selection, based on our analysis of the risks of non-compliance of the information provided and the expectations of users, that this information does not contain any material errors, omissions or inconsistencies, i.e. that are likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified material errors, omissions or inconsistencies regarding the compliance of the sustainability information included in section 2. Sustainability Report of the group management report, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Emphasis of matter(s)

Without qualifying the conclusion expressed above, we draw your attention to the information provided in the group management report relating to:

- The basis of preparation of the sustainability statement and information related to specific circumstances as detailed in section 2.1.1. ESRS 2 – Basis of preparation;
- The scope, trajectory and reduction objectives in Scope 3 emissions certified by SBTi presented in note E1-1 – Climate change mitigation transition plan and detailed in

note E1-2/E1-3/E1-4 – Policies, actions and resources, and targets related to climate change mitigation and adaptation.

Elements that received particular attention

We present below the information to which we have paid particular attention concerning the compliance of this information with the ESRS.

Information provided in application of environmental standards (ESRS E1 to E5)

The information published on climate change (ESRS E1) is mentioned in 2.2.1 ESRS E1: Climate Change in the group management report.

We present below the information to which we have paid particular attention concerning the compliance of this information with the ESRS.

Our work consisted in particular in:

On the basis of interviews conducted with the management or persons concerned, in particular the management in the Sustainability Department, we assessed whether the description of policies, actions and targets implemented by the entity covers the following areas: climate change mitigation and renewable energies. To assess the appropriateness of the information presented in notes 2.2.1 ESRS E1: Climate Change of the environmental section of the Sustainability Statement included in the group management report, and its overall consistency with our knowledge of the entity.

Concerning the information published in respect of greenhouse gas emissions:

We reviewed the internal control and risk management procedures implemented by the entity to ensure the conformity of the information published; We assessed the consistency of the scope considered for the assessment of the greenhouse gas emissions balance sheet with the scope of the consolidated financial statements, the activities under

operational control, and the upstream and downstream value chain; We reviewed the greenhouse gas emissions inventory protocol used by the entity to draw up the greenhouse gas emissions balance sheet, and have assessed its application to a selection of emissions categories and sites, for scope 1 and scope 2. With regard to Scope 3 emissions, we assessed:

- The justification for the inclusion and exclusion of the various categories, and the transparency of the information provided in this respect,
- The information gathering process.

We assessed the appropriateness of the emission factors used and the related conversion calculations, as well as the calculation and extrapolation assumptions, taking into account the uncertainty inherent in the state of scientific or economic knowledge and in the quality of the external data used; We have interviewed management to understand the main changes in business activities during the year that are likely to have an impact on the greenhouse gas emissions; For physical data (such as energy consumption), we reconciled, on a test basis, the underlying data used to draw up the greenhouse gas emissions balance sheet with the supporting documents; We have verified the arithmetical accuracy of the calculations used to establish this information.

The information published on biodiversity topic (ESRS E4) is mentioned in section 2.2.4 ESRS E4: Biodiversity and ecosystems in the group management report.

We present below the information to which we have paid particular attention concerning the compliance of this information with the ESRS.

Our work consisted in particular in:

On the basis of interviews conducted with the management or persons concerned, in particular ecologists, we assessed whether the description of policies, actions and targets implemented by the entity covers the following areas: biodiversity protection, sites restoration and biodiversity. To assess the appropriateness of the information presented in notes 2.2.1 ESRS E4: Biodiversity and ecosystems of the environmental section of the Sustainability Statement included in the group management report, and its overall consistency with our knowledge of the entity.

Concerning the information published in respect of biodiversity topic:

- We reviewed the internal control and risk management procedures implemented by the entity to ensure the conformity of the information published;
- We reviewed the inventory protocol used by the entity to draw up the actions and progress of the transition plan, and have assessed its application to a selection of sites;
- We assessed the information gathering process
- We have verified the arithmetical accuracy of the calculations used to establish this information.

Compliance with the reporting requirements set out in Article 8 of Regulation (EU) 2020/852

Nature of procedures carried out

Our procedures consisted in verifying the process implemented by Séché Environnement SA to determine the eligible and aligned nature of the activities of the entities included in the consolidation.

They also involved verifying the information reported pursuant to Article 8 of Regulation (EU) 2020/852, which involves checking:

- The compliance with the rules applicable to the presentation of this information to ensure that it is readable and understandable;
- On the basis of a selection, the absence of material errors, omissions or inconsistencies in the information provided, i.e. information likely to influence the judgement or decisions of users of this information.

Conclusion of the procedures carried out

Based on the procedures we have carried out, we have not identified any material errors, omissions or inconsistencies relating to compliance with the requirements of Article 8 of Regulation (EU) 2020/852.

Emphasis of matter

Without qualifying the conclusion expressed above, we draw your attention to the information provided in the group management report relating to the revenue considered for the eligibility and alignment analysis with the European Taxonomy as described in section 2.2.6 European Green Taxonomy.

Elements that received particular attention

Concerning the eligibility of activities

Our chief work relating to this information consisted in:

- On the basis of interviews conducted with the management or persons deemed appropriate:
- We reviewed the collection and compilation process for qualitative and quantitative information relating to the publication of Taxonomy information in the sustainability statement,
- We examined the available underlying documentation,
- We performed procedures in order to verify the proper consolidation of the data.

Concerning the alignment of eligible activities

Our chief work relating to this information consisted in:

- On the basis of interviews conducted with the management or persons deemed appropriate;
- We reviewed the collection and compilation process for qualitative and quantitative information relating to the publication of Taxonomy information in the sustainability statement,
- We examined the available underlying documentation,
- We performed procedures in order to verify the proper consolidation of the data.

Key performance indicators and accompanying information

- We assessed whether the methods and hypotheses used by the entity to determine the published information is appropriate with regard to the Taxonomy framework,
- we examined, on a test basis, the underlying documentation with the corresponding information.

The Statutory Auditor

Neuilly-sur-Seine, March 5, 2026

Grant Thornton

French Member of Grant Thornton International

Vincent Frambourt

Partner

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