

FURNITURE

How to be properly prepared for 2026

Webinar

November 5th - 2025

Speakers



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Ecomaison presentation



■ Who are we?

Created in 2011 under the name of Eco-mobilier, we are a **non-profit organization** approved by the French State and funded by eco-fees paid by consumers in France.

Our mission

Our mission is to **collect and recover used household items and materials** and offer them a second life by enhancing reparation offer reuse prurposes, or either **recycling** them or using them as a source of energy.

With 760,000 tons produced per year, Ecomaison has become the 1st supplier of recycled wood in France.





An extension of ECOMAISON scope through the years

Over 13 years experience already





Deployment of recycling collection solutions for all household items and materials





Our first purpose: recycling furniture components



To be the main ecoorganization for the home goods

Offer companies a global solution for home materials and products





To simplify Extended **Producer Responsibility** for adherents

Propose appropriate tools and information to facilitate the implementation of ecofee.



To offer an efficient recycling network

Organize free collection points throughout France for sorted waste from manufacturers, distributors, their suppliers, craftsmen and private individuals



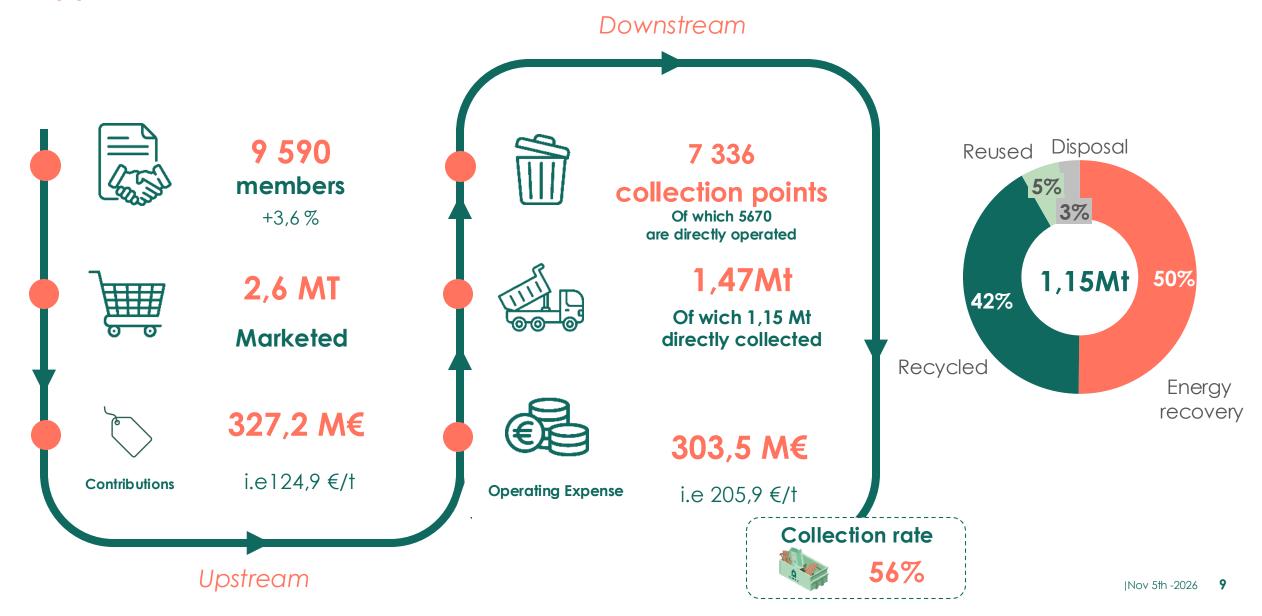
To recycle and produce

Contribute to the development of the recycling and energy recovery industry in France and in Europe.



Funiture Departement Summary and KPIs as of 2024

Key performance indicators for 2024



1 Scale 2026

Tools and Implementation

3
Contractual developments

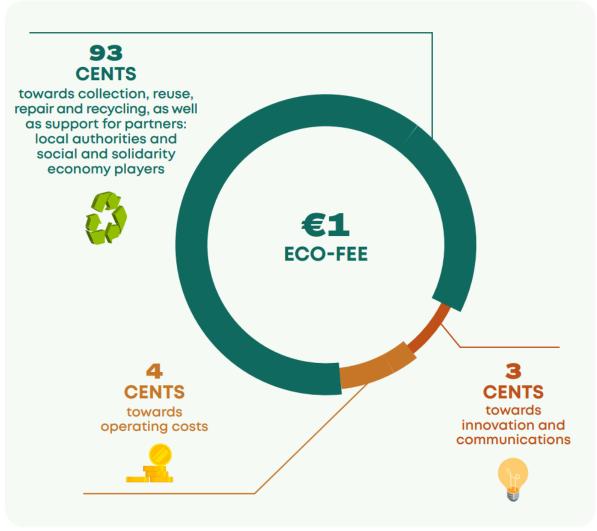
4 FAQ

1. The 2026 scale



Unchanged

An eco-contribution to circularity



PRICING IS CALCULATED BASED ON 3 CRITERIA:

> Product features

The rate depends on the product type, weight, materials used and the product's recyclability or recycling disruptors.

> Management costs

The rate reflects the real costs of the sector, including product collection, sorting, transportation and processing. The smaller the object, the more logistics required to collect it, resulting in higher costs.

> Eco-modulations

Bonuses and penalties may apply depending on eco-design criteria (extension of useful life, incorporation of recycled materials, recycling disruptors, etc.).



Source: key figures 2024

Recyclability.

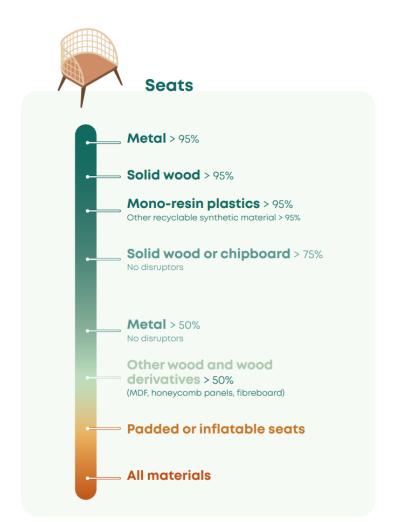
A pricing factor.



Prices are adjusted according to product composition and therefore recyclability

Slight changes





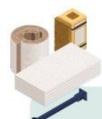


average rates for metal, plastic and textiles **Price changes** for small items weighing less than 5 kg

Adjustment of



Recycling disruptors



Physical disruptors

Materials or assembly methods that do not allow the extraction of materials or that compromise the quality of the flow to be recycled.



Chemical disruptors

Hazardous substances within the meaning of the AGEC Act (Art. 13), i.e.:

- Substances of "very high concern" within the meaning of the European REACH regulation, in a concentration above 0.1% weight by weight.
- Substances listed under <u>Annex XVII</u>
 to REACH in **quantities exceeding the**established limit.
- Substances subject to the POPs regulation (Appendix 4).

On products made primarily of PLASTIC:

- Products made primarily of plastic or monoresin with more than 40% by weight of mineral fillers.
- Products made primarily of plastic or monoresin with a mirror, mineral element, or electrical or electronic component.
- Products made primarily of plastic using cross-linked or woven polymers.

On MATRESSES:

- Presence of springs molded into the foam
- Presence of plastic springs

Ou products made primarily of WOOD:

- Assembly with a mirror or mineral element representing more than 20% of the total mass of the product (code 39)
- Assembly with an electrical or electronic component



Sustainable management of renewable resources.

Another pricing factor.



Sustainable management of renewable resources



Slight changes

The sustainable product management criterion relates to the material of which the product is made.

Sustainable management means that:

- > the product meets a minimum threshold concerning the amount of its materials sourced from sustainably managed resources;
- the products or their constituent materials are **certified** or carry a corresponding label.



*NB: the sustainable management bonus is subject to the absence of recycling disruptors.

Eligible materials:







Bio-based materials

made from plant or animal fibres other than wood, wood derivatives, paper and cardboard









WE PROVIDE TOOLS:

To view the list of recycling disruptors, see the <u>dedicated</u> page (in French only). V



WE PROVIDE SUPPORT:

The item code incorporates eco-modulation for sustainable management. It's easy!



Sustainable timber management rewarded

Slight Changes



Minimum "Sustainable Management" wood content in the product:

Furnishings: 50%

Material

"Sustainable management" wood, i.e. derived from sustainably managed forests and certified:

- · PEFC. FSC:
- · or under any equivalent due diligence system



Particle board products (PP, OSB) or chipboard

Minimum "Sustainable Management" wood content in the product:

Furnishings: 50%

Material

"Sustainable management" wood, i.e. derived from sustainably managed resources and certified:

- · PEFC, PEFC Recycled, FSC Mix, FSC Recycled;
- · or under any equivalent due diligence system



Increase in the price difference between certified and non-certified materials

Labels & Certification







or equivalent

These labels and certifications are accepted to indicate the resource's sustainable management



abels

MADE IN

GREEN

Or equivalent

Sustainable management extended to foams and textiles

SUSTAINABLE MANAGEMENT - FOAMS AND TEXTILES

The "Sustainable management - Foams and Textiles" rate is applicable for any furnishing item that meets all of the following three conditions:

- the product must contain at least 50% foams or textiles weight by weight;
- the foams or textiles must come from renewable, sustainably managed resources:
- the foams or textiles must be certified.



Products mainly made of foams

Minimum "Sustainable Management" foam content in the product:

Furnishings: 50%

For example: Mattresses or padded items

Material

· Polyurethane or latex foams from sustainably managed renewable resources (plants, trees, etc.):

For example:

- PU foam produced from bio-based polyol
- latex foam from natural latex of plant origin
- Sustainable management indicated by labels similar to those used for wood or equivalent systems
- · Required certification:
- CERTIPUR polyurethane foam
- EUROLATEX latex foam



Products mainly made of textiles

Minimum "Sustainable Management" textile content in the product:

Furnishings: 50%

For example: Curtains or net curtains

Material

 Textiles from sustainably managed renewable resources (plants, trees, etc.):

Examples: cotton, linen

- Sustainable management indicated by labels such as Ecolabel, or
- GOTS or equivalent systems
- · Required certification: OEKO-TEX Made in Green





Evidence and supporting documents for sustainable management

SUSTAINABLE RENEWABLE RESOURCE MANAGEMENT

Supporting documents will vary depending on the material. You must then complete a sworn statement in the Ecomaison "Services" space concerning the possession of the supporting documents listed below.



Wood

- Product or building material labels and certifications, according to the principles of the control chain for the labels and certifications concerned: PEFC, PEFC Recycled, FSC Mix or FSC Recycled.
- Or any equivalent due diligence **system** ensuring that the products come from sustainably managed forests and recycled and/or controlled sources.



Bio-based

Product sheets stating the composition of materials and substances.



Evolutivity.

A stronger incentive for Evolutivity.



A stronger incentive for Evolutivity

This eco-modulation rewards the sale of products providing multiple successive uses from the design stage.



*NB: the scalable design bonus is subject to the absence of non-sustainable materials and recycling disruptors.













Scalable mattresses









Slight changes



If eligible

Formerly: 10% reduction on tariff

Starting 2026: 15% reduction on tariff



The incorporation of recycled materials

Introducing a new modulation scheme, a new pricing factor.



Slight changes

New: eligibility requirements for recycled materials

Ecomaison rewards you for incorporating recycled raw materials into a product launched on the market(1).

This reward is calculated based on the amount of recycled materials incorporated into your product.

This concerns products containing the following materials⁽²⁾: **Plastics** Wood **Textile** Foam

- (1) A breakdown by material can be found in the data sheets.
- (2) The technical details of the materials concerned, recycling disruptors, minimum incorporation thresholds and the <u>list of hazardous or REACH-classified substances</u> can be found in the fact sheets included in the appendices.

These materials are eligible if they:

- are exclusively sourced from end-of-life products (post-consumer waste), from a holder listed with an approved eco-organisation in France;
 - do not contain any substances that are hazardous or listed under REACH:
- reach a set minimum threshold (in %) of the product's material composition:
 - fulfil the principle of proximity, meaning that the stages of collection, sorting, recycling and incorporation of recycled materials are all carried out:
 - within a 1,500 km radius of France's barycentre:
 - in an EU Member State.

These plastic products are not eligible if they:

- incorporate recycled plastic in a composite matrix, i.e. plastic resins associated with reinforcements forming a composite material with strengthened physical and mechanical properties;
- contain recycling disruptors identified by approved eco-organisations for the corresponding product category (2);
- contain less than 50% post-consumer recycled plastic incorporated into the finished product.



What changes

A dual incentive for incorporating recycled materials

First incentive: an adjustment of eco-participation rates incorporated into the scale

Second incentive: A cash back bonus linked to the volume of recycled materials placed on the market

Applicable to the PRODUCT

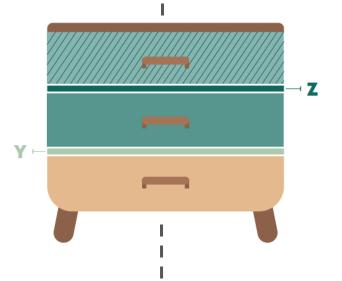


co-modulation:

If the recycled proportion of the product exceeds the minimum threshold of Y%, you will apply the item code with a reduced rate.

Applicable from

July 2026



Applicable to the MATERIAL



Bonus:

If the recycled proportion of the product exceeds the minimum threshold of Z%, you will receive the bonus for the incorporation of recycled materials.

Applicable from

January 2026



Recycled content premiums for 2026

INCORPORATION of recycled materials (IRM)

Ecomaison rewards you for incorporating recycled raw materials into a product launched on the market(1).

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IRM bonus calculation



The bonus calculation takes into account the quantity of products (in tonnes) eligible for the bonus according to your declaration and trigger thresholds.











Your bonus is then calculated based on the amounts of Ecomaison's IRM bonus.









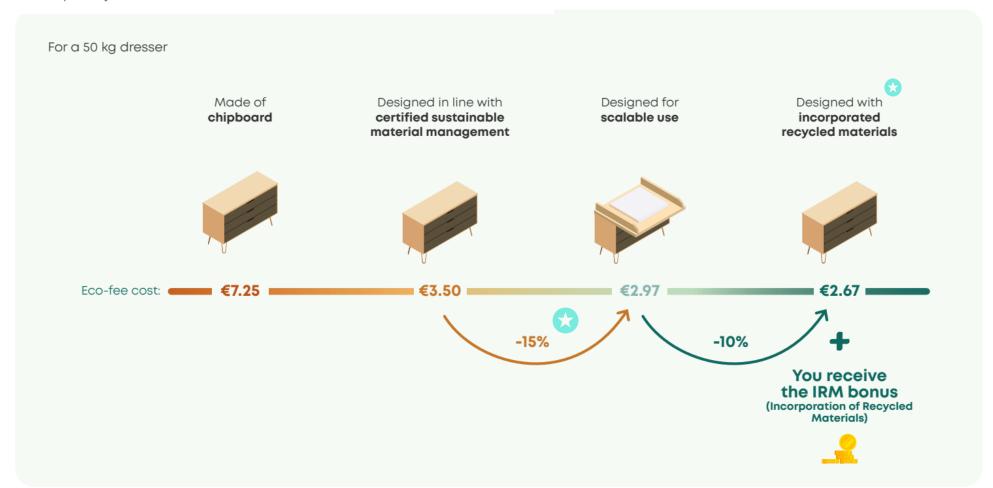


At the end of each financial year N, during the 1st quarter of N+1, the bonuses are calculated, resulting in a payout*.



In a nutshell...

Example of how the **eco-design efforts** proposed and rewarded by Ecomaison can improve your contribution.





2. Tools and Implementation



Guide to the scale

A guide to the new pricing formula, allowing you to manage your eco-contribution through your circular efforts (eco-modulations and incorporation of recycled raw materials).

Two separate parts:

- For management teams, purchasing, and CSR: Understanding Ecomaison's service offer and steering your industrial or commercial strategy.
- 2. For accounting and finance teams: detachable technical data sheets detailing our eco-modulations: criteria, thresholds, and proof of eligibility.





Access the 2026 scale guide

Code generator

- New version with 2026 rates
- Change in the order of questions to obtain a rate after the third question
- precision of red flags on materials and adjustments
- Creation of a tab listing <u>deleted codes</u> and their 2026 alternatives
- Creation of a tab for <u>recoding suggestions</u>
- Creation of a tab for line coding
- Addition of <u>new rate codes</u>

Please make sure you are always using the latest version. Feel free to contact us if you notice any inconsistencies or bugs

The latest version can be downloaded <u>here</u>

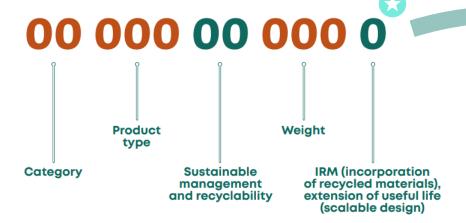




Product code generator - Furniture - Scale applicable from 1 January 2026

Samember to press the "RESET" button before making a new generation

Eco-participation code



- Removal of codes for/
 - boxes < 1m and boxes > 1m
 - seats by number of places, code 020 for furniture characteristics
- Addition of 11th digits 3 and 6 for modulation linked to the Incorporation of recycled materials scheme

11 th digit	Non evolutive Product	Evolutive Product
Without Incorporation of recycled materials	0	1
With Incorporation of recycled materials	3	6



3. Contractual Changes

Registration fees

Minimum billing amount



Introduction of membership fees upon registration

■ Starting January 1, 2026, all new members will be required to pay a

**** Membership fee upon registration**

In order to avoid free-riding behavior situations

- ▶ €50 excl. VAT
- For each ECOMAISON sector/department (Ex: if 4 sectors required = €200).
 - Construction Materials sector (PMCB)
 - DIY sector (ABJ)
 - Games and toys sector (JJ)
 - Furnishing sector (DEA)
- **Payable online** upon signing the contract.
- **Delivrery of IDU** (Unique membership number) <u>upon payment</u> of the fee



Implementation of a minimum billing amount for all members

- A minimum billing amount is applied based on the frequency of reporting and the sector.
- The minimum eco-contribution **amount** is set at:
 - €60 excl. tax/year for annual filers
 - ▶ €15 excl. tax/quarter for quarterly filers for all ECOMAISON sectors.
- At the end of the declaration, if the amount of eco-participation declared is less than the minimum ecoparticipation amount, then the amount retained is the minimum eco-participation amount.
 - *f* **Example**: eco-fee amount of €5 for products placed on the market during the quarter
 - The amount is below the threshold of €15/quarter..
 - The member must pay €15 for the considered quarter.



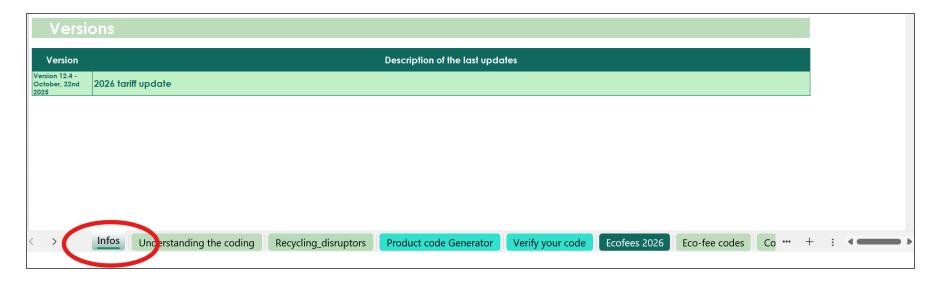
4. Q&A



The 2026 code generator tool

Versioning, which final version?

The file was corrected for bugs upon release. This resulted in significant versioning in the early stages. It is now stable. The history of versions and updates can be found in the "info" tab.



We invite you to always work from a file downloaded from the scale publication page, to ensure you have the latest version: Link here



The 2026 code generator tool

▶ How to analyze changes to existing codes and their pricing?



By using the "Verify your code" tab.

- Enter the codes you currently use in your declarations in column C.
- The validity of the code currently used is verified in column D.
- The following columns show you the 2025 rate (current), the 2026 rate (upcoming), and, if recoding is necessary, a recoding proposal is automatically suggested along with its associated rate.
- Finally, the last column (1) allows you to see, if there is a difference, the price difference between the current and upcoming rates





Thank you!

ecomaison

For more information

Find all the usefull documents on **Ecomaison.com**

Follow us:

Need help?

Discover our <u>Virtual assistant</u> (French language)

Write to us: comaison.com