

Registered number: 750719

Unilin Flooring Ireland Limited

Directors' Report and Financial Statements

For the financial period from incorporation on 18 October 2023 to 31 December 2024

Unilin Flooring Ireland Limited

Company Information

Directors	Robbe Amelynck (appointed 11 March 2025) Nigel McManus (appointed 18 October 2023) Ruben Desmet (appointed 18 October 2023, resigned 25 September 2025) Evert Maene (appointed 18 October 2023, resigned 11 March 2025) Pieter Wilmots (appointed 25 September 2025)
Company secretary	Lorraine Farrell (Appointed 18 October 2023)
Registered number	750719
Registered office	Hardy's Lane Dundalk Louth A91 T95E
Independent auditor	BDO Statutory Audit Firm Block 3 Mieisan Plaza 50-58 Baggot Street Lower Dublin 2 D02 Y754
Bankers	Bank of America 2 King Edward Street London EC1A 1HQ Bank of America Europe Designated Activity Company Hatch Street Dublin 2
Solicitors	Pinsent Masons Services Ireland Limited 1 Windmill Lane Dublin 2 D02 F206

Unilin Flooring Ireland Limited

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Unilin Flooring Ireland Limited

Directors' Report

For the financial period from incorporation on 18 October 2023 to 31 December 2024

The directors present their report and the audited financial statements for the financial period ended 31 December 2024.

Principal activities

The principal activity of the company during the financial period was that of a flooring distributor. During the financial period, the company's ultimate holding company was Mohawk Industries Inc, a company incorporated and operating in the United States of America.

Review of the business and key performance indicators

The directors prepare and monitor key performance indicators on a monthly basis. The directors are pleased with the results of the company and note the following:

	15 months ended 31 December 2024
Turnover (€)	7,962,298
Gross profit (€)	1,343,858
Gross margin (%)	17
Net assets (€)	1,261,998

Directors

The directors who served during the financial period were:

Nigel McManus
Ruben Desmet
Evert Maene

Mr Evert Maene resigned as a director and Mr Robbe Amelynck was appointed as a director on 12 March 2025. Mr Ruben Desmet resigned as a director and Mr Pieter Wilmots was appointed as a director in 25 September 2025.

Principal risks and uncertainties

Performance in the sector is affected by general economic conditions. The directors carry out regular strategic reviews including assessments of competitor activity, market trends, forecasts and customer behaviour. The company is also proactive in seeking out new customers and new opportunities.

Foreign exchange risk

The company is exposed to some foreign exchange risk in the normal course of business. While the company has not used financial instruments to date to hedge foreign exchange exposure, this position is kept constantly under review.

Credit risk

The company has a low exposure to credit risk due to its early involvement in the project cycle and has a historically low level of bad debts.

Liquidity risk

The company is financed with appropriate long-term and short-term finance to match the need of the business. Unilin Flooring Ireland Limited has finance facilities in place to fund capital expenditure and operating working capital.

Directors' Report (continued)
For the financial period from incorporation on 18 October 2023 to 31 December 2024

Accounting records

The measures taken by the directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Hardy's Lane, Dundalk, Louth, A91 T95E.

Development of the business and future outlook

The company's primary focus is to maximise customer service and to be the leading wholesale flooring distributor in the Ireland. To this regard the company is continually investing in the quality of its people, product offerings under the Quick-Step, Elka, Balterio and Pergo brands and infrastructure to ensure that appropriate standards are maintained consistent with this focus.

Statement on relevant audit information

Each of the persons who are directors at the time when this Directors' Report is approved has confirmed that:

- so far as the director is aware, there is no relevant audit information of which the company's auditor is unaware, and
- the director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditor is aware of that information.

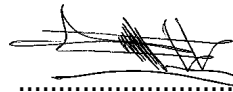
Auditor

The auditor, BDO, continues in office in accordance with section 383(2) of the Companies Act 2014.

This report was approved by the board on 18 December 2025 and signed on its behalf.



.....
Nigel McManus
Director



.....
Robbe Amelynck
Director

**Directors' Responsibilities Statement
For the financial period from incorporation on 18 October 2023 to 31 December 2024**

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the directors to prepare the financial statements for each financial year. Under the law, the directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' .

Under company law, the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company as at the financial year end date, of the profit or loss for that financial year and otherwise comply with the Companies Act 2014.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the company's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and profit or loss of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Auditor's Report to the Members of Unilin Flooring Ireland Limited

Report on the audit of the financial statements

Opinion

We have audited the financial statements of Unilin Flooring Ireland Limited (the 'company') for the financial period ended 31 December 2024, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Changes in Equity and the notes to the financial statements, including a summary of significant accounting policies set out in note 3. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' issued in the United Kingdom by the Financial Reporting Council.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the company as at 31 December 2024 and of its profit for the financial period then ended;
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Unilin Flooring Ireland Limited (continued)

Other information

The directors are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- the information given in the Directors' Report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report has been prepared in accordance with applicable legal requirements.

We have obtained all the information and explanations which, to the best of our knowledge and belief, are necessary for the purposes of our audit.

In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited, and the financial statements are in agreement with the accounting records.

Matters on which we are required to report by exception

Based on the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the company. We have nothing to report in this regard.

Respective responsibilities

Responsibilities of directors for the financial statements

As explained more fully in the Directors' Responsibilities Statement on page 3, the directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the management either intends to liquidate the company or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Unilin Flooring Ireland Limited (continued)

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the IAASA's website at: <http://www.iaasa.ie>. This description forms part of our Auditor's Report.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with Section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an Auditor's Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Ronan Harbourne
For and behalf of
BDO
Statutory Audit Firm
Block 3
Dublin 2
D02 Y754

18 December 2025

Unilin Flooring Ireland Limited

Statement of Comprehensive Income For the financial period from incorporation on 18 October 2023 to 31 December 2024

	Note	15 months ended 31 December 2024 €
Turnover	5	7,962,298
Cost of sales		(6,618,440)
Gross profit		<u>1,343,858</u>
Administrative expenses		(1,009,608)
Operating profit	6	<u>334,250</u>
Interest payable and similar charges	10	(26,661)
Profit before taxation		<u>307,589</u>
Tax on profit	11	(45,592)
Profit for the financial financial period		<u><u>261,997</u></u>
Total comprehensive income for the financial financial period		<u><u>261,997</u></u>

There were no recognised gains and losses for 2024 other than those included in the Statement of Comprehensive Income.

The notes on pages 10 to 18 form part of these financial statements.

Unilin Flooring Ireland Limited

**Balance Sheet
As at 31 December 2024**

	Note		2024 €
Fixed assets			
Tangible assets	12		165,630
Current assets			
Stocks	13	594,917	
Debtors: amounts falling due within one year	14	1,103,229	
Cash at bank and in hand		6,815	
		1,704,961	
Creditors: amounts falling due within one year	15	(608,593)	
Net current assets			1,096,368
Total assets less current liabilities			1,261,998
Net assets			1,261,998
Capital and reserves			
Called up share capital presented as equity	16		1,000,001
Profit and loss account	17		261,997
Shareholders' funds			1,261,998

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved and authorised for issue by the board:



.....
Nigel McManus
Director

Date: 18 December 2025



.....
Robbe Amelynck
Director

Date: 18 December 2025

The notes on pages 10 to 18 form part of these financial statements.

Unilin Flooring Ireland Limited

Statement of Changes in Equity For the financial period from incorporation on 18 October 2023 to 31 December 2024

	Called up share capital	Profit and loss account	Total equity
	€	€	€
At 18 October 2023	-	-	-
Comprehensive income for the financial period			
Profit for the financial period	-	261,997	261,997
Total comprehensive income for the financial period	<u>-</u>	<u>261,997</u>	<u>261,997</u>
Contributions by and distributions to owners			
Shares issued during the financial period	1,000,001	-	1,000,001
Total transactions with owners	<u>1,000,001</u>	<u>-</u>	<u>1,000,001</u>
At 31 December 2024	<u><u>1,000,001</u></u>	<u><u>261,997</u></u>	<u><u>1,261,998</u></u>

The notes on pages 10 to 18 form part of these financial statements.

Notes to the Financial Statements
For the financial period from incorporation on 18 October 2023 to 31 December 2024

1. General information

The company is a private company limited by shares, registered in Ireland. The address of the registered office is Hardy's Lane, Dundalk Louth, A91 T95E.

The principal activity of the company during the financial period was that of a wooden flooring distributor.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'.

3. Accounting policies

3.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and the Republic of Ireland and Irish statute comprising of the Companies Act 2014. The disclosure requirements of Section 1A of FRS 102 have been applied other than where additional disclosure is required to show a true and fair view.

The financial statements fully comply with Section 1A of the Financial Reporting Standard 102.

The preparation of financial statements in compliance with FRS 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the company's accounting policies (see note 4).

The following principal accounting policies have been applied:

3.2 Going concern

The company made a profit in the period ended 31 December 2024 of €261,997 and the Statement of Financial Position reflects a net asset position as at 31 December 2024 of €1,261,998.

The Directors have reviewed the Company's forecasts and projections, which demonstrate that the Company is expected to continue to trade profitably and maintain adequate liquidity for at least twelve months from the date of approval of these financial statements. The Company has continued to trade satisfactorily since the period end, and no material uncertainties have been identified that cast significant doubt upon the Company's ability to continue as a going concern.

Accordingly, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

3.3 Revenue recognition

Turnover represents sales to external customers at invoiced amounts exclusive of value added tax. Turnover is recognised when the risks and rewards of owning the goods has passed to the customer which is generally on delivery.

Notes to the Financial Statements
For the financial period from incorporation on 18 October 2023 to 31 December 2024

3. Accounting policies (continued)

3.4 Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in profit or loss, except to the extent that it relates to items recognised in other comprehensive income or directly in equity. In this case, tax is recognised in other comprehensive income or directly in equity, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

3.5 Foreign currencies

Foreign currency transactions are initially recorded in the functional currency, by applying the spot exchange rate as at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the exchange rate ruling at the reporting date, with any gains or losses being taken to the profit and loss account.

3.6 Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

3.7 Finance costs

Finance costs are charged to profit or loss over the term of the debt using the effective interest method so that the amount charged is at a constant rate on the carrying amount. Issue costs are initially recognised as a reduction in the proceeds of the associated capital instrument.

3.8 Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Land is not depreciated.

Buildings	- 5 - 20% straight line
Plant and machinery	- 10 - 25% straight line or 25% reducing balance
Fixtures & Fittings	- 20 - 33.33% straight line
Motor vehicles	- 25% reducing balance

Notes to the Financial Statements
For the financial period from incorporation on 18 October 2023 to 31 December 2024

3. Accounting policies (continued)

3.9 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items. In general, cost is determined on a weighted average cost basis and includes all direct expenditure including transport and handling costs.

3.10 Cash and cash equivalents

Cash consists of cash on hand and demand deposits. There are no cash equivalents included in the financial statements.

3.11 Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided.

3.12 Ordinary share capital

The ordinary share capital of the company is presented as equity

3.13 Other financial assets

Other financial assets comprise of trade debtors, amounts due from group undertakings and other debtors. Other financial assets are initially measured at the undiscounted amount of cash receivable and are subsequently measured at amortised cost less impairment, where there is objective evidence of an impairment.

3.14 Other financial liabilities

Other financial liabilities include trade creditors, amounts owed to group undertakings and other creditors. Other financial liabilities are measured at invoice cost, unless payment is deferred beyond normal business terms or is financed at a rate of interest that is not market rate.

Notes to the Financial Statements
For the financial period from incorporation on 18 October 2023 to 31 December 2024

4. Judgements and key sources of estimation uncertainty

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The company makes estimates and assumptions concerning the future. The resulting accounting estimates (and assumptions) will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are addressed below:

a) Useful economic life of tangible assets

Tangible fixed assets are depreciated over their useful lives taking into account residual values where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programs are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

b) Carrying value of stock

Stocks are stated at the lower of cost and estimated selling price. At each reporting date, stocks are assessed for impairment. The entity holds stocks amounting to €594,917 at the financial period end date. The directors are of the view that an adequate allowance has been made to reflect the possibility of stocks being sold at less than cost, based on conditions existing at the balance sheet date.

c) Recoverability of debtors

Estimates are made in respect of the recoverable value of trade and other debtors. When assessing the level of provisions required, factors including current trading performance, net assets position and the ageing profile of debtors are considered.

5. Turnover

An analysis of turnover by class of business is as follows:

	15 months ended 31 December 2024 €
Sale of goods	7,962,298 <hr style="border: 1px solid black;"/> <hr style="border: 1px solid black;"/>

No analysis of turnover and attributable pre-tax profit by class of business or geographical segment has been disclosed in the financial statements as, in the opinion of the directors, such disclosure would be seriously prejudicial to the interests of the company.

Unilin Flooring Ireland Limited

Notes to the Financial Statements For the financial period from incorporation on 18 October 2023 to 31 December 2024

6. Operating profit

The operating profit is stated after charging:

	15 months ended 31 December 2024 €
Depreciation of tangible fixed assets	188,937
Rent operating lease costs	145,744
Fleet operating lease costs	24,556
	259,237

7. Auditor's remuneration

	15 months ended 31 December 2024 €
Fees payable for the audit of the financial statements	27,000
	27,000

8. Employees

Staff costs were as follows:

	15 months ended 31 December 2024 €
Wages and salaries	546,705
	546,705

The average monthly number of employees, including the directors, during the financial period was as follows:

	15 months ended 31 December 2024 No.
Employee	4
	4

Unilin Flooring Ireland Limited

Notes to the Financial Statements For the financial period from incorporation on 18 October 2023 to 31 December 2024

9. Directors' remuneration

The directors' aggregate remuneration in respect of qualifying services was €Nil.

10. Interest payable and similar expenses

	15 months ended 31 December 2024 €
Loans from group undertakings	26,661

11. Taxation

	15 months ended 31 December 2024 €
Corporation tax	
Current tax on profits for the year	45,592
Total current tax	45,592

Unilin Flooring Ireland Limited

Notes to the Financial Statements For the financial period from incorporation on 18 October 2023 to 31 December 2024

11. Taxation (continued)

Factors affecting tax charge for the financial period

The tax assessed for the financial period is higher than the standard rate of corporation tax in Ireland of 12.5%. The differences are explained below:

	15 months ended 31 December 2024 €
Profit on ordinary activities before tax	307,589
Profit on ordinary activities multiplied by standard rate of corporation tax in Ireland of 12.5%	38,449
Effects of:	
Expenses not deductible for tax purposes, other than goodwill amortisation and impairment	7,143
Total tax charge for the financial period	45,592

Factors that may affect future tax charges

There was no factors that may affect future tax charges.

12. Tangible fixed assets

	Land and buildings €	Plant and machinery €	Motor vehicles €	Total €
Cost or valuation				
Additions	11,022	265,372	78,173	354,567
At 31 December 2024	11,022	265,372	78,173	354,567
Depreciation				
Charge for the financial period	1,277	109,487	78,173	188,937
At 31 December 2024	1,277	109,487	78,173	188,937
Net book value				
At 31 December 2024	9,745	155,885	-	165,630

Unilin Flooring Ireland Limited

Notes to the Financial Statements For the financial period from incorporation on 18 October 2023 to 31 December 2024

13. Stocks

	2024 €
Finished goods and goods for resale	594,917

The estimated replacement costs do not materially exceed the values shown in the financial statements.

14. Debtors

	2024 €
Trade debtors	760,119
Amounts owed by group undertakings	294,357
Prepayments	48,753
	1,103,229

All amounts shown under debtors fall due for payment within one year. Amounts owed by group undertakings are unsecured, interest free and repayable on demand.

15. Creditors: amounts falling due within one year

	2024 €
Trade creditors	151,466
Amounts owed to group undertakings	147,557
Corporation tax	45,331
Taxation and social insurance	147,353
Other creditors	5,194
Accruals	111,692
	608,593

16. Share capital

	2024 €
Authorised, allotted, called up and fully paid	
1,000,001 Ordinary shares of €1.00 each	1,000,001

The holders of the ordinary shares are entitled to receive dividends as declared from time to time and are entitled to one vote per share at meetings of the company.

Notes to the Financial Statements
For the financial period from incorporation on 18 October 2023 to 31 December 2024

17. Reserves

Profit and loss account

This reserve records retained earnings and accumulated losses.

18. Operating leases

At 31 December 2024 the company had future minimum lease payments due under non-cancellable operating leases for each of the following periods:

	2024
	€
Not later than 1 year	156,143
Later than 1 year and not later than 5 years	468,429
Later than 5 years	1,574,442
	<u><u>1,574,442</u></u>

19. Related party transactions

The company has taken advantage of the exemption contained in Paragraph 33.1A of FRS102 not to disclose any transactions with its parent undertakings or fellow subsidiary undertakings on the grounds that it is a wholly owned subsidiary and the consolidated accounts of Mohawk Industries Inc. in which the company is included are publicly available.

20. Controlling party

The company's immediate parent company is Mohawk International Holdings S.a.r.l, a company incorporated in Luxembourg.

The smallest group for which consolidated accounts are prepared including the results of this company is Unilin BVBA, a company incorporated in Belgium. These financial statements are available to the public from Ooigemstraat 3, 8710 Wielsbeke, Belgium. The largest group for which consolidated accounts are prepared including the results of this company is Mohawk Industries Inc.

In the opinion of the directors the company's ultimate parent company and controlling party is Mohawk Industries Inc., a company incorporated and operating in the United States of America. Consolidated financial statements for Mohawk Industries Inc. are available from Mohawk Industries, P.O. Box 12069, 160 South Industrial Boulevard, Calhoun, GA. 30703, USA

21. Subsequent Events

There were no events since the balance sheet date that would require adjustment or disclosure in the financial statements.

22. Approval of financial statements

The board of directors approved these financial statements for issue on 18 December 2025