

WHISTLEBLOWING PROCEDURE

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1. PURPOSE

The Tarkett Group (hereinafter "**Tarkett**")¹ has always been committed to comply with the applicable legal and regulatory rules in all areas, and conducts its activities based on a Code of Ethics and various other Compliance policies and procedures, which apply in all countries where Tarkett operates.

In this context, Tarkett has implemented whistleblowing systems to report any breach of applicable law, any situation contrary to or possible breach of Tarkett's internal rules.

The present document constitutes Tarkett's professional alert system (hereinafter the "**Whistleblowing Procedure**") applicable to the alert system set out in articles 2 and 3 below (hereinafter the "**Alert System**"). The **Alert System** must be distinguished from that developed for Tarkett's affiliated companies or subsidiaries in the United States of America and in Canada (hereinafter the "**Ethics Hotline**").

2. SCOPE OF THE ALERT SYSTEM

2.1. Tarkett entities concerned

The **Whistleblowing Procedure** applies to all affiliated companies or subsidiaries of **Tarkett**, whether they are controlled by, or under common control with **Tarkett**, save for affiliated companies or subsidiaries in the United States of America and in Canada.

Accordingly, individuals wishing to report an anomaly concerning an entity or activities of Tarkett in these countries must use the professional alert system system "Ethics Hotline", which is accessible in English, French, and Spanish, via the following URL: <https://secure.ethicspoint.com/domain/media/en/gui/44974/index.html>. A FAQ is available on the homepage of the Ethics Hotline to assist them in drafting and submitting their alerts.

Any person wishing to report an anomaly concerning an entity or activities of **Tarkett** in any country other than the United States of America and Canada to signal an anomaly relating to a Tarkett entity or activity in any other country other than the United States of America and Canada must follow the steps set out in this **Whistleblowing Procedure**.

2.2. Areas concerned

Any information, including reasonable suspicions, regarding an actual or potential violation that has occurred or is likely to occur within Tarkett can be collected within the framework of the **Alert System**, in the following areas:

- A violation of the Tarkett ethical and compliance rules;
- A felony or misdemeanor;
- A violation or an attempt to conceal a violation of applicable laws and regulations;
- A threat or harm to public interest, including the risk that **Tarkett**, its direct or indirect subsidiaries, sub-contractors or suppliers could commit, in their joint activities, serious breaches of human rights and fundamental freedoms, or harm the health and safety of persons or of the environment.

The main topics that may be subject to a report include:

¹ Words in **bold** indicate the use of terms defined in this procedure

- Human rights and fundamental freedoms, such as child labor, forced labor, discrimination, harassment, health and safety of individuals, etc.;
- Corruption, influence peddling, fraud, money laundering, etc.;
- Non-compliance with competition law;
- Violation of international sanctions;
- Non-compliance with Tarkett's Code of Ethics or any of its ethical and compliance rules.

Facts, information, or documents, regardless of their form or medium, covered by national defense secrecy, medical secrecy, judicial deliberation secrecy, secrecy of investigations conducted by national authorities, or the secrecy of relations between a lawyer and their client cannot be the subject of a report or be mentioned within the framework of a report.

2.3. Persons concerned

The Alert System can be used by the following individuals:

- **Internally:** Tarkett employees, interns, and agents;
- **Externally:** All stakeholders of Tarkett (clients, suppliers, subcontractors, former or (potential) future employees, shareholders, associations, etc.).

2.4. Protection of the whistleblower

The person who initiates the internal alert (hereinafter the "**Author of the alert**" or "**Author**") benefits from whistleblower protection if he/she acts in good faith and, according to the applicable legislation in the concerned country, if he/she acts without direct financial compensation.

When the information has not been obtained during professional activities, it may be necessary, according to the applicable legislation in the concerned country, for the **Author of the alert** to have personal knowledge of the reported facts.

An alert is made in good faith when the **Author of the alert** communicates information that he/she believes to be complete, fair, and accurate, allowing him/her to reasonably believe in the validity of the reported information, even if it later turns out to be an error.

Thus, even if the facts later prove to be inaccurate or do not lead to any action, their disclosure will not expose the **Author of the alert** to any disciplinary action.

However, the abusive use of the **Alert System**, or defamation or knowingly false statements, may expose the **Author** to disciplinary sanctions as well as legal proceedings.

This whistleblower protection is extended to persons associated with him/her:

- Facilitators refer to any person or, where applicable under the legislation of the concerned country, any non-profit private organization (association, union, etc.) that assists a whistleblower making a report;
- Third parties associated with the whistleblower who may be subject to professional retaliation, such as colleagues or relatives;
- Legal entities owned by the whistleblower, for which he/she works, or with which he/she has professional ties.

Any whistleblower who suffers adverse treatment as a result of exercising his/her right to alert must report it to his/her hierarchy or the **Authorized Persons**² who will take the necessary measures to stop this treatment.

3. PRESENTATION OF THE ALERT SYSTEM

The **Alert System** is structured as follows:

- When there is doubt about the behavior to adopt concerning **Tarkett's** ethical and compliance rules, anyone can,;
 - contact the "Point of Contact" referred to in article 4.4 of the **Whistleblowing Procedure** or their Division Legal Department; or
 - ask a question in full confidentiality in the heading "*Want to ask a question?*" of the dedicated hotline (hereinafter the "**Compliance Hotline**").
- In case of a violation of applicable law or breaches of **Tarkett's** ethical and compliance rules:
 - use the **Compliance Hotline** that **Tarkett** provides in 17 languages, in the form of a web platform or telephone hotline:
 - Web platform: by clicking on this [link](#) or via Tarkett's public website: <http://www.tarkett-group.com/>(Section "Social Responsibility >> Ethics & Compliance >> **Compliance Hotline**") or via Tarkett's Intranet.
 - Telephone Hotline: consult the numbers indicated on the [web platform](#).

Any report made orally is recorded, with the consent of its **Author**. The **Author** of the alert has the opportunity to verify, correct, and approve the content.

Regardless of the means initially used to report an incident or breach, **Tarkett** will strive to integrate it into the **Compliance Hotline** to ensure follow-up, thus ensuring the security and confidentiality of the report.

The implementation and monitoring of the **Alert System** will be carried out by specially trained persons who are subject to a contractually defined enhanced confidentiality obligation (hereinafter the "**Authorized Person(s)**").

The **Author of the alert** is informed that his/her report may be followed by an investigation under the conditions referred to in article 4 of the **Whistleblowing Procedure**.

4. OPERATING PROCEDURES OF THE ALERT SYSTEM

4.1. Optional use of the Alert System

The use of the **Alert System** is optional.

² **Authorized Persons** refer to the Points of Contact and the individuals responsible for assisting the Points of Contact on a case-by-case basis in the investigation that may follow the receipt of the alert.

Employees can also address their concerns to their direct supervisor, their human resources manager, or the Compliance Officer.

No sanction will be taken against an employee for not using the **Alert System**.

4.2. Identification of the Author of the alert and anonymous alerts

The **Author of the alert** will be invited to identify him/herself.

In the event that anonymous alerts are not prohibited by the applicable law, a report can be made anonymously. However, anonymous alerts are not encouraged because:

- the investigation related to the Alert is more complex where its **Author** remains anonymous;
- the person implicated may discover the identity of the **Author** by other means;
- **Tarkett** cannot ensure the protection of an anonymous person.

Therefore, anonymous alerts should only be used to report sufficiently substantiated facts.

Authorized Persons will conduct a preliminary analysis of the anonymous alert in order to determine if it is appropriate to maintain his/her anonymity and, consequently, whether the alert is admissible under applicable law.

The **Author** must specify at each stage of the alert processing, whether he/she wish to remain anonymous.

Subject to the precautions mentioned above, anonymous alerts will be treated in the same manner as non-anonymous alerts.

4.3. Categories of data processed

Only the following categories of data may be processed:

- Identity, position, and contact details of the **Author of the alert** when disclosed;
- Identity, position, and contact details of the people who are the subject of an alert;
- Identity, position, and contact details of the people involved in collecting or handling the alert;
- Facts, information, and documents that support the report;
- Elements gathered during the verification of the reported facts;
- Report on the verification operations;
- Actions taken following the alert.

Only facts stated objectively will be considered, indicating where possible, dates, positions, and names of the people involved.

The **Author of the alert** may upload documents supporting the alert via the Compliance Hotline.

If the **Author of the alert** is not certain of having complete knowledge of a fact or whether the observed behavior constitutes a breach under this procedure, they must specify this in their alert.

4.4. Recipients of the alerts

The alerts are exclusively received by the **Points of Contact**, who conduct a preliminary review of their admissibility, and may then forward them to other Authorized Persons responsible for assisting them in the processing and follow-up of alerts.

The **Authorized Persons** understand the necessity of ensuring the security and confidentiality of the data obtained within the framework of alerts and are bound by a reinforced confidentiality obligation.

Among the **Authorized Persons** are:

1) The **Points of Contact**:

To ensure continuous monitoring of alerts, regardless of the period, **Tarkett** has chosen to appoint 3 points of contact, namely:

- the Group Director of Audit and Internal Control;
- the Group General Counsel; and
- the Group Compliance Officer.

AND

- 2) The other **Authorized Persons**: These persons are responsible for assisting the Points of Contact, on a case-by-case basis, in the investigation that may follow the receipt of the alert.

4.5. Information of the person targeted by an alert

Applicable in the EU/for EU citizens: The person implicated has the right to be informed that his/her personal data is being processed as part of the alert no later than one month after the start of the processing. If communicating this information is likely to harm the investigation or the protection of the whistleblower, it may be communicated to the implicated person at a later stage. This information does not include details about the identity of the **Author of the Alert** or any third parties.

4.6. Data processing

The **Alert System** guarantees the security and confidentiality of the anonymity or identity of the **Author of the alert**, the individuals targeted by it and the information collected by the Authorized Persons.

Elements that can identify the **Author of the alert** can only be disclosed with his/her consent. However, they may be communicated to the competent authorities if Tarkett is required to report the facts. The **Author of the alert** will then be informed, unless this is likely to compromise the ongoing procedure.

Tarkett's Points of Contact will inform the **Author of the alert** of the receipt of the report within seven (7) calendar days. The **Points of Contact** will then verify the admissibility of the alert and inform the **Author**.

If the alert is deemed admissible the **Points of Contact** may invite the **Author of the alert** to submit, via the **Compliance Hotline**, any information and documents that may support or complete the report.

All communications between **Tarkett** and the **Author of the alert** will be conducted through the **Compliance Hotline** for which the **Author of the alert** will have a confidential access (username and password), created at the time of the report. An anonymous **Author** can also create a confidential access to communicate with **Authorized Persons**.

4.7. Monitoring of alerts

Authorized Persons, under the direction of the **Points of Contact** are responsible for verifying the accuracy of the collected elements and conducting any necessary investigations.

Tarkett will regularly inform the **Author of the alert** about internal investigations that may follow the initial report.

The **Author of the alert** will be informed no later than three (3) months after the acknowledgment of receipt of the alert about the progress of the investigation (including any measures planned or taken, etc.).

All employees are required to fully cooperate and provide assistance in the context of investigations and actions relating to the reported violations.

When, after investigation, the observed violation is serious and confirmed, a disciplinary sanction may be taken by the concerned hierarchy, depending on the nature and severity of the alleged facts.

However, when, after investigation, no further action is taken, the verification operations of the alert will be closed, and the **Author of the alert**, as well as the persons targeted by the alert will be informed.

4.8. Right of access and rectification

In accordance with applicable personal data regulations, **Tarkett** guarantees any person identified in the **Alert System** the right to access data concerning him/her and to request, if it is inaccurate, incorrect or ambiguous, its rectification or deletion. These rights can be exercised at the following email address: compliance@tarkett.com.³

Any person who is the subject of an alert cannot, under any circumstances, obtain the identity of the **Author of the alert** based of their right of access.

4.9. Data retention period for alerts

Data collected that does not fall within the scope of the **Alert System** is destroyed or archived without delay.

If the alert falls within the scope of the **Alert System**, the personal data related to the alert is retained by **Tarkett** until the end of the procedure. It is then archived for the legally applicable prescription period.

³ The Compliance Officer and the Group General Counsel are the only persons with access to the email account compliance@tarkett.com.

Access to archived data is strictly restricted. Access to archived data will be limited to the **Points of Contact** and granted after their approval based on a sufficiently substantiated written request.

4.10. Security and confidentiality

Tarkett takes all necessary precautions to ensure the security of data during its collection, communication, conservation or destruction.

Significant security and confidentiality measures are implemented, in particular:

- **Authorized Persons** are subject to a contractually defined enhanced confidentiality obligation;
- The external service provider of the **Compliance Hotline** is also subject to a stringent commitment to confidentiality and security;
- Access to the **Compliance Hotline** is limited to the **Authorized Persons**, with personal usernames and passwords that are regularly changed.
- Access to the **Compliance Hotline** is recorded, controlled and regularly updated.

5. MODIFICATION OF THE WHISTLEBLOWING PROCEDURE

The **Whistleblowing Procedure** is subject to the formalities required by applicable labor laws and laws on the protection of personal data.

The **Alert System** described above shall be the subject of regular review. It may be modified where necessary.
