



2025
Sustainability Statement

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Tarkett at a glance

A world leader in flooring and sports surface solutions

For over 140 years now, we commit every day to the design of great spaces. For Tarkett, this means putting people and planet first, caring about the environment and the health of present and future generations.

It is our holistic way of doing business, capable of combining the specific expectations of each of our customers with the profound challenges of protecting our planet, reducing our carbon footprint and changing the game with circular economy. Working together with our partners, we deliver safer and healthier spaces in which people can reach their full potential. By joining forces, we build a stronger foundation - one we can all stand firmly on, for generations to come.



A word from the CEO

As part of our Impact2027 strategic plan launched in 2022 we have set a clear ambition for Tarkett: to be the easiest, the most innovative and the most sustainable flooring and sports surfaces company to work for, and to work with.

In 2025, we have continued to strengthen our policies, targets and actions to address key sustainability impacts, risks and opportunities across our value chain, creating positive outcomes for our people, customers and the planet.

Our 2025 Sustainability Statement, published voluntarily in full compliance with the Corporate Sustainability Reporting Directive (CSRD), reflects our uncompromising commitment to sustainability and our Impact2027 strategic plan. We intend to remain aligned with the highest standards and requirements.

Empower our high performing teams, to deliver on the promise

Safety remains our top priority as an industrial company; there is no compromise, anywhere, ever.

We continue to strengthen our safety culture through assessments, procedures, action plans and training, achieving a recordable work-related accident frequency rate¹ of 2.45 in 2025. While improvement is ongoing, I acknowledge the efforts that will help us reach our ultimate goal: reducing the frequency rate to 1.0 for our activities related to manufacturing² and to 6 for Tarkett Sports installation activities.

This commitment to safety goes hand in hand with the engagement of our workforce, which is a strong foundation for success: our company-wide employee feedback survey organized in 2025 saw a record high participation rate at 92% (+3 pts vs. 2023) and an improved average engagement level of 75% (+7 pts vs. 2023).

¹ Number of Lost Time Accidents (LTA - unavailability greater than 24 hours) and Non-Lost Time Accidents (NLTA - ability to come back to work within 24 hours) per million worked hour
² Plants, offices and warehouses
³ Encompassing Scope 1, Scope 2, and Scope 3 GHG emissions related to purchased goods and end-of-life treatment of sold products

Offer a best-in-class customer experience with innovative products and services

We constantly design and offer circular flooring products and sports surfaces with lower carbon footprints compared to average equivalent products in the industry. We also help our customers address their own challenges, by offering simple and cost-effective take-back and recycling services for end-of-life products, such as our ReStart[®] program for flooring and our Infill Take Back program for artificial turf.

Developing partnerships (e.g. with suppliers for innovative raw materials, with logistics and recycling partners for take-back and recycling services) helps us continue to deliver both innovative and sustainable products and services to our customers

Lead with sustainability

We are reducing our greenhouse gas (GHG) emissions across our whole value chain³, by optimizing energy consumption and opting for renewable energy in our operations, by procuring more low carbon raw materials for manufacturing our products, and by collecting and effectively recycling post-installation and end-of-use flooring and sports surface waste. In 2025, our Scope 1, 2 and 3 value chain GHG emissions decreased by 27% compared to 2019, on track to meet our target of 30% reduction by 2030.

To accelerate the transition to a circular economy, we also increase the share of closed-loop and open-loop recycled materials among our raw materials, reaching close to 20% in 2025, half-way through our objective of tripling the share of recycled raw materials from 10% in 2018 to 30% by 2030.

This progress is made possible by a strong and continuous collaboration with our suppliers. In 2025, we have continued to implement our Responsible Sourcing Program, and we have strengthened our supplier's engagement throughout all Divisions. This is demonstrated by the share of our suppliers (in spend) adhering to our Code of conduct, which reached 53% by end 2025 (vs. 44% by end 2024).

I am particularly proud of our recent sustainability achievements, reflected in external recognition: our inclusion since 2023 in the Financial Times and Statista European Climate Leaders ranking, an A score - leadership level - at CDP and the EcoVadis Platinum sustainability rating for two consecutive years.



Fabrice Barthélemy,
CEO of Tarkett

OUR BUSINESS MODEL AND VALUE CHAIN

Inputs: sustainable capital



Financial capital

- > Listed on Euronext Paris [until 23 December 2025]
- > Shareholding structure (31/12/2025): Tarkett Participation (99.92%) / Others including treasury shares (0,08%)



Social / relationship capital

- > 11,800 employees in 47 countries, representing circa 70 nationalities
- > Diversified B2B2C clients present in over 100 countries
- > Diversified supplier's base



Manufacturing capital

- > 33 production sites in 20 countries worldwide (Europe, Russia, North America, Serbia, China, Ukraine, Brazil, Mexico, Australia, Turkey, United Arab Emirates, Saudi Arabia)
- > 8 ReStart® flooring recycling centers and 3 FieldTurf recycling centers



Governance and compliance capital

- > Management Board, Supervisory Board and 3 specialized committees (including Climate, Durability & Innovation Committee)
- > Executive Management Committee
- > Codes of Ethics
- > Code of Conduct
- > Whistleblowing system
- > Code of Conduct Securities Markets [until 23 December 2025]



Intellectual capital

- > 131 patent families active in 51 countries
- > 25 R&D laboratories
- > Network of internal experts
- > Scientific partnerships (universities, EPEA, C2CPH, suppliers...)



Natural capital

- > Energy from renewable and non-renewable sources
- > Renewable (wood, jute, cork...) and non-renewable (fossil / mineral) raw materials, from recycled and virgin sources

Material sustainability matters arising from impacts, risks and opportunities

- > **Climate change mitigation, resource use and circular economy:**
 - Energy and raw materials consumption
 - Scope 1, 2 & 3 GHG emissions (from own operations, raw materials, product's end-of-life)
 - Generation / management of production waste and end-of-life product's waste
 - Risk of increased cost of raw materials
 - Opportunity to develop low carbon circular products
- > **Climate change adaptation: exposure of our sites to climate physical risks**
- > **Microplastics in rubber infill for artificial turfs**
- > **Pollution, use of hazardous substances and water use in the supply chain**
- > **Health and safety of Tarkett workers**
- > **Diversity and inclusion within Tarkett workforce**
- > **Business conduct risks: corruption, fair competition, international sanctions**

Refer to section 1.10 for details of material impacts, risks and opportunities

Our value chain and stakeholders

Our ambition to transition to a low carbon and circular economy through continual dialogue and collaboration with our stakeholders throughout our value chain

UPSTREAM VALUE CHAIN

Raw materials' suppliers

- > Main raw materials: PVC, plasticizers, fillers, polymers, fibers, latex / rubber, wood...
- > Diversified suppliers, from international key raw materials suppliers (e.g., PVC, plasticizers...) to local suppliers (e.g., wood)

Upstream Logistics

OWN OPERATIONS

Tarkett

- > Production sites and recycling centers
- > R&D laboratories, warehouses, offices, showrooms
- > Artificial turf and athletic tracks construction and installation
- > Employees and other external workers (e.g., temporary workers, on-site contractors)

Downstream Logistics

DOWNSTREAM VALUE CHAIN

Product's sale / installation

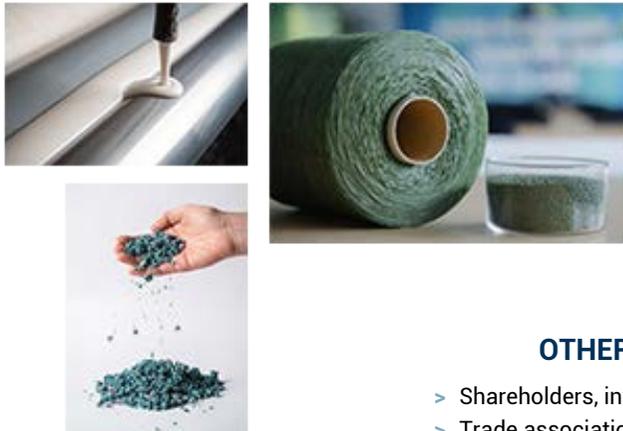
- > Our customers: distributors, large retail chains / independent stores (DIY), digital online platforms, architects / designers, installers, building contractors
- > A local service tailored to our different clients and regions

Product's usage

- > End-users: facility occupants /users, facility managers

Product's end-of-life

- > Disposal facilities
- > Recycling partners
- > Reverse logistics partners



Reverse Logistics

OTHER KEY STAKEHOLDERS INCLUDE:

- > Shareholders, investors, creditors and the financial community
- > Trade associations, business networks, academic and scientific institutions
- > Regulatory bodies at regional (e.g. EU) and national levels

Refer to section 1.9 for details of interests and views of key stakeholders

Qualitative information and quantitative data provided in this business model infographics cover the year 2025 (in particular, information on the financial and governance capitals is valid at the end of 2025; it does not consider the changes in the company's structure and governance further to Tarkett's delisting end of 2025).

Our strategy

impact 2027

1. Empower high performing teams
2. Offer a best-in class customer experience
3. Create innovative products & services
4. Lead with sustainability



- > **Mission:**
Create unique surfaces that improve people's lives and are good for the planet
- > **Vision:**
Be the easiest, most innovative and most sustainable flooring and sports surfaces company to work for and with
- > **Values:**
Committed – Collaborative – Creative – Caring

2030 sustainability targets:

- > **GHG emissions:** -50% Scope 1 & 2 GHG emissions and -27.5% Scope 3* GHG emissions vs 2019
- > **Circular economy:** Triple the share of recycled raw materials for the manufacturing of flooring and sports surface products from 10% in 2018 to 30% by 2030
- > **Safety:** Reduce the recordable work-related accidents frequency rate [FR1t]** to 1.0 for all employees at plants, offices and warehouses, and to 6 for Tarkett Sports installations
- > **Diversity:** Increase the share of women among managers and senior executives to one third
- > **Employee engagement:** 76% average engagement level
- > **Responsible sourcing:** 75% of suppliers adhering to our Supplier's Code of Conduct (or equivalent)

Key results

Demonstrating the resilience of our business model and confirming our solid global position

- > €3,346 million net sales
- > World's top 3 in flooring
- > No. 1 in artificial turf and athletic tracks in North America

Maintaining efforts to protect teams and promote diversity

- > 2.45 recordable work-related accidents frequency rate [FR1t]
- > 29% of managers and senior executives are women

Promoting sustainability in the supply chain

- > Responsible Sourcing Program with 53% of suppliers adhering to our Supplier's Code of Conduct or equivalent

Responding to the climate emergency and developing a circular economy approach

- > Reducing greenhouse gas emissions to be aligned with the Paris Agreement (-46% Scope 1 & 2 vs 2019, 43% renewable energy, -25% Scope 3 vs 2019)
- > Selecting raw materials not contributing to resource scarcity (67% renewable, abundant or recycled)
- > Shifting to a circular economy model, using more recycled materials (~160,000 tons, 19.8% of raw materials in weight)
- > Recycling our production waste internally and externally
- > Collecting flooring via the ReStart® program (over 129,000 tons between 2010 and 2025)
- > Innovating and eco-designing with new technology for low carbon products that can be disassembled and recycled
- > Offering artificial turfs with no infill or natural bio-based infill

* Related to purchased goods and end-of-life treatment of sold products

** # Lost Time Accidents (LTA - unavailability greater than 24 hours) and Non-Lost Time Accidents (NLTA - ability to come back to work within 24 hours) per million worked hours

Our products and markets

OUR SOLUTIONS

We offer to our customers a comprehensive, innovative and coordinated offer of flooring and sports surface solutions



> Linoleum



> Laminate & Wood



> Artificial and hybrid turf



> Vinyl



> Carpet



> Rubber & Accessories



> Tracks and indoor

OUR SEGMENTS

A recognised expertise in specific segments, in renovation and new construction



Health and aged care



Education



Workplace



Hospitality



Sport



Residential

1. General information (ESRS 2)

1.1 General basis for preparation of the sustainability statement (BP-1)

This sustainability statement presented thereafter has been prepared in the context of the second year of application of the European Corporate Sustainability Reporting Directive (CSRD). It should be noted that, further to the company's delisting end of 2025, Tarkett is not legally required to prepare a CSRD-compliant sustainability statement for fiscal year 2025, but has nevertheless chosen to voluntarily comply with Article L.233-28-4 of the French Commercial Code (*Code de commerce*). This report, established in full compliance with the requirements of the CSRD, is thus a voluntary publication, in alignment with our mission and our commitment towards sustainability.

The Group has endeavored to apply the normative requirements set out in the European Sustainability Reporting Standards (ESRS), as applicable on the date of preparation of the sustainability statement, based on the information available within the timeframe for preparing the sustainability statement.

This second sustainability statement for the Group is characterized by specific contextual factors:

- > Market / benchmark practices from the first wave of CSRD-compliant sustainability statements have been considered for the preparation of this report; and in particular for analyzing our impacts, risks and opportunities (IROs) across the value chain and for reviewing our materiality thresholds, as part of the annual update of our Double Materiality Assessment (see section 1.11 *Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)*).
- > The use of perimeter limitations on a case-by-case basis on certain data as specified in relation to the values communicated in the thematic sections of the sustainability statement, and of estimates in certain cases (see sections 1.1 *General basis for preparation of the sustainability statement (BP-1)* and 1.2 *Disclosures in relation to specific circumstances (BP-2)*).
- > The publication for the first time of a specific metric related to resource inflows, which was not disclosed in our first sustainability statement (see section 2.3.4 *Resource inflows (raw materials E5-4)*); but a specific datapoint required by the ESRS related to resource outflows (products and materials), which is deemed not relevant for Tarkett, and which is therefore not disclosed in this sustainability statement (see explanations provided in section 2.3.5 *Resource outflows (products and waste E5-5)*).

In this context, based on evolving market practices and recommendations, as well as a better understanding of the upcoming revised ESRS as part of the European Omnibus Directive, the Group may need to review certain reporting and disclosure practices in its sustainability statements over the coming years. That way, the Group is engaged in a continuous improvement approach in this reporting and disclosure exercise.

The sustainability statement has been prepared on a consolidated basis, with the scope of consolidation being consistent with the financial statements and covering all Tarkett subsidiaries. It should be noted that the operational control consolidation approach is applied to the compilation of the sustainability (environmental and social) metrics. There has been no change in this chosen approach compared to previous years, which reflects Tarkett's historical engagement to manage sustainability impacts where the Group has operational control. In 2025, Tarkett has financial control over an entity called Tarkett M WALL HOLDING BV, a wall coverings company based in the Netherlands with seven employees and no manufacturing site. This entity is thus fully integrated in financial statements. However, Tarkett does not have operational control over this entity, which is therefore not integrated in the metrics published in the sustainability statement. There are no entities in which Tarkett has operational control and not financial control. It should be noted that Tarkett holds a 40% minority participation in Tarkett Arabia, a new entity created in November 2024. Based in Jeddah (Saudi Arabia), it is dedicated to the manufacturing of rigid luxury vinyl tiles. Production started in the second quarter of 2025. Tarkett has neither financial control nor operational control over this joint venture, which is thus not consolidated in the financial statements nor in the sustainability statement.

Tarkett Sports has acquired several construction / contracting companies in North America in 2024 and 2025, all involved in the construction and installation of artificial turfs, tennis courts and other sports surfaces. These companies, over which Tarkett has both financial and operational control, are progressively integrated into the Group's sustainability reporting: in 2025, they are included in the total headcount, health and safety metrics, and raw materials data; but they are excluded from detailed headcount / diversity metrics and from Scope 3 greenhouse gas (GHG) emissions data, as it takes time to fully integrate these entities which do not always have the structures and resources in place to report all sustainability data required by the Group. We expect to start reporting these metrics for the concerned entities from 2026 onwards. The combined headcount of these companies is circa 250 full-time equivalents (FTE), representing 2% of Tarkett's total number of employees.

Regarding environmental metrics, it should be noted that these companies are only involved in contracting / installation activities, and not in manufacturing activities: their direct environmental impact (energy consumption, Scope 1 and 2 GHG emissions, waste generation) is low compared to our manufacturing plants, and these activities are thus outside of our reporting scope of direct environmental impacts, which focuses on manufacturing plants. The raw materials used in construction / installation activities are, however, included in the reporting scope. Because the raw materials used in these construction / installation activities (mainly steel and concrete) are specific to these activities and represent significant quantities in comparison to the raw materials used to manufacture our products, they are reported separately and are not included in our target of 30% recycled raw materials by 2030. The Scope 3 GHG emissions related to the processing and to the end-of-life of these raw materials (Categories 1 and 12 of the GHG Protocol¹) are not yet included in our GHG inventory, as it takes time to determine the most relevant emission factors to be applied and to establish appropriate end-of-life scenarios.

1.2 Disclosures in relation to specific circumstances (BP-2)

Time horizons

Tarkett considers the following time horizons:

- > Short-term: from 0 to 2 years;
- > Medium-term: from 2 to 5 years;
- > Long-term: more than 5 years.

These time horizons slightly differ from the definitions of ESRS 1 §6.4, in the sense that our short-term interval extends up to two years, while the ESRS 1 definition considers the period adopted as the reporting period in the financial statements, which would therefore be one year. This slight difference originates from the specificity of the building sector, where contractual agreements typically extend for at least two years. Our definitions of medium-term and long-term time horizons, with a cut-off at 5 years, are similar to the definitions of ESRS 1 §6.4.

Value chain estimation

Value chain metrics estimated using indirect sources include Scope 3 greenhouse gas (GHG) emissions from processing of raw materials (upstream, GHG Protocol Scope 3 Category 1) and from end-of-life treatment of sold products (downstream, GHG Protocol Scope 3 Category 12). These emissions are calculated based on the actual quantities of raw materials procured and on ad-hoc emission factors from various sources (databases such as Ecoinvent; specific data from suppliers; our own knowledge of the processes to model them; and/or calculations based on combustion chemical equations). The resulting level of accuracy can significantly vary

The sustainability statement covers Tarkett's own operations (product manufacturing at Tarkett sites), as well as the upstream value chain (raw materials manufacturing - involving Tarkett suppliers) and the downstream value chain (product sales, installation, usage and end-of-life – involving customers, end-users, reverse logistics / recycling partners), as relevant and material.

No specific piece of material information corresponding to intellectual property, know-how or the results of innovation, and which would be relevant to meet the objective of a disclosure requirement, has been omitted in the sustainability statement. No material information on impending developments or matters in course of negotiation, and which would be relevant to meet the objective of a disclosure requirement, has been omitted in the sustainability statement.

depending on the types and sources of the emission factors used. We are constantly scanning for best available data to improve accuracy, and the emission factors are therefore regularly updated (e.g. by updating generic coefficients at least every 4 years to take into account changes in third-party databases such as Ecoinvent, and/or by collecting specific data from suppliers). More details on the methodologies and assumptions for calculating Scope 3 GHG emissions are provided in section 2.1.6.

Other value chain metrics are based on actual data (e.g., weight of raw materials; share of suppliers who have adhered to Tarkett's Code of Conduct or equivalent; quantity of post-installation and post-use flooring collected and recycled) and do not rely on estimates using indirect sources.

Sources of estimation and outcome uncertainty

Apart from the Scope 3 GHG emissions from processing of raw materials and from end-of-life treatment of sold products which are subject to some level of uncertainty depending on emission factors used, as described above, there are no quantitative metrics subject to a high level of uncertainty.

Monetary amounts disclosed in the sustainability statement are limited to significant Opex/Capex to implement the action plans. Opex/Capex amounts for past actions (already implemented) are not subject to significant uncertainties, but Opex/Capex amounts for future action plans may be subject to uncertainties, e.g. linked to the evolving economic and regulatory context.

¹ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The data and indicators presented in the sustainability statement have been subject to external assurance on sustainability information by the statutory auditors. Unless otherwise specified, they have not been subject to other types of external validation. Details of the definitions, methodologies and assumptions used to compile the data and indicators disclosed are provided in the thematic sections (environment, social, governance) of the sustainability statement.

Changes in preparation or presentation of sustainability information

For the calculation of Scope 3 GHG emissions from processing of raw materials (GHG Protocol Scope 3 Category 1) and product's end-of-life (GHG Protocol Scope 3 Category 12), 2019 base year and 2024 historical data have been restated in 2025 to account for the integration of three sports plants (Toronto in Canada, Prestons in Australia, and Abu Dhabi in the United Arab Emirates) which were not included until now, and for the update of certain emission factors. 2023 historical data have not been restated.

A new environmental indicator, the percentage of wood that is sustainably sourced, is disclosed for the first time in 2025. The assumptions and methodologies used to prepare this new metric are presented in section 2.3.4.

The environmental indicator related to the collection of post-installation and post-use flooring evolved in 2025 to track more specifically the quantities collected at Tarkett's initiative. Previously in EMEA, the quantities reported were limited to the quantities received and recycled at Tarkett's recycling centers (Clervaux in Luxembourg, Ronneby in Sweden, Jaslo in Poland, and Waalwijk in the Netherlands). In 2025, the quantities reported include material collected at Tarkett's initiative that is sent to third parties for reuse, recycling, and/or disposal. Previous years values have not been restated according to this new methodological approach.

For all other environmental indicators, workforce metrics, health and safety metrics, indicators relating to our Responsible Sourcing Program, and indicators relating to governance, there have been no significant changes in the methodologies used to prepare the metrics compared to previous years, which would require a revision of historical data.

Reporting errors in prior periods

An error was identified in the calculations made for the metric 'Share (in spend) of suppliers who have adhered to Tarkett's Responsible Sourcing Code of Conduct (or equivalent)' in 2024. After correcting this error, the revised value (published in this 2025 Sustainability Statement) for 2024 is 44%, compared to the value of 40% published in our 2024 Sustainability Statement.

No other material reporting error has been identified which would require correcting prior periods' data for metrics disclosed in this sustainability statement.

Disclosures stemming from other legislation or generally accepted sustainability reporting pronouncements

Information provided in the sustainability statement is partially compliant with the reporting requirements from the Global Reporting Initiative (GRI) Standards. GRI disclosures covered in the sustainability statement are listed in the table provided in Appendix 5.1, along with the sections where the information can be found.

Incorporation by reference

No disclosure requirement or specific datapoint is incorporated by reference to any other report, except for the total net revenue mentioned in this report, which is cross-referenced with the value disclosed in the annual Management Report.

1.3 Role of the administrative, management and supervisory bodies (GOV-1)

Preliminary note: information on governance covers the year 2025; it does not consider the changes in the company's governance which occurred in early 2026 further to Tarkett's delisting end of 2025.

Composition and diversity of the Boards

In 2025, Tarkett had a two-tier board structure, with a **Management Board** (2 executive members) and a **Supervisory Board** (11 non-executive members, including 1 member representing the employees and 2 observers).

The members of the Management and Supervisory Boards have experience relevant to the sectors of activities, the products and the geographic locations of Tarkett. Skills possessed by members of the Supervisory Board include industry and sector knowledge, finance and M&A, governance and compensation, marketing and digital, sustainability, and international experience.

At the end of 2025, the proportion of women on the Supervisory Board stood at 50% (4 women vs. 4 men - excluding members representing employees and observers), a higher rate than the legal requirements. Five different nationalities were represented in the Supervisory Board, and the average age of members was 50 years.

The proportion of independent members of the Supervisory Board was equal to 25% (members representing employees and observers are not considered in this calculation).

Roles and responsibilities of the Boards

Tarkett's CEO is responsible for oversight of climate-related and other sustainability issues on the executive Management Board and larger **Executive Management Committee (EMC)**, reporting regularly to the Supervisory Board.

In 2021 the Supervisory Board created a CSR Committee, to assist it in reviewing sustainability risks, opportunities and corresponding strategy and actions. This committee has evolved in 2023 to become the CSR and Innovation Committee, addressing Tarkett's innovation strategy in addition to sustainability topics. In 2024, in the context of the new European Corporate Sustainability Reporting Directive (CSRD), the name of the committee was changed to **Climate, Durability & Innovation Committee**. The role of this committee includes the review of:

- > Tarkett's main sustainability impacts, risks and opportunities;
- > the Group's climate and sustainability policies, commitments, strategy and internal management;

- > reporting, assessment and control systems to enable the Group to produce relevant and consistent non-financial information;
- > the Group's communication to shareholders and other stakeholders, notably with the review of Tarkett's annual sustainability statement;
- > the ratings obtained by the Group from non-financial rating agencies or independent certification / labelling bodies;
- > ethical issues that the Audit, Risks and Compliance Committee may decide to refer;
- > Tarkett's innovation roadmap, set to deliver the company's objective to become the most sustainable and innovative flooring and sport surfaces company.

The Committee, to form its opinion, consults Tarkett's CEO, Chief Sustainability & Safety Officer, and other executives when appropriate, as well as the Group's statutory auditors responsible for certifying sustainability information for the year ending December 31, 2025. It then reports to the Supervisory Board with the findings of its work.

The Climate, Durability & Innovation Committee, which met twice in 2025, reviewed the progress of the indicators defined to monitor the implementation of the Climate and Sustainability Plan, in line with the company's strategy and objectives. It also discussed and listed the skills that all members of the Supervisory Board must acquire on topics that are material to the company, and reviewed the results of the annual update of the Double Materiality Assessment (DMA). In terms of innovation, it reviewed the product launch portfolio of each Division.

Furthermore, the two other existing special committees continue to support the Supervisory Board on certain sustainability aspects related to their area of responsibility:

- > The **Audit, Risks and Compliance Committee** monitors the effectiveness of internal control, internal audit and risk management systems; monitors the Group's exposure to the key risks, including sustainability risks; monitors the process for preparing sustainability information, and the certification of sustainability information by the statutory auditors; and follows-up on the systems put in place regarding compliance and business conduct (including corruption / bribery, fair competition, and more generally compliance with applicable regulations). In 2025, Tarkett's Chief Sustainability & Safety Officer delivered a presentation to the members of the Audit, Risks and Compliance Committee to remind them of the purpose and contents of the Corporate Sustainability Reporting Directive (CSRD), and to share detailed examples of disclosure requirements and data points from the European Sustainability Reporting Standards (ESRS) which are material for Tarkett.

- > The **Nominations, Compensations and Governance Committee** determines and regularly reviews the compensation and benefits awarded to the Company's top executives, including the inclusion of sustainability objectives in the variable compensation criteria.

In 2022, the **Supervisory Board** reviewed and approved the new 5-year strategic plan ImpacT2027, with a clear ambition for Tarkett: to be the easiest, the most innovative, and the most sustainable flooring and sport surfaces company to work for, and to work with. Over the past years, the Supervisory Board has monitored the follow-up and progress of existing actions and targets as part of the ImpacT2027 strategic plan, which includes a clear focus on leading on sustainability, notably on climate change and on the circular economy (e.g., GHG emissions reduction and the transition to a circular economy with the increasing use of recycled secondary raw materials).

Execution of our strategic plan and associated sustainability strategy is monitored by the CEO and the EMC, involving the Divisions' Presidents (Sports, North America, Eastern Europe & APAC, EMEA & Latin America) and the support functions' Executive Vice Presidents / Chief Officers. The EMC meets monthly to review the Group's operational, financial, and non-financial performance, notably the execution of the strategic plan, including the safety, diversity, climate and circular economy objectives, and to discuss business operations and other current sustainability issues.

Other key functions involved in the leadership and execution of our strategic plan and associated sustainability strategy are summarized in the table below.

Function	Key sustainability roles and responsibilities
Chief Sustainability & Safety Officer	<ul style="list-style-type: none"> > Propose necessary update of sustainability strategy to the Executive Management Committee. > Lead the implementation of strategy on sustainability. > Establish Tarkett as a reference regarding climate change and circular economy, working together with Divisions to intensify the reduction of greenhouse gas emissions and deploy circular solutions for our customers. > Support innovation programs for the circular economy and the creation of new business models that contribute to achieving sustainability targets. > Support Divisions to continuously improve safety results.
General Counsel	<ul style="list-style-type: none"> > Support the Divisions in overseeing legal, compliance and insurance issues for their respective scope. > Support the Divisions in ensuring compliance with applicable laws and regulations, as well as the respect of Tarkett's codes on business ethics, anti-corruption and competition.
Chief Financial Officer	<ul style="list-style-type: none"> > Oversee the company risk mapping, risk mitigation, and internal control. > Review business plans and ensure the monitoring of progress against strategic targets.
Presidents of Tarkett's 4 Divisions	<ul style="list-style-type: none"> > Set up specific Division's strategy to achieve Group targets and ensure its operational deployment. This work is led by Division sustainability managers for environmental topics, by Division HR managers for social topics, and by Industrial managers for safety topics. These key focal points mobilize networks of local experts and managers in the plants and sales networks with the assistance of Group support functions. > Manage human resources (diversity and inclusion, career development, social dialogue...). > Ensure product eco-design according to Cradle to Cradle® principles, innovation, and responsible sourcing. > Improve operational and safety performance through Tarkett's World Class Manufacturing system. > Report progress on sustainability to Tarkett Management Board three to four times per year during Management Business Reviews.

Finally, the **Group Sustainability Committee** is composed of the Chief Sustainability & Safety Officer, the Group Sustainability and CSR Expert, Sustainability Managers of each Division, the Group Internal Audit and Control Director, the Group R&D Regulatory Affairs Director, the Director Sustainability and Public Affairs EMEA, and the Group CSR Communication Manager. The role of the committee is to coordinate and to monitor the execution of Tarkett's sustainability strategy; to regularly review the adequation of Tarkett's sustainability strategy and objectives in the light of new risk, opportunity and materiality assessments and internal and external stakeholder dialogue; and to prepare proposals for the Executive Management Committee to ensure Tarkett leads the industry regarding climate change and circular economy.

In 2025 the committee met six times, notably reviewing the climate and circular economy roadmaps deployed in each Division; the annual update of the Double Materiality Assessment; the 2030 sustainability targets; the deployment of knowledge to support the execution of the sustainability strategy; internal and external communication to build a

competitive advantage on sustainability related topics; the change of regulations that could impact the sustainability strategy and priorities; partnerships that could help accelerating the deployment of the strategy; a benchmark of Tarkett results with those of competitors; and a review of short/mid-term must win battles.

Skills and expertise of the Boards

Members of the Supervisory Board possess sustainability skills and expertise based on their education and experience. Such skills cover material impacts, risks and opportunities for Tarkett, including climate change, circular economy, responsible sourcing, health and safety, diversity, and business conduct (anti-corruption, competition, international sanctions).

Members of the Supervisory Board also have access to such skills and expertise by consulting the Group Sustainability Committee, the Chief Sustainability & Safety Officer, and other executives in their respective fields of competence

1.4 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies (GOV-2)

The Supervisory Board is regularly informed (several times per year) of sustainability matters (material impacts, risks and opportunities; implementation of strategic action plans; progress on targets) by the Executive Management Committee (EMC), the Climate, Durability & Innovation Committee, and the Audit, Risks and Compliance Committee. These committees consult, as appropriate, the Group Sustainability Committee, the Chief Sustainability & Safety Officer and other executives in their respective fields of competence, to form their opinion, develop the strategic plan, monitor the implementation of actions, and follow-up on progress compared to targets.

The Supervisory Board then considers this information when monitoring the follow-up and progress of existing actions and targets as part of the strategic plan, and when taking strategic decisions accordingly.

The **Climate, Durability & Innovation Committee** met twice in 2025 and addressed the following sustainability matters:

- > Climate and sustainability roadmap: progress, main achievements and outlook;
- > Assessment of sustainability skills to be acquired by members of the Supervisory Board;
- > Review of annual update of the Double Materiality Assessment (DMA);
- > Innovation: presentation of the product launch portfolio of each Division.

The **Management Board** meets regularly throughout the year, including on a monthly basis as part of the **Executive Management Committee** (EMC) to review the Group's operational and financial performance, and to discuss strategic projects and the business operations of the Group; **Management Business Reviews** (MBRs) with the Divisions are held on a monthly basis and sustainability topics are reviewed three times a year. The following sustainability matters were addressed during some of these meetings throughout 2025:

- > Progress and projections on our annual strategic objectives (safety, climate, circular economy);
- > Progress of our improvement actions (training, innovation and new product launches, development of recycling technologies, material substitution, partnerships...);
- > Results of extra-financial ratings (CDP, EcoVadis);
- > Discussion of gaps in skills, resources, etc., prior to updating the budget and strategic plan;
- > Discussion on the 2030 safety targets and the cultural changes needed to achieve results comparable to those of the best companies across all sectors;
- > Work on prospective scenario analysis: presentation of work carried out within the Carbone 4 IF initiative, which aims to identify risks and opportunities for our activities in the event of various scenarios for 2060.

The **Supervisory Board** met 12 times in 2025 and addressed the following sustainability matters:

> Validation of Tarkett's 2024 Sustainability Statement by the statutory auditors;

- > Annual update of the double materiality assessment required by the Corporate Sustainability Reporting Directive (CSRD);
- > Review of policies, objectives and indicators to align them with the CSRD approach;
- > Review of the Group's 2030 sustainability roadmap.

1.5 Integration of sustainability-related performance in incentive schemes (GOV-3)

The reduction of Scope 1 & 2 greenhouse gas (GHG) emissions and the increase in the percentage of recycled materials used in the manufacture of our products are included each year since 2020 in our **LTIP (Long-Term Incentive Plans)** criteria, accounting for 20% of the criteria (10% each). The reduction of Scope 3 GHG emissions was included for the first time in the 2025-2028 LTIP. In total, some 181 to 240 managers and executives worldwide, depending on the plan, have part of their LTI grant related to the achievement of these two objectives.

Furthermore, all the members of the **Executive Management Committee (EMC)** have:

- > An annual bonus multiplier that applied for the first time on the 2023 annual bonus and results. This multiplier is based on three objectives: Group carbon intensity in kgCO₂e per m² of finished goods manufactured (Scope 1, Scope 2, and Scope 3 for raw materials); safety, with recordable work-related accidents frequency rate [FR1t] objective (Group & Divisions); and Group and Divisions diversity through the percentage of women amongst director level and above. This multiplier impacts the bonus payment (-2% if at least one of the objectives is not reached, +5% if all objectives are reached, and +10% if all objectives are reached and at least one is over-performing).

- > Other individual sustainability objectives depending on their areas of responsibilities which impact their variable compensation (between 5 and 10% of their annual bonus).

Incentive schemes are regularly assessed by the Nominations, Compensations and Governance Committee and validated by the Group Supervisory Board.

1.6 Statement on due diligence (GOV-4)

In line with the requirements of Article L. 225-102-4 of the French commercial code (*Code de commerce*), Tarkett develops and implements a vigilance plan based on due diligence to identify risks and prevent potential violations of human rights and fundamental liberties, adverse impacts on the health and safety of people and on the environment. This vigilance plan and the due diligence process cover Tarkett's own operations and our suppliers / subcontractors in the upstream value chain. The vigilance plan and due diligence process are incorporated into the Group's sustainability strategy and policies, as summarized in the below table.

Core elements of due diligence / vigilance plan	Sections of the statement	Short description
Embedding due diligence in governance, strategy and business model	1.4 / 1.5	Key sustainability impacts addressed by the Boards, integrated in incentive schemes, and considered for the strategic plan.
Engaging with affected stakeholders in all key steps of the due diligence	1.9	Affected stakeholders (employees, suppliers, subcontractors) engaged through various means.
Identification and assessment of negative impacts and risks (risk mapping and assessment procedures)	1.11	<p>Double Materiality Assessment (DMA) conducted to identify and assess impacts, risks and opportunities (IROs) throughout Tarkett's value chain (own operations, upstream, downstream).</p> <p>For own operations, DMA informed by local assessments as part of management systems (e.g., ISO45001 for health and safety; ISO14001 and ISO50001 for environment and energy) and audits (e.g., external audits by ERM).</p> <p>For suppliers, DMA informed by the procurement CSR risk mapping, the third-party supplier CSR evaluation by EcoVadis, and the results of specific audits (e.g., ethical audits covering labor practices / working conditions, health and safety, and environmental management by QIMA in Asia).</p>
Taking actions to address those negative impacts and risks	2.1.3 / 2.2.2 / 2.3.2 / 3.1.4/4.3	Actions taken to address material negative impacts and risks are described in the relevant sections of the sustainability statement.
Monitoring the effectiveness of these actions	2.1.4 / 2.2.3 / 2.3.3 / 3.1.5	The effectiveness of the actions is monitored through targets and KPIs, as disclosed in the relevant sections of the sustainability statement.
Alert mechanism and grievance system	3.1.3 / 4.1	Compliance Hotline accessible from 150 countries and Ethics Hotline in the United States and in Canada.

1.7 Risk management and internal controls over sustainability reporting (GOV-5)

The reporting process of sustainability indicators is managed and consolidated by the Group Sustainability department with the support from the Divisions and sites, and from different relevant functions (including Operations, HR, Procurement, Finance, Legal, Research & Development...). It is a detailed and rigorous reporting process documented in a comprehensive CSR reporting guide, which provides the Group and all teams involved in sustainability reporting at all levels of the organization with clear instructions, definitions and guidelines. This guide, which is reviewed annually, describes in detail sustainability reporting principles, the scope, the definition of indicators, as well as the tools / calculation methods and controls carried out by contributors at the local and at the Group level. The process and the key performance indicators relating to material topics are covered by the work of the internal audit teams and by the work of the Group's statutory auditors responsible for certifying sustainability information for the year ending December 31, 2025.

The Group follows dashboards to allow accountability and management of sustainability performance at each level, which notably include Tarkett's environmental and social objectives for 2025 and 2030. In 2022 Tarkett implemented a new web-based CSR reporting tool, Reporting 21, to further facilitate data controls and access at all levels to sustainability results and KPIs. This tool centralizes CSR metrics and KPIs: data already collected in other tools (e.g. Workday for HR data, BITS for environmental and safety data, Magnitude for production volumes) is regularly injected into Reporting 21, while other data is reported directly in Reporting 21. The easy-to-use tool allows the creation and regular monitoring of dashboards on sustainability topics such as environmental performance, employee safety, diversity... This enables the different entities to drive their performance and focus their efforts on the material challenges associated with their local activities. The analysis of indicators over time is crucial to measure progress achieved, identify room for improvement and the challenges which still need to be tackled, and implement ambitious

and pragmatic action plans. Progress review meetings are also jointly organized at different levels: Group, Divisions, functions and sites, and as part of specific "networks" (Operations, HR, etc.). In 2025, the coordination between the Group and the Divisions on sustainability reporting was strengthened with the set-up of regular (monthly / quarterly) meetings to measure progress and discuss challenges, and the organization of training sessions (with supporting slide packs and short videos) for onboarding newcomers and as refresher for existing reporting contributors.

Sustainability reporting-related risks are identified through the controls and audits (internal and external) performed on reported data. The main sustainability reporting related risks identified include data accuracy (due to errors and/or misunderstanding of definitions, which may be exacerbated in case of change of contributors), data completeness, and consistency of data between different reporting streams. The mitigation strategies for these risks include regular communication and training of contributors, use of automated tools, several levels of controls over the data (automated controls in the tools, controls at site, Divisions and/or Group level), and internal and external audits. In 2025, a specific training was delivered to internal auditors and to controllers of selected key plants to provide them with the skills to support the sustainability reporting process and help ensure data accuracy and completeness. Internal audit teams conducted audits on social indicators for Tarkett Sports entities, and on environmental indicators for four Tarkett North America plants in 2025; in 2026, they plan to conduct audits on selected sustainability indicators for circa 10 plants.

Findings from controls and audits are integrated into the relevant reporting processes on a continual improvement basis. Findings from internal and external audits are reported to the Audit, Risks and Compliance Committee.

1.8 Strategy, business model and value chain (SBM-1)

Key elements of the strategy that relate to or affect sustainability matters

We offer our customers one of the largest portfolios of **flooring and sports surface solutions**: resilient flooring (vinyl and linoleum); parquet and laminate flooring; carpets; rubber flooring and accessories; artificial turf (synthetic grass); athletic tracks; indoor sports flooring; tennis courts.

Markets served by Tarkett include commercial (health care & aged care, education, workplace, hospitality, sports) and residential, and cover both new construction and renovation, in more than 100 countries worldwide.

The Group has a broad and diversified **customer** base, including wholesalers / distributors, do-it-yourself (DIY) stores, independent retailers, general contractors, project managers, installers, and specifiers (architects, designers). Distributors are the Group's principal customers and represent most of the sales volume, followed by retail chains (including DIY chains).

Headcount of Tarkett employees by geographical area is provided in the below table.

Region	Number of employees (headcount as of 31/12/2025)
Europe (Corporate, EMEA, Tarkett Sports EMEA)	4,366
North America (Tarkett North America, Tarkett Sports North America)	4,294
Rest of World (Tarkett Eastern Europe, Asia, Latin America, Australia & New Zealand, Tarkett Sports Australia)	3,098

Total net revenue for 2025 amounted to 3,346 millions of euros (as per the consolidated financial statements as of December 31, 2025 disclosed in the Management Report).

As part of its **Impact2027 strategic plan** presented in 2022, Tarkett has set key company-wide medium- and long-term sustainability objectives. Several of these objectives, which had been set for 2025, have been revised and extended to 2030. These objectives, along with the progress achieved in 2025, are summarized in the table below:

Topic	Objective	2025 Status
Greenhouse gas (GHG) emissions	Reduce absolute scope 1 and 2 GHG emissions by 50% by 2030 from a 2019 base year and reduce absolute scope 3 GHG emissions from purchased goods and services and end-of-life treatment of sold products by 27.5% within the same timeframe	-46% for Scope 1 & 2 -25% for Scope 3
Circular Economy	Triple the share of recycled raw materials for the manufacturing of flooring and sports surface products from 10% in 2018 to 30% by 2030	19.8%
Safety	By 2030, reduce the recordable work-related accidents ¹ frequency rate [FR1t] to 1.0 for all employees at plants, offices and warehouses, and to 6 for employees at Tarkett Sports installations	2.45 total Group
Diversity	Increase the share of women among managers and senior executives to 30% by 2025 and to one third by 2030	29%

¹ Recordable work-related accidents include both Lost Time Accidents (LTA - including fatalities) where the individuals are unavailable to attend work for a period greater than 24 hours; and Non-Lost Time Accidents (NLTA) where the individuals are able to come back to work within 24 hours even if moved to a job with 'light duties'.

The Impact2027 strategic plan presented in 2022 will guide Tarkett until 2027. It is built on the conviction that Tarkett has an impact on people's lives, that we must act now to curb climate change, and that experience makes the difference. This strategic framework is the result of work engaged by the Executive Management Committee, aiming at clarifying our vision, what our future holds and defining strategic axes for the years to come. It is designed with a clear ambition for Tarkett: to be the easiest, the most innovative, and the most sustainable flooring and sport surfaces company to work for, and to work with. Impact 2027 is based on 4 pillars: Empower our high-performing teams, to deliver on the promise; Offer our customers a best-in-class experience; Create innovative products and services; Lead with sustainability. Our commitment to social and environmental responsibility is embedded in our strategy through the fourth pillar and integrated in all our activities.

Tarkett recognized for its ESG performance

	<p>EcoVadis: Platinum in 2025 (overall score of 86/100), placing Tarkett in the top 1% of the 130,000 rated companies across 185 countries. Tarkett is the only multi-product company in the flooring and sports surfaces sector to achieve this level of EcoVadis rating.</p>
	<p>CDP Climate Rating: Maintained A score - leadership level - in January 2026, placing Tarkett in the top 4% performing out of over 20,000 rated companies.</p>

To deliver our strategic plan and achieve our ambitious goals in terms of climate change and circular economy, we are facing several **challenges** along the way:

- > We push for a rapid transformation, and we encourage our partners to do the same. This transformation requires everyone to participate.
- > Today, not all customers are willing to pay a price premium for lower carbon solutions. Moreover, we are competing against imported products from Asia that have abnormally low prices and are made with a higher environmental footprint.
- > Better regulation will be essential to encourage our customers to return materials at the end of use, rather than going to incineration.

	<p>Europe's Climate Leaders: Named one of Europe's Climate Leaders by the Financial Times and German research company Statista for the third year in a row; ranking in the top 5 of the Construction & Building Materials sector and the only flooring and sports surfaces manufacturer to successfully join that ranking.</p>
<p>WE SUPPORT</p> 	<p>UN Global Compact: First flooring manufacturer to join the United Nations Global Compact in 2010.</p>

Tarkett contributes to 10 of the 17 UN Sustainable Development Goals



Business model and value chain

Our business model and value chain are presented in an infographic at the beginning of this Sustainability Statement.

1.9 Interests and views of stakeholders (SBM-2)

For each key stakeholder's group, the main means of engagement, its frequency, its purpose and outcomes are summarized in the below table.

Key stakeholders	Main means of engagement	Frequency	Main purpose and outcomes of engagement
Main shareholders / investors	<ul style="list-style-type: none"> > Tarkett Group (https://www.tarkett-group.com), Divisions and countries websites 	Throughout the year	Share Tarkett's sustainability strategy with the financial community (shareholders, investors, creditors)
Banks / insurance companies	<ul style="list-style-type: none"> > Response to questions on ESG topics from investors, creditors, analysts, and rating agencies > Presentations to creditors / asset management companies > Supervisory Board and its Climate, Durability & Innovation Committee > Shareholder's Annual General Meeting > Financial statements / Management Report / Sustainability Statement 	<p>5-12 times per year</p> <p>Up to 4 times per year</p>	Take shareholder's inputs / requests into account when defining the Group strategic plan
Raw materials suppliers (PVC, plasticizers, wood, polymers, fibers, rubber, cork...)	<ul style="list-style-type: none"> • Business contractualization • Responsible sourcing program: supplier code of conduct, supplier CSR assessment / audits, raw material assessments... 	> 12 times per year	<p>Secure supply of quality raw materials at reasonable prices</p> <p>Ensure business is conducted with responsible suppliers</p> <p>Develop supply of low carbon / circular (e.g., recycled) raw materials</p>
Reverse logistics and recycling partners	<ul style="list-style-type: none"> • Business contractualization • ReStart® take-back and recycling program for post-installation and end-of-use flooring • Third-party recycling programs (e.g. Valobat in France, Carpet America Recovery Effort in US) • FieldTurf's circular approach to both grass yarn and turf production, and Infill Take Back program 	> 12 times per year	Increase the quantity of post-installation and post-use flooring and sports surfaces collected and recycled (instead of landfilled / incinerated)

Key stakeholders	Main means of engagement	Frequency	Main purpose and outcomes of engagement
Trade associations / business networks / academic institutions	<p>Regular research projects, meetings, workshops, conferences, events as part of the membership / participation in trade associations / business networks and as part of exchanges with scientific and academic institutions:</p> <ul style="list-style-type: none"> Industry trade and professional associations (e.g. VinylPlus®, European Plastics Converters, European Parquet Federation, European Resilient Flooring Manufacturers' Institute – ERFMI, Resilient Floor Covering Institute – RFCI, Vinyl Sustainability Council, U.S. Green Building Council, Carpet and Rug Institute – CRI, National Stewardship Action Council - NSAC, Multilayer Modular Flooring Association – MMFA, Ecopreneur.eu, Green Sports Alliance, EMEA Synthetic Turf Council - ESTC...) Scientific institutes and experts (e.g. Cradle to Cradle Products Innovation Institute – C2CPII, Environmental Protection Encouragement Agency – EPEA, French National Institute for Circular Economy – INEC, Carbone 4...) Industry projects (e.g. EU Circular Plastics Alliance, ERFMI Circular Economy Platform, Upcyclea Circular Buildings Platform, Terra Matters pilot Product Circularity Data Sheet - PCDS Platform in Luxembourg, Product Environmental Footprint Category Rules – PEFCR for synthetic turf...) Participation in United Nations Environment Program (UNEP) international conferences, e.g., UNEP Open-ended Working Group (OEWG) of the Global Framework on Chemicals, UNEP WEF (World Economic Forum) Beating Plastic Pollution: Solutions Day Global sports federations (e.g., FIFA for football; FIH for field hockey; World Rugby; World Athletics) to define sustainability standards for sports surfaces Think tanks (e.g. Globe EU Bee Group, Circular Sweden and Cireko in Sweden, The Shift Project, Green Future Lab...) 	> 12 times per year	<p>Discuss and understand upcoming sustainability-related regulations</p> <p>Support the development of low carbon / circular products</p>
Regulatory bodies at regional (e.g. EU) and national levels	<ul style="list-style-type: none"> Public consultations (e.g. at EU level: EU Taxonomy, Digital Product Passport, Circular Economy Act, Standardization Regulation revision; at national level: floor covering Nordic Swan ecolabel consultation in Sweden) Public-Private projects (e.g. Circular Flooring EU, EU Circular Plastics Alliance) Participation in the European Commission Circular Economy Platform Participation in standardization work (e.g. Cradle to Cradle Certified, CEN standard defining the content of the Digital Product Passport for flooring, CEN/TC 134 on product category rules for flooring environmental product declarations, ISO TC323 on future ISO Circular Economy standard) Meetings with EU authorities and Members of the European Parliament (MEPs), e.g. visit of MEPs to the Clervaux plant in Luxembourg, various meetings with DG Environment and DG Grow policy officers 	<p>5-12 times per year</p> <p>Up to 4 times per year</p>	<p>Discuss and understand upcoming sustainability-related regulations</p> <p>Support the development of low carbon / circular products</p>

Key stakeholders	Main means of engagement	Frequency	Main purpose and outcomes of engagement
Customers: distributors, retail chains / DIY stores, building contractors, specifiers (architects, designers), installers End-users: facility occupants / users, facility managers	<ul style="list-style-type: none"> • Social media, internet, email • Tarkett showrooms • Tarkett Academy & continual professional development (CPD) • Transparency tools: Material Health Statements (MHS®), Environmental Product Declarations (EPDs), Green Building Cards, Cradle to Cradle® certification, ISCC Plus Sustainability Declaration for FieldTurf artificial turf, and other product certifications and information tools • Product brochures and documentation • Tarkett ReStart® take-back and recycling program • Conferences, exhibitions, trade shows • Tarkett hosted events (Circles of Architects, Inspire Circularity, Design Days, Sustainability Leadership Summit, Circularity Summit) and webinars • Tarkett Green Tours on our production sites • White papers 	<p>> 12 times per year</p> <p>5-12 times per year</p> <p>Up to 4 times per year</p>	<p>Gather customer's needs / expectations and support the development of products meeting these needs / expectations (e.g., low carbon, circular...)</p>
All employees (managers, technical, blue collars) Trade unions	<ul style="list-style-type: none"> • Multidisciplinary working groups • Tarkett Connect intranet & Workday • Internal communities (e.g. Safety, Environment) • Employee Resource Groups (ERGs) 	<p>> 12 times per year</p> <p>5-12 times per year</p>	<p>Ensure the health, safety and well-being of our employees</p> <p>Provide a diverse and inclusive workplace to our employees</p>
Executive Management Committee Supervisory Board / Management Board	<ul style="list-style-type: none"> • Focus days / weeks (e.g. Global Safety Day, Sustainability Week) • Employee feedback surveys • Internal webinars • Annual meeting and quarterly conference calls on financial, strategic and CSR topics for senior executives • Social dialogue with worker representatives, such as with the Tarkett Forum in Europe • Annual Performance and Development Dialogue 	<p>Up to 4 times per year</p>	

The interests and views of stakeholders, gathered and understood through the continual engagement with key stakeholders, have been considered in the double materiality assessment (DMA) conducted to determine material impacts, risks and opportunities (as described in section 1.11).

When relevant to the Group's strategy and business model, interests and views of key stakeholders are shared with the Management and Supervisory Boards to inform the strategic plan.

1.10 Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

The material impacts, risks and opportunities (IROs) for Tarkett, as identified by the double materiality assessment (DMA), are summarized in the below table, along with information on their location in the value chain, their time horizons, their effects on the strategy, the plans to address them, the resilience of Tarkett business model to these IROs, and the related disclosure requirements (DRs) / sections of the sustainability statement where additional details can be found.

Topic	IRO description	I/R/O	Value chain location	Time horizon	Effects on strategy / Plans to address IROs / Resilience	DRs / sections of the report
Climate change adaptation	Risk of production interruption at a Tarkett's site due to climate change impacts (e.g., damages from acute or chronic weather-related events such as floods, landslides, wildfires, sea level rise). <i>[physical risk]</i>	R	Own operations	Medium to Long	<ul style="list-style-type: none"> > Limited number of sites heavily exposed. > Flood protection barriers at sites currently most exposed to flooding (Dendermonde in Belgium, Bačka Palanka in Serbia). > For Ronneby (Sweden), which is exposed to long-term sea level rise / coastal flooding, study conducted to assess the possibility of mitigating the risk, for example by transferring the plant to another location (postponed for now given the cost and the complexity of implementing such a solution). 	See 'Focus' box below the table
Energy	Energy consumption at Tarkett manufacturing sites.	I	Own operations	Short	<ul style="list-style-type: none"> > Scope 1 & 2 GHG reduction target (SBTi validated) of -50% by 2030 compared to 2019 (-46% achieved in 2025). > Energy reduction / efficiency projects; ISO50001 certification at production sites. 	DR E1-1 to E1-6
Climate change mitigation – Scope 1 & 2	Scope 1 & 2 GHG emissions.	I	Own operations	Short	<ul style="list-style-type: none"> > Renewable energy sources at production sites (biomass, geothermal, solar panels). > Renewable electricity contracts. > Electrification of natural gas boilers. 	Sections 2.1.1 to 2.1.6
Climate change mitigation – Scope 3 Category 1 Raw materials	Scope 3 GHG emissions from the processing of raw materials.	I	Upstream	Short		
	Risk of raw material's price increase due to carbon taxes, higher energy costs, higher production costs for manufacturing low carbon materials.					DR E1-1 to E1-4; E1-6
	Risk of low-carbon raw materials shortages and/or price increases if the demand for such materials is higher than the supply. <i>[transition risks]</i>	R	Upstream	Medium to Long		Sections 2.1.1 to 2.1.4.;2.1.6
	Opportunity to source low-carbon materials to reduce the carbon footprint of Tarkett products.	O	Upstream	Short to Medium		

Topic	IRO description	I/R/O	Value chain location	Time horizon	Effects on strategy / Plans to address IROs / Resilience	DRs / sections of the report
Resource use	Consumption of fossil and non-abundant mineral resources, potentially participating in natural resources depletion.	I	Upstream	Short		
	Using recycled materials from closed-loop / open-loop recycling enables diverting these materials from landfilling / incineration. <i>[positive impact]</i>					
	Risk of price increase of fossil-based raw materials due to additional taxes / strengthened regulations on these materials.	R	Upstream	Medium to Long		DR E5-1 to E5-4
	Risk of shortages and/or price increases of renewable / recycled materials if the demand for such materials is higher than the supply.					
Risk of strengthened regulations regarding the minimum share of renewable / recycled materials in products.	O	Upstream	Short to Medium			
Opportunity to reduce the cost of raw materials and the dependency to fossil-based and nature-based raw materials by increasing the share of recycled materials in Tarkett products.						
Climate change mitigation – Scope 3 Category 4 & 9 Transportation	Scope 3 GHG emissions from transportation (raw materials to Tarkett sites, inter-site transportation, distribution of products to customers).	I	Upstream	Short	No monitoring, no target and no action plan on GHG emissions from transportation: not considered a strategic / priority matter at this stage (limited influence / leverage; no significant risk, opportunity or stakeholder's expectation on this matter).	DR E1-6

Topic	IRO description	I/R/O	Value chain location	Time horizon	Effects on strategy / Plans to address IROs / Resilience	DRs / sections of the report
Climate change mitigation – Scope 3 Category 12 End-of-life	Scope 3 GHG emissions from the end-of-life treatment of Tarkett products.	I	Downstream	Short	<ul style="list-style-type: none"> > Post-installation and end-of-use flooring take-back and recycling (ReStart® program). > FieldTurf's Infill Take Back program. 	DR E1-1 to E1-4; E1-6 Sections 2.1.1 to 2.1.4; 2.1.6
	Management of Tarkett product's installation / end-of-life waste, which may lead to environmental impacts / pollution if improperly disposed of / landfilled / incinerated.	I	Downstream	Short	<ul style="list-style-type: none"> > Eco-designing the flooring installation system for easy removal and effective recycling (smart click systems, loose-lay technology). > Reusing flooring and sports surfaces when possible. 	DR E5-1 to E5-3; E5-5
End-of-life waste	Opportunity to increase collection and recycling of post-installation and post-use flooring and sports surfaces, in turn reducing the cost of and reliance on virgin raw materials.	O	Downstream	Short to Medium	<ul style="list-style-type: none"> > R&D recycling programs. > Participation in / collaboration with industry trade and professional associations, scientific institutes and experts, industry projects, think tanks. 	Sections 2.3.1 to 2.3.3; 2.3.5
	Risk of suppliers, candidates / employees, and/or distributors / customers not willing to work for / with Tarkett if the company is seen as not making sufficient efforts to reduce GHG emissions (reputational issue). <i>[transition risk]</i>	R	Own operations	Medium to Long		
Climate change mitigation / Circular economy	Risk of reduced sales if Tarkett products are not sufficiently low carbon / circular to meet market's / customer's expectations; if they are not compliant with new climate regulations; or if they become too expensive due to the price of raw materials. <i>[transition risks]</i>	R	Downstream	Medium to Long	See above.	See above.
	Opportunity to increase sales / market shares by developing low carbon / circular products aligned with market expectations.	O	Downstream	Short to Medium		

Topic	IRO description	I/R/O	Value chain location	Time horizon	Effects on strategy / Plans to address IROs / Resilience	DRs / sections of the report
Pollution / water	Air emissions, discharge of effluents, and/or potential accidental spill from the processing of raw materials at / upstream of supplier's sites.	I	Upstream	Short	<ul style="list-style-type: none"> > Procurement CSR risk mapping. > Responsible Sourcing Code of Conduct for Tarkett Suppliers, with requirements covering environmental stewardship / pollution, restricted substances, water use and wastewater. 	
	Use of hazardous / toxic substances, including substances of (very high) concern at supplier's sites, which may impact the health of the workers and pollute the environment if improperly discharged.	I	Upstream	Short	<ul style="list-style-type: none"> > 2030 target of 75% of suppliers (in spend) who have adhered to Tarkett's Responsible Sourcing Code of Conduct or equivalent (53% achieved in 2025). > Integration of social and environmental criteria in supplier contracts. 	DR E2-1 to E2-3; E3-1 to E3-3
	Withdrawal and consumption of water at supplier's sites, which may exacerbate water scarcity in water-stress areas and which may compete with usage by local communities.	I	Upstream	Short	<ul style="list-style-type: none"> > Third-party CSR assessment of suppliers by EcoVadis (83% of requested suppliers, i.e. considered at greater risk, have conducted the assessment). > Third-party on-site audits for highest-risk and/or low performing suppliers. 	Sections 2.2.1 to 2.2.3
Microplastics	Microplastics are part of some Tarkett products (rubber infill in artificial turfs), and may pollute the environment if improperly discharged during the use phase of the products.	I	Downstream	Short	<ul style="list-style-type: none"> > Development of artificial turfs with no infill or with natural bio-based infill (cork, olive cores, coconut peat, corn cob). > Control measures (lining, containment) on existing SBR (synthetic-based rubber) turfs to prevent rubber infill from escaping the fields. 	
Production waste	Production waste generated at Tarkett's sites, which may lead to environmental impacts / pollution if improperly disposed of / landfilled / incinerated.	I	Own operations	Short	<ul style="list-style-type: none"> > Reprocessing and internal recycling of post-manufacturing waste. > External recovery / recycling of other industrial waste. > Minimization of landfilling. 	DR E5-1 to E5-3; E5-5 Sections 2.3.1 to 2.3.3; 2.3.5

Topic	IRO description	I/R/O	Value chain location	Time horizon	Effects on strategy / Plans to address IROs / Resilience	DRs / sections of the report
Health and safety	Potential occupational injuries and/or illnesses of Tarkett workers (own employees and temporary workers) ¹ .	I	Own operations	Short	<ul style="list-style-type: none"> > Target to reach a recordable work-related accidents frequency rate [FR1t] of 1.0 for own employees at plants, offices and warehouses, and of 6 for employees at Tarkett Sports installations by 2030 (2.45 achieved overall in 2025). > 67% of the Group's manufacturing sites, covering 77% of the manufacturing workforce, certified to the ISO 45001 health and safety standards. > World Class Manufacturing (WCM); Safety pledge; Global Safety Day. > Safety action plan, procedures, standards and rules, training, incentives, assessments, reporting and good practice sharing. 	DR S1-1; S1-4; S1-5; S1-14 Sections 3.1.1; 3.1.4; 3.1.5; 3.1.9
Diversity and inclusion	Potential positive impacts on Tarkett workers (e.g. on their working conditions and/or their well-being in the work environment if they feel respected, included and valued for who they are) by providing them with a diverse and inclusive workplace. <i>[positive impact]</i>	I	Own operations	Short	<ul style="list-style-type: none"> > Target of 30% of women in management by 2025 and one third by 2030 (29% achieved in 2025). > European Network for Women in Leadership (WIL Europe). > * Diversity Fresk in EMEA. > Adherence to the Diversity Charter ("Charte de la Diversité") in France. > Gender Equality Certification in Italy. > Equity, Diversity, and Inclusion (EDI) program in TNA. 	DR S1-1; S1-4; S1-5; S1-9 Sections 3.1.1; 3.1.4; 3.1.5; 3.1.8

¹ Health and safety incidents may occur in any country / at any site of Tarkett operations, but each case would be an individual / isolated incident.

Topic	IRO description	I/R/O	Value chain location	Time horizon	Effects on strategy / Plans to address IROs / Resilience	DRs / sections of the report
Corruption / bribery	Risk of non-compliance with the system in place to prevent corruption and/or risk of acts of corruption by Tarkett, if any, generating potential warnings, fines, lawsuits and/or reputational issues.	R	Own operations	Short	<ul style="list-style-type: none"> > Code of Ethics covering: Fighting corruption; Maintaining healthy and fair competition; Compliance with international sanctions programs. > Anti-corruption Code of Conduct. 	
Fair competition	Risk of breaches of applicable competition laws, if any, generating potential warnings, fines, lawsuits and/or reputational issues. <i>[Entity-specific]</i>	R	Own operations	Short	<ul style="list-style-type: none"> > Corruption Prevention Program. > Competition Policy. > International Sanctions Policy. 	DR G1-1, G1-3, G1-4
International sanctions	Risk of breaches of applicable international sanctions programs, if any, generating potential warnings, fines, lawsuits and/or reputational issues. <i>[Entity-specific]</i>	R	Own operations	Short	<ul style="list-style-type: none"> > Whistleblowing systems (Ethics Hotline in the US and Canada; Compliance Hotline in other countries). > Compliance training program. 	Sections 4.1; 4.3., 4.4

Notes to the table:

- > Positive impacts are clearly identified as such (by '*positive impact*' at the end of the IRO description); impacts which do not have this indication are (potential) negative impacts.
- > For climate-related risks, it is clearly mentioned whether they are physical risks or transition risks.
- > All material opportunities are actual opportunities already pursued by Tarkett.
- > Current financial effects of the ROs have not been quantified, and are currently not expected to be significant.
- > Anticipated financial effects of the ROs not disclosed for 2025 (phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive).
- > Entity-specific IROs (not covered by ESRS) are identified by the mention *[Entity-specific]*.

The following topics, while considered important and appropriately dealt with locally, have not been assessed as material from an impact, risk or opportunity perspective for Tarkett as a whole:

- > **Working conditions for Tarkett own workforce:** In most regions / countries where Tarkett operates (e.g. Europe and North America which together represent circa 70% of our workforce by end 2025), strong social regulations are in place in terms of working conditions (e.g. contract's types, working hours, minimum wages, parental leave, freedom of association, social dialogue), and respecting these applicable regulations is sufficient to ensure that there would be no significant negative impact on our workers. Similarly, because strong social regulations are in effect in most regions / countries where Tarkett operates, any positive impact on our own workers by providing them with working conditions over and above existing regulations would not be material. For the same reasons, the risk for Tarkett if own workers would not be provided with good working conditions is limited; as is the opportunity if own workers would be provided with working conditions significantly over and above existing regulations. In all its countries of operation, Tarkett endeavors to comply with or exceed local social regulations in terms of working conditions (e.g., in terms of minimum wage in line with the European Pay Transparency and Living Wage Directives; in terms of health protection / life insurance / maternity leave with Tarkett Safety Net).
- > **Training and skills development for Tarkett own workforce:** While the training and skills development of our workforce is important, Tarkett has not identified any significant negative impact on the engagement, well-being or productivity of its employees as a whole in the event of a limited offer of training and skills development. Similarly, if Tarkett provides good training and development opportunities to its own workforce, the positive impacts on their well-being and personal fulfillment would be limited in scale. In terms of scope, only the population of white collars would significantly be concerned by such positive impacts, as training and development opportunities are more limited for blue collars. The risk for Tarkett if own workers would not be provided with good training and development opportunities is also limited (e.g. some employees may leave the company, productivity may slightly decline...); as is the opportunity (e.g. in terms of improved productivity, reduced turnover and human resources costs) if own workers would be provided with good training and development opportunities. As a conclusion, the training and skills development of our workforce is important and is appropriately dealt with locally: Tarkett does provide various learning programs to its employees depending on their needs (through Learning Management Systems - Workday Learning, LinkedIn Learning -, and through formal training and coaching programs), organizes their professional development (through Performance and Development Reviews, Talent Reviews, Individual Development Plans...), and fosters career mobility, all of which are managed at Division / regional / country levels. However, for Tarkett as a whole, this topic is not considered material as it does not generate any significant impact, risk or opportunity for the company globally. *Note: It should be noted that this topic is focused on training for the purpose of skills and career development. Mandatory health and safety training is thus not considered under this topic, but is addressed under the health and safety of our workforce, which is a material topic for the Group.*
- > **Human rights in the upstream value chain:** Most Tarkett suppliers operate in countries where the human rights risk is limited, and cases of human rights infringement in the upstream value chain, if any, would be isolated events, localized to a few countries at higher risk such as China. Based on our analysis and on the volumes of raw materials procured in countries at higher risk, the impacts and risks associated with human rights in the upstream value chain have not been assessed as material. Nonetheless, Tarkett treats this matter with the utmost importance. Respect for human rights is indeed an essential part of our vision and of our Responsible Sourcing Program: our Code of Conduct for Tarkett Suppliers covers the topics of modern slavery / forced labor, child labor, working conditions, freedom of association and discrimination, among others. We request our suppliers to adhere to our Code of Conduct, and we perform supplier's evaluation through third-party CSR assessments and targeted onsite audits.

Focus: Resilience to climate-related risks

Physical risks

Three Tarkett manufacturing sites are known to be mainly exposed to climate-related physical events: Bačka Palanka (Serbia) near the Danube River (flooding), Dendermonde (Belgium) in a flood area (flooding), and Ronneby (Sweden) near the sea (long-term sea level rise / coastal flooding). Flood protection barriers are present at the Dendermonde and Bačka Palanka sites. For Ronneby, a study was conducted to assess the possibility of mitigating such a risk of sea level rise, for example by transferring the plant to another location; given the cost and the complexity of implementing such a solution, it was decided to postpone the realization of this project for now.

In 2025, a study was conducted to assess the exposure of all Tarkett manufacturing sites to 17 chronic and acute climate hazards (water stress, sea level rise, wildfire, cyclones, storms, floods, landslides...) by 2030 and 2050 under the SSP5-8.5 "high-reference" scenario (+4.4°C by 2100), using the AXA Altitude climate tool. This study highlighted that several of our plants may be exposed to climate physical risks such as floods, landslides or wildfires by 2030 under the SSP5-8.5 scenario.

We consequently worked with the concerned sites to estimate the likelihood of these risks actually materializing in the short- to medium-term based on the local situations, and understand whether the sites had implemented appropriate measures to mitigate the impacts in case of occurrence. It was assessed that, for all the sites, either the likelihood of occurrence was very low in the short- to medium-term, and/or that appropriate preparedness / mitigation measures were in place (e.g., flood protection barriers, protection against wildfires).

Apart from the long-term Ronneby exposure to sea level rise / coastal flooding, it was thus concluded that the level of exposure of our sites to changing climate acute and chronic events is currently limited and does not require significant action at this stage to ensure resilience. We will continue to monitor these risks for our manufacturing sites potentially exposed in the medium- to long-term.

Transition risks

In 2020-2021, Tarkett conducted, with the assistance of Carbone 4 (an independent climate consulting firm), a quantitative scenario-based foresight analysis to measure activity against different future scenarios, identifying the risks and opportunities in each scenario and assessing the resilience of our business.

Two different scenarios leading to a low-carbon world were considered (pro-techno scenario and sobriety scenario – defined by considering various parameters such as GDP, population / demographic evolution, energy transition / needs, territorial dynamics, socio-economic environment, regulations, technologies, geopolitics...). The level of risk was assessed in both scenarios for different time horizons (2030, 2040 and 2050) in terms of: procurement of petrochemical-based raw materials, procurement of wood, transport, volume demand in flooring and artificial turf, and product category attractiveness.

Only one risk related to the attractiveness of PVC products was assessed as high in the sobriety scenario. All other risks were assessed as either low or medium in both scenarios, confirming the current resilience of our business model to the climate-related transition risks.

In 2025, Tarkett started to actively participate in Carbone 4 IF initiative, which develops and tests new tools and methods to imagine futures that fit within planetary boundaries. As part of this initiative, Carbone 4 develops, along with research and corporate partners, several scenarios which are physically possible, based on lifestyle evolutions, industry evolutions, and planetary environmental limits. In the coming years, Tarkett intends to leverage on these new scenarios, once they are finalized and actionable, to refine our analysis of climate-related transition risks and assess the resilience of our business model to these risks.

1.11 Description of the process to identify and assess material impacts, risks and opportunities (IRO-1)

The **Double Materiality Assessment (DMA)** process / methodology followed by Tarkett has been developed in compliance with the requirements on double materiality of the European Sustainability Reporting Standard 1 (ESRS 1) *General requirements*, and is consistent with *EFRAG IG 1: Materiality assessment implementation guidance* (May 2024). It is also aligned with Tarkett's global risk mapping methodology.

The first DMA exercise was conducted during the first half of 2024, and is then expected to be revised annually. It was led by a **Core Team** consisting of the Chief Sustainability & Safety Officer (member of Executive Management Committee), the Group Internal Audit and Control Director (to ensure integration and consistency with the overall Group risk management process), the Group General Counsel (for the governance / business conduct aspects), and the Group R&D Regulatory Affairs Director. The results of the DMA have been approved by the members of the Management Board (Tarkett's Chief Executive Officer and Chief Financial Officer), and have been presented to the Audit, Risks and Compliance Committee.

The **first step** of the DMA was to obtain an **understanding of the context**. To this end:

- > A mapping of Tarkett's value chain was developed to ensure that all steps and activities of the value chain were considered in the assessment (upstream – raw materials manufacturing; own operations – product manufacturing by Tarkett; downstream – product distribution, installation, use and end-of-life).
- > A mapping of all Tarkett's stakeholders was established, identifying for each category of stakeholders: who are the main stakeholders for Tarkett, where they are located along the value chain, what are the existing means / forms of dialogue and its frequency, what information is available to inform the DMA, and a screening of the topics the stakeholders are mainly concerned with / interested in. The interests and views of stakeholders have been considered based on information gathered by internal experts (procurement, operations, marketing, human resources...) through their continual engagement with key stakeholders.
- > A screening of ESG matters throughout the value chain was conducted:
 - For Tarkett manufacturing sites, the screening was based on actual social and environmental data available from the existing sustainability reporting process;
 - For the upstream value chain, the screening was based on available data on raw materials and suppliers from the supply chain / procurement teams;
 - For the downstream value chain, the screening was based on available data on products and customers from the sustainability / marketing teams.

The **second step** of the DMA was to **identify the sustainability matters and their related impacts, risks and opportunities (IROs)**:

- > A complete list of sustainability matters, broken-down into topics, sub-topics and sub-sub-topics, was derived from the generic list provided in ESRS 1 AR16, and completed by additional / specific elements from other standards (such as Global Reporting Initiative - GRI, and Sustainability Accounting Standards Board - SASB) and from Tarkett's entity-specific matters.
- > For each (sub-sub-)topic, a comprehensive list of possible IROs throughout the value chain was established, considering the different time horizons (short, medium and long term). Two types of risks and opportunities were identified: those arising from impacts, and those which are independent (not linked to an impact).

The **third step** was to make the **assessment of each IRO** based on the following criteria:

- > For impacts, the assessment is based on:
 - the scale (i.e. the magnitude of the impact on people – human rights, living / working conditions, health and safety, local communities; or on the environment – climate change, pollution, water, resources, biodiversity);
 - the scope (i.e. the extent of the impact in terms of number of people impacted or geographical spread);
 - and for negative impacts, the remediability (i.e. whether the impact is reversible or not).

Combining these three criteria provides the severity of the impact, which is then weighted by the likelihood of occurrence for potential impacts to obtain a gross impact materiality score (between 0.5 - the lowest level of impact, and 4 - the highest level of impact). The different levels for the scale, scope and remediability are defined based on a mix of qualitative and quantitative thresholds.

- > For risks and opportunities, the potential magnitude of financial effects is defined based on five criteria: strategic, financial, operational, compliance, reputational. These criteria are the same as those used for the Group general risk mapping, thus ensuring an integration and consistency of the sustainability DMA with the overall Group risk management process. The different levels for the five criteria (from 1 - low to 4 - major) are defined based on a mix of qualitative and quantitative thresholds. The magnitude is then weighted by the likelihood of occurrence to obtain a gross financial materiality score (between 0.5 - the lowest level of risk / opportunity, and 4 - the highest level of risk / opportunity).

The assessment of the IROs was made in several steps (preliminary assessment, review with the Core Team, review with internal experts / stakeholders) during a total of 8 workshops which involved over 45 experts from all Divisions in the different geographic regions (North America – TNA, Europe and Latin America - EMEA & LATAM, Eastern Europe and Asia Pacific - TEE & APAC for flooring activities; and one Division covering Sports activity globally - Tarkett Sports). The main functions consulted included Operations, Human Resources, Purchasing, Sustainability, Legal / Compliance, and Internal Audit.

The **fourth step** was to **consolidate the results** of the assessment: considering the selected scoring methodology described in the third step, which leads to IRO scores between 0.5 and 4, a materiality threshold of 2.5 (out of 4) was determined to be the most relevant; all IROs above a score of 2.5 are thus considered material, in turn determining which sustainability matters / topics are material (from an impact and/or a financial perspective).

The DMA covers all Tarkett operations (manufacturing and other sites; Tarkett own employees and temporary workers), the upstream value chain (raw materials manufacturing by suppliers) and the downstream value chain (product distribution, sales and installation by customers; product use by end-users; product end-of-life). Consideration was given to specific activities (e.g. manufacturing, logistics, recycling...), to the different product categories (e.g., various types of flooring, artificial turfs), to the different geographies (e.g. to evaluate the inherent exposure to human rights or corruption issues), and to the different categories of people potentially impacted (e.g., for Tarkett own workforce, consideration was given to people with particular characteristics who could be more exposed, such as blue collars more exposed to health and safety risks; or women, persons with disabilities, migrant workers more exposed to discrimination / unequal treatment).

The **first annual review and update of the DMA** was conducted between April and October 2025. Considering that there has been no significant change in Tarkett's activities, manufacturing sites, or value chain in 2025, no new IRO was identified, and a thorough revision of the DMA was not considered necessary. There has also been no change in the IRO scoring methodology and thresholds in 2025.

The 2025 annual review and update of the DMA was based on the following additional work and inputs: a quantitative analysis of Tarkett manufacturing sites' and highest-risk suppliers' exposure to climate hazards, using the AXA Altitude climate tool; a benchmark of 2024 Sustainability Statements for a selection of French SBF120 companies; the feedback provided by our statutory auditors based on their analysis and experience of the first year of CSRD implementation.

These additional work / inputs suggested a need to review the materiality assessment for several non-material topics / IROs related to climate adaptation in the supply chain, environmental matters for own operations, social matters for own workforce, human rights in the upstream value chain, consumer's information, and product's health and safety. The IROs related to these topics were thus reviewed and discussed during ad-hoc meetings to determine whether they should be updated and whether some of these IROs / topics should be reconsidered as material. The conclusion of this review was that the original assessment performed in 2024 for all IROs (whether material or non-material) was still considered relevant and valid considering the size, geographical locations, supply chain, and types of products of Tarkett.

A total of 30 IROs emerged as material from the DMA exercise, covering 17 different sustainability matters / topics (as summarized in section 1.10)¹. These material IROs and sustainability matters / topics are those covered by this sustainability statement.

¹ Some of the material IROs (and related sustainability matters / topics), which are closely interrelated, have been merged / consolidated in the IRO summary table in section #REF, for simplification and to avoid repetitions.

Focus: Identification and assessment of material climate-related IROs

For identifying material **impacts on climate change**, Tarkett has leveraged on the comprehensive greenhouse gas (GHG) inventory conducted in 2019 for Scope 1, Scope 2 and Scope 3 (all applicable categories of the GHG Protocol), and which is updated annually for Scope 1, Scope 2 and the significant Scope 3 categories (refer to section 2.1.6 for details).

For identifying **climate-related physical risks** in our own operations and in our supply chain, we have assessed the exposure of all Tarkett manufacturing sites and of over 170 supplier's manufacturing sites worldwide to 17 chronic and acute climate hazards by 2030 and 2050 under the SSP5-8.5 "high-reference" scenario (+4.4°C by 2100), using the AXA Altitude climate tool (as described in section 1.10).

For identifying **climate-related transition risks and opportunities** throughout the value chain, we have leveraged on the quantitative scenario-based foresight analysis conducted in 2020-2021 with the assistance of Carbone 4. For this analysis, two different scenarios leading to a well-below 2°C low-carbon world were considered, and the level of risk was assessed in both scenarios for different time horizons (2030, 2040 and 2050), as described in section 1.10. As part of the DMA exercise, this study was completed by an assessment (partly quantitative, partly qualitative) of various relevant climate-related transition events such as increased pricing of GHG emissions, lower carbon products, changing customer behavior / preferences, increased costs of raw materials, strengthened regulations... As mentioned in section 1.10, we intend to leverage on the new scenarios being developed by Carbone 4 as part of the IF initiative to refine our analysis of climate-related transition risks and opportunities in future years.

Note regarding the identification and assessment of biodiversity-related IROs: As part of the DMA exercise, the impacts and dependencies on biodiversity and ecosystems, and the transition and physical risks related to biodiversity and ecosystems were evaluated at own site locations and throughout the upstream and downstream value chain. No biodiversity-related opportunity was identified. The DMA exercise concluded that there are no material biodiversity-related IROs throughout Tarkett value chain. Tarkett does not have sites located in or near biodiversity-sensitive areas, and it was not assessed necessary to implement specific biodiversity mitigation measures at our sites.

1.12 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement (IRO-2)

The tables in Appendix 5.2 provide:

- > The list of the disclosure requirements complied with in preparing the sustainability statement (based on the outcomes of the double materiality assessment), including the sections where the related disclosures are located in the sustainability statement.
- > The list of all the datapoints that derive from other EU legislation (as listed in ESRS 2 Appendix B), including the sections where the related disclosures are located in the sustainability statement for material datapoints (and for not-material datapoints, the mention 'Not material').

For all material topics and disclosure requirements (based on the outcomes of the double materiality assessment), a separate qualitative review has been conducted for every single datapoint, to determine (i) whether the datapoint was applicable to Tarkett, and if so (ii) whether it was relevant for Tarkett (in terms of the significance of the information in relation to the matter and/or in terms of the capacity of the information to meet decision-making needs / expectations of users of the sustainability statement).

2. Environmental information

2.1 Climate Change (ESRS E1)

2.1.1 Transition plan for climate change mitigation (E1-1)

Tarkett has implemented a **climate transition plan**, which includes the following key characteristics:

- > A 2030 Scope 1, 2 and 3 GHG reduction target, compatible with limiting global warming to 1.5°C / well-below 2°C in line with the Paris Agreement, has been defined and validated by the Science Based Targets initiative (SBTi) (see section 2.1.4 for details on the target and on progress achieved).
- > The key decarbonization levers and actions planned to achieve the target include (see section 2.1.3 for details):
 - For Scope 1 & 2 GHG emissions¹: energy reduction / efficiency projects, electrification of natural gas boilers, renewable energy sources at production sites (biomass, geothermal, solar), and renewable electricity contracts (e.g., through Guarantees of Origin – GO, Renewable Energy Certificates - REC, or equivalent);
 - For Scope 3 GHG emissions: switching to raw materials with lower carbon footprints over their lifecycle (e.g. biomaterials, recycled materials, substitution of polymers having a high carbon footprint by lower ones), increasing the rate of recycling of products at their end-of-life (and injecting the materials back into their value chain), reducing the weight of our products per square meter, and developing products that can be installed without glue.
- > Significant Opex / Capex (if any) to support the above key decarbonization levers and actions are provided in section 2.1.3. Local teams in the Divisions are accountable for selecting the most appropriate solutions and securing the resources to achieve the GHG emissions reduction targets. Consequently, we currently do not have a consolidated view of the necessary investments and funding required overall at Group level to support the implementation of our transition plan and the achievement of our 2030 Scope 1, 2 and 3 GHG reduction target. We are working on this and expect to publish more information in subsequent annual reports.

> The climate transition plan is embedded in Tarkett's Impact2027 strategic plan, under the pillar 'Lead with sustainability' (the GHG reduction target being one of the key objectives of Impact2027). The GHG emission reduction target, its timeline and the pathways to achieve it have been approved by the Supervisory Board.

Regarding the Group's transition plan for climate change mitigation, it aims to provide an understanding of the Group's past, current and future mitigation efforts to ensure that its strategy and business model are compatible with the transition to a sustainable economy.

It is understood, however, that to date there is no consensus on targets or trajectories for reducing greenhouse gas emissions at the level of a company (objectives being set at national levels), which would make it possible to guarantee the compatibility of a strategy with a scenario limiting global warming to 1.5 °C, in line with the Paris Agreement.

However, private initiatives are developing methodologies to help companies set targets that are compatible with these international agreements. Tarkett has decided to follow the methodology proposed by the Science Based Targets initiative (SBTi) to define its greenhouse gas reduction targets. Tarkett obtained official SBTi validation in December 2022.

It should be noted that Tarkett is not excluded from the EU Paris-aligned Benchmarks.

¹ Note on potential locked-in GHG emissions from our key assets: these emissions primarily concern natural gas-fired equipment (such as boilers) at our manufacturing sites and are not a significant concern for the following reasons: the concerned assets are progressively replaced by electrical or biomass equipment whenever technically and economically feasible; they generate limited amounts of GHG emissions; they do not create a significant transition risk; and they do not jeopardize the achievement of our 2030 Scope 1 & 2 SBTi GHG emission reduction target.

2.1.2 Policies related to climate change (E1-2)

Tarkett Code of Ethics

Our **Code of Ethics** (2025 edition) sets out Tarkett's ethical expectations and standards for all our directors, managers, employees and representatives worldwide. It is set in three parts and addresses various topics:

- > Our commitments as a player in an ethically demanding business environment (covering corruption, conflicts of interest, fair competition, international sanctions, confidentiality...);
- > Our commitments as an employer (covering human rights, health and safety, inclusion and diversity, social dialogue...);
- > Our commitments as a socially responsible and accountable company (covering the environment, the local communities, the quality of our products, privacy and personal data...).

The Code of Ethics addresses the interests and views of our key stakeholders: our employees (by committing to respect for individuals, by opposing all forms of discrimination, and by promoting health and safety in the workplace); our customers (by complying with contractual obligations while aiming to exceed their expectations); our suppliers and partners (by complying with clear contractual conditions); and the community (by respecting local laws and protecting the environment).

The Code of Ethics is endorsed by the Chief Executive Officer and Chairman of the Management Board, is publicly available to all stakeholders on the Group's corporate website, and is translated into 17 languages on Tarkett's intranet for our employees.

Combating climate change through climate mitigation is a clear commitment stated in the environmental section of our Code of Ethics, as Tarkett undertakes to limit the scale of climate change by respecting the objectives defined by the Paris Agreement. The environmental section of our Code of Ethics describes our high-level commitments to reducing our Scope 1 and 2 GHG emissions in our own operations, and our Scope 3 GHG emissions in our upstream and downstream value chain. It refers to our new standalone Environmental, Climate and Circular Economy Policy for details, as described thereafter.

Tarkett Environmental, Climate and Circular Economy Policy

In 2025, we identified the need to develop a separate environmental policy to define in more detail our commitments and our actions to achieve our strategic climate and circular economy objectives.

This new **Environmental, Climate and Circular Economy Policy**:

- > Describes the context of planetary boundaries;
- > Reminds of our key environmental objectives;
- > Lists our environmental, climate and circular economy commitments in our own operations, in our upstream supply chain and in our downstream value chain;
- > Describes collaboration and engagement with our stakeholders (suppliers, customers, logistics / recycling partners, trade associations, regulatory bodies) to define new models;
- > Clarifies the governance and responsibilities for implementing the policy;
- > Explains internal and external communication channels to report on progress.

The policy covers all our activities and geographies throughout our value chain. It is endorsed by the Chief Executive Officer and Chairman of the Management Board, and by the Chief Sustainability & Safety Officer. It is publicly available to all stakeholders on the Group's corporate website, and to all employees on Tarkett's intranet.

In terms of climate change, our Environmental, Climate and Circular Economy Policy describes our commitments and actions to:

- > Reduce Scope 1 and 2 GHG emissions in our own operations;
- > Decarbonize our upstream supply chain and reduce Scope 3 GHG emissions related to our raw materials, through collaboration with suppliers and careful raw materials selection;
- > Minimize the carbon footprint of our products over their full lifecycle through eco-design;
- > Reduce the Scope 3 GHG emissions related to the end-of-life of our products, by implementing programs to collect and recycle or reuse our products after installation and at the end-of-use.
- > Apply an internal shadow carbon price to assess the carbon impact of our investments and encourage projects that reduce our carbon footprint.

Responsible Sourcing Code of Conduct for Tarkett Suppliers

The **Responsible Sourcing Code of Conduct for Tarkett Suppliers** (Version 1.0) provides a clear and common set of requirements relating to the three pillars of our Responsible Sourcing Program (namely Sourcing healthy and sustainable materials; Ensuring Suppliers conduct their business ethically, with respect for human rights and fair treatment of a safe and healthy workforce; and Ensuring Suppliers manage their operations with environmental responsibility), and aims to promote continuous improvement for our suppliers. It covers the topics of modern slavery, child labor, freedom of association, discrimination, health and safety, working conditions, business ethics, and environmental stewardship.

Climate Change (ESRS E1)

The Code of Conduct for Tarkett Suppliers applies to any company, corporation or individual supplying a product, raw material or service to Tarkett.

It is consistent with the fundamental international labor standards as defined by the ILO Declaration of Fundamental Principles and Rights at Work, and with the ten principles of the United Nations Global Compact; and it intends to contribute to the United Nations' Sustainable Development Goals.

2.1.3 Actions / resources in relation to climate change (E1-3)

Main actions related to climate change mitigation – Reduction of energy consumption and Scope 1 & 2 GHG emissions

Our main actions to reduce our Scope 1 and 2 GHG emissions include energy efficiency projects, electrification of gas-powered equipment, development of on-site renewable energy production, and procurement of renewable electricity.

In 2023, we launched the Greenergy project with the aim to further reduce our Scope 1 and 2 GHG emissions, while at the same time reducing our exposure to the price volatility of certificates of origin, which guarantee the allocation of renewable energy. We therefore looked at opportunities at our most energy-intensive sites in Europe, the US and Serbia, ranking each opportunity according to the amount of emissions reduced and the abatement cost per ton of CO₂e. The study concluded that the opportunities are mainly in Europe, where energy prices are much higher than in the US, government subsidies are often available and new renewable energy capacity offers possibilities. The project continued in 2024 to confirm the most relevant near-term opportunities. This enabled to identify 10 priority projects related to the installation of photovoltaic panels, the implementation of Corporate Purchase Power Agreement (CPPA) contracts, and the electrification of building's heating systems with heat pumps. To be implemented between 2024 and 2028, the total benefit of these projects is expected to be a reduction of 24,000 tCO₂e (i.e. 10% of our Scope 1 and 2 GHG emissions) for a total cost of circa 4-5 million €.

Details on Scope 1 and 2 GHG emissions reduction projects implemented in recent years and planned for the future are provided in the following sections.

Improving energy efficiency

Tarkett is committed to constantly improving energy efficiency in its operations to limit its impact on the climate and to reduce costs. All plants track and report their energy usage every month, map and analyze consumption and implement energy saving measures which include energy efficiency in production processes (heat recovery, equipment replacement, process optimization, cooling ...) and energy efficiency in buildings (heating, lighting, insulation...).

The Code of Conduct for Tarkett Suppliers is endorsed by the Executive Management Committee, is publicly available to all stakeholders on the Group's corporate website, and is translated into 15 languages on Tarkett's intranet for our employees.

In terms of climate change, it requires suppliers of raw materials and finished goods to track energy consumption / calculate GHG emissions; set targets for reductions of emissions and review these on an annual basis; and to provide information on GHG at product level or share of renewable energy used for the manufacture of the material.

Some of our plants follow the ISO 50001 standard to develop an energy management system and support a more efficient use of their energy. By end 2025, 33% of our plants covering 42% of our total energy consumption were certified to ISO 50001, including all Tarkett European sites that employ more than 250 people.

Key actions taken in past years and planned for the coming years to reduce energy consumption and resulting Scope 1 & 2 GHG emissions include:

- > In Luxembourg, Tarkett responded in October 2025 to a call for projects from the Luxembourg government, with the aim of reducing our Scope 1 GHG emissions by electrifying the production of heat for manufacturing processes at our Clervaux site (replacing a gas boiler with an electric one). In January 2026, the Luxembourg government approved the application and awarded the state subsidy to Tarkett. Alongside this project, the Clervaux site is planning to install a heat pump to heat its buildings. These two projects aim to halve the site's Scope 1 GHG emissions, with an expected reduction of circa 2,200 tCO₂e/year.
- > At our Bačka Palanka site (Serbia), we installed in 2024 a new, more efficient pump for textile heating, leading to GHG emissions reduction of circa 250 tCO₂e/year.
- > At our Mytishchi site (Russia), we installed in 2025 a new electrical boiler in replacement of the current natural gas boiler; powered by 100% renewable electricity, the new boiler is expected to lead to a GHG emissions reduction of circa 160 tCO₂e/year thanks to avoided natural gas consumption.
- > At our Beijing site (China), the increase of granulation speed in 2023 enabled to reduce the electricity consumption of the site by circa 200 MWh/year; in 2025, we replaced outdated motors with variable frequency motors, which is expected to lead to an additional reduction of electricity consumption by circa 40 MWh/year.
- > At our Farnham site (Canada), we implemented in 2023 a heat recovery process from the chilling system. Total investment for this project amounted to circa 500 k€, for GHG emissions reductions of circa 1,900 tCO₂e/year.

Developing on-site renewable energy production

Developing the use and production of renewable energy on our sites represents one solution to reduce Tarkett's GHG emissions. Key actions taken in past years and planned for the coming years in this area include:

- > Wood dust from our production is used as biomass for energy production at six of our plants: Hanaskog (Sweden); Narni (Italy); Orzechowo (Poland); Kalush (Ukraine); Bačka Palanka (Serbia) and Mytishchi (Russia). The same energy consumption using natural gas would emit 12.4ktCO₂e more Scope 1 GHG emissions equivalent to 9.1% of total 2025 Scope 1 & market-based Scope 2 GHG emissions.
- > At our Bačka Palanka site (Serbia), we implemented a new 3 MW biomass boiler using saw dust from wood production process and wooden saw dust from milling process, which was commissioned in October 2023 and became fully operational in 2024. The project involved a total investment of circa 2.4 million € and leads to Scope 1 GHG emissions reduction of circa 950 tCO₂e/year.
- > Solar energy is produced and consumed:
 - At our carpet sites in Dendermonde (Belgium) and in Waalwijk (Netherlands);
 - At the linoleum site in Narni (Italy) where additional solar panels were installed in 2025 (for a total investment of 450 k€), and which also uses on-site produced geothermal energy;
 - At our Tarkett sports plant in Prestons (Australia), where the plant is equipped with 660 solar panels generating 100% of its electricity requirements;
 - At our wood and laminate plant in Orzechowo (Poland), where a photovoltaic installation was commissioned in 2023; and
 - At our plant in Kalush (Ukraine), where solar panels were installed in 2024 to support production and street lighting.
- > A project is also ongoing in Konz (Germany) to install solar panels on roof areas, for a total investment of ca. 120 k€.
- > At our plant near Clervaux (Luxembourg), 2,200 solar panels are installed in the parking lot of our plant to produce renewable electricity which is fed to the power grid.
- > At our Bačka Palanka site (Serbia), we plan on installing in 2026 a solar power plant which will produce circa 18% of the electricity needs of the site, for a total investment of circa 250 k€.

Procuring renewable electricity

Purchasing certified renewable electricity (e.g., through Renewable Energy Certificates - REC, Guarantees of Origin – GO, or equivalent) is another lever to reduce our Scope 2 market-based GHG emissions.

In 2025, 16 plants purchased 100% renewable electricity:

- > Jaslo and Orzechowo (Poland), Abtsteinach and Konz (Germany), Chagrin Falls and Middlefield (United States), Narni (Italy), Dendermonde (Belgium), Waalwijk (Netherlands), Bačka Palanka (Serbia), Tuzla (Turkey), and Jacareí (Brazil), which already procured 100% renewable electricity in 2024;
- > Clervaux (Luxembourg) and Mytishchi (Russia), which already procured some renewable electricity in 2024, and achieved 100% in 2025;
- > Dalton Smith and Calhoun (United States), which achieved 100% renewable electricity coverage for the first time in 2025 through the purchase of RECs.

Three other plants (Otradny in Russia, Ronneby in Sweden, Florence West in the United States) have purchased electricity with renewable attributes which cover part of their electricity consumption. Collectively this prevents some 92 ktCO₂e per year of greenhouse gas emissions (base 2025 for these plants), the equivalent of 67% of total 2025 Scope 1 and market-based Scope 2 GHG emissions.

Opportunities for Corporate Purchase Power Agreements (CPPAs) had been identified at several EMEA sites (Clervaux in Luxembourg, Konz and Abtsteinach in Germany) for possible implementation between 2025 and 2027. After more detailed studies, CPPA projects were put on hold in 2025, waiting for better renewable energy sourcing conditions and better economic conditions.

Climate Change (ESRS E1)

Main actions related to climate change mitigation – Reduction of Scope 3 GHG emissions

The key decarbonization levers and main actions to reduce our Scope 3 GHG emissions are the following:

- > Procuring more externally sourced low carbon materials for our products (e.g. recycled, renewable, bio-sourced), including secondary raw materials from other industries;
- > Optimizing internal recycling of post-manufacturing Tarkett flooring and sports surface waste;

- > Collecting and (internally) recycling post-installation and end-of-use flooring and sports surface waste;
- > Reducing the weight of our products per square meter.

This includes new technologies such as new techniques of recycling and new types of low carbon raw materials.

All these decarbonization levers / actions are closely tied to the topics of resource use and circular economy, and are thus described in detail in section 2.3.2.

2.1.4 Targets related to climate change (E1-4)

In line with its commitment to combating climate change through climate mitigation, as set out in the Code of Ethics, Tarkett has defined in 2021 a new target of 30% reduction of our combined Scope 1, Scope 2 (market-based) and Scope 3 (category 1 related to purchased goods and category 12 related to end-of-life treatment of sold products) GHG emissions by 2030 compared to 2019 (used as the most representative base year, pre-Covid crisis). This overarching target is made up of the two following science-based targets:

- > Reduce absolute Scope 1 and Scope 2 (market-based) GHG emissions 50% by 2030 from a 2019 base year (baseline value: 252 ktCO₂e); and
- > Reduce absolute Scope 3 GHG emissions from purchased goods and services and end-of-life treatment of sold products 27.5% by 2030 from a 2019 base year (baseline value: 1,768 ktCO₂e).

The target's boundary includes emissions from the combustion, processing, and distribution of bioenergy, as well as removals from land use associated with bioenergy feedstocks; but excludes other GHG removals, carbon credits or avoided emissions. All relevant greenhouse gases (namely CO₂, CH₄ and N₂O) are included in the target's boundary.

In line with the Paris Agreement, the Scope 1 & 2 target is aligned with the objective of limiting the global temperature rise to 1.5°C, while the Scope 3 target is aligned with a well-below 2°C trajectory (WB2D).

These targets were established following the GHG Protocol standard¹, and the methodology and criteria of the Science Based Target initiative (SBTi):

- > For Scope 1 & 2, 100% of energy-related GHG emissions from Tarkett plants are included in the target. GHG emissions associated with refrigerant's leakages (e.g., from air conditioning equipment) are not included in the target (estimated to represent circa 0.3% of total Scope 1 GHG emissions); neither are energy-related GHG emissions from commercial and administrative offices (estimated at less than 1% of total Scope 1 & 2 GHG emissions).
- > For Scope 3, a comprehensive GHG inventory was developed based on data for base year 2019, covering all categories of the GHG Protocol Scope 3 standard² which are applicable to Tarkett³. Based on this inventory and following SBTi criteria, the Scope 3 target was defined to include Scope 3 GHG emissions from purchased goods and services (category 1) and end-of-life treatment of sold products (category 12) only, two categories which represent together more than two thirds of total Scope 3 GHG emissions (73% for base year 2019).

¹ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

² GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

³ Namely: category 1 – purchased goods and services; category 2 – capital goods; category 3 – fuel and energy-related activities; category 4 – upstream transportation; category 5 – waste generated in operations; category 6 – business travel; category 7 – employee commuting; category 9 – downstream transportation; category 10 – processing (installation) of sold products; category 12 – end-of-life treatment of sold products

Both the Scope 1 & 2 target, and the Scope 3 target were validated by the SBTi in December 2022.

The main decarbonization levers for achieving our GHG emissions reduction targets are described in the previous section 2.1.3. These objectives, action levers and associated actions have been identified and updated through a process which begun in 2020. Between 2020 and 2021, the consulting firm Carbone 4 assisted us in measuring our carbon footprint and identifying the risks and opportunities associated with the “low-carbon transition”. These analyses enabled us to define GHG emission reduction targets in line with the Paris Agreement (+1.5°C and WB2D). They also enabled us to identify and prioritize the main action levers (renewable energies, biomaterials, implementation of the circular economy principles to substitute virgin materials with recycled materials and eliminate the incineration of our products at end-of-life). Scenario-based prospective analysis has enabled us to qualify and quantify the main long-term risks and opportunities (cost of decarbonizing our upstream value chain, changes in demand for our product categories in each market segment). Based on all this work, we defined the “Sustainability” pillars of our ImpactT 2027 strategy. Since then, we have been implementing this strategy. For example, between 2023 and 2024, with the support of Blunomy, we defined the priorities for reducing Scope 1 and 2 GHG emissions (electrification, biomass, green hydrogen, installation of solar panels, and implementation of Corporate Power Purchase Agreements - CPPAs). Moreover, two key levers to further develop to achieve our Scope 3 target are the increased intake of recycled PVC into vinyl products and next generation close loop recycling for carpets. For the latter, Tarkett has invested in the past years several million euros to develop carpet recycling capacity in Europe and the USA (Waalwijk in the Netherlands, Jaslo in Poland and Dalton in the United States).

An annual volume growth of circa 4% per year is expected between 2024 and 2030, thus requiring even more GHG reduction projects to counteract the volume growth and meet our GHG emissions reduction targets.

In 2025, the following progress has been made against our GHG emissions reduction targets (refer to section 2.1.6 for details on how GHG emissions are calculated and monitored):

- > -46% of absolute Scope 1 and market-based Scope 2 GHG emissions compared to 2019 (vs. 2030 target of -50%);
- > -25% of absolute Scope 3 (categories 1 and 12) GHG emissions compared to 2019 (vs. 2030 target of -27.5%).

We are on track to achieve our Scope 1 & 2 target by 2030. We have made good progress on our Scope 3 target, and we need to further accelerate on the Scope 3 decarbonization levers to be able to achieve our target.

2.1.5 Energy consumption and mix (E1-5)

Energy consumption

The total energy consumption of Tarkett manufacturing sites, disaggregated by type / source, is presented in the below table.

Energy consumption and mix	2025	2024	2023
Fuel consumption from crude oil and petroleum products (MWh)	13,109	21,760	15,986
Fuel consumption from natural gas (MWh)	376,375	411,521	421,715
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	86,459	108,086	79,883
Total fossil energy consumption (MWh)	475,944	541,367	517,584
Share of fossil sources in total energy consumption (%)	51.2%	55.6%	52.6%
Consumption from nuclear sources (MWh)	57,416	99,760	84,135
Share of consumption from nuclear sources in total energy consumption (%)	6.2%	10.2%	8.5%
Fuel consumption for renewable sources, including biomass / biofuel (MWh)	71,450	70,023	69,573
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	324,170	262,849	312,828
Consumption of self-generated non-fuel renewable energy, including solar / geothermal (MWh)	1,368	829	853
Total renewable energy consumption (MWh)	396,988	333,701	383,254
Share of renewable sources in total energy consumption (%)	42.7%	34.2%	38.9%
Total energy consumption (MWh)	930,348	974,828	984,973

The following definitions / methodologies / assumptions apply to the reported energy consumption data:

- > Fuel consumption from crude oil and petroleum products includes the consumption of fuel oil, liquefied petroleum gas, propane and/or butane, and other petroleum gas (e.g. ethane).
- > Fuel consumption for renewable sources includes the consumption of biomass and biofuel.
- > Consumption of self-generated non-fuel renewable energy includes geothermal, solar thermal and solar photovoltaic energy produced on site. It excludes the purchase of renewable electricity reported separately under purchased electricity.
- > Consumption of purchased or acquired electricity, heat, steam, and cooling mainly covers purchased electricity, but also a small amount (<1%) of purchased heat from a district heating network for one plant. The consumption is then split between the

sources of production of the purchased electricity / heat (from fossil sources, from nuclear sources, and from renewable sources). Consumption of electricity from renewable sources includes purchased electricity with renewable attributes (Renewable Energy Certificates - REC, Guarantees of Origin - GO, green tariffs or other instruments) and the residual mix renewable share of purchased electricity not covered by renewable attributes.

- > Energy consumption at the plants is reported monthly based on invoiced quantities, direct measurement from meters, or documented calculation / estimation as last resort. Data is converted from local monitoring units to MWh using supplier specific or standard conversion factors.
- > There is no consumption of coal or coal products at any Tarkett manufacturing site.

Climate Change (ESRS E1)

Our total energy consumption decreased by 4.6% between 2024 and 2025 thanks to energy efficiency and reduction projects implemented at the plants. We observe a decrease in the consumption of natural gas in relation to the electrification of gas-powered equipment; and a shift from purchased electricity from conventional sources towards electricity from renewable sources, thanks to increased purchase of certified renewable electricity through Renewable Energy Certificates, Guarantees of Origin, or equivalent.

Energy intensity

Tarkett activities (manufacturing of flooring and sports surfaces) are classified under high-climate impact sectors according to the NACE classification¹ (Section C – Manufacturing). The energy intensity based on net revenue presented in the below table thus covers all Tarkett activities, and has been calculated by dividing the total energy consumption (in MWh) by the total net revenue (in €, as per the consolidated financial statements as of December 31, 2025 disclosed in the Management Report).

Energy intensity based on net revenue	2025	2024	2023	% Variation 2025/2024
Total energy consumption per net revenue (MWh/€)	0.000278	0.000293	0.000293	-5%

2.1.6 Gross Scopes 1, 2, 3 and Total GHG emissions (E1-6)

Tarkett's GHG emissions inventory is aligned with the GHG Protocol standard². It includes the relevant greenhouse gases in relation to our activities (namely CO₂, CH₄ and N₂O) and uses the Global Warming Potential (GWP) values from the IPCC Fifth Assessment Report (AR5) based on a 100-year time horizon to calculate CO₂e emissions of non-CO₂ gases.

The operational control consolidation approach is applied to the compilation of the GHG inventory. There has been no change in this chosen approach compared to previous years which reflects Tarkett's historical engagement to manage environmental impacts where it has operational control. In 2025, there is one entity (Tarkett M WALL HOLDING BV, a wall coverings company based in the Netherlands) over which Tarkett has financial control (and which is fully integrated in financial statements) but not operational control (and which is therefore not integrated in the GHG inventory). There are no entities in which Tarkett has operational control and not financial control.

Gross Scope 1 & 2 GHG emissions

Gross Scope 1 & 2 GHG emissions from Tarkett manufacturing sites are presented in the summary table at the end of this section.

For Scope 1 & 2, 100% of energy-related GHG emissions from Tarkett plants are included in the inventory. GHG emissions associated with refrigerant's leakages (e.g., from air conditioning equipment) are not included (estimated to represent circa 0.3% of total Scope 1 GHG emissions); neither are energy-related GHG emissions from commercial (sales) and administrative offices (estimated at less than 1% of total Scope 1 & 2 GHG emissions).

Scope 1 GHG emissions are calculated based on the consumption of natural gas, fuel oil, LPG, propane, butane, other petroleum gas (e.g. ethane), CO₂ refrigerant (CO₂ consumption to produce dry ice at one site), biomass and biofuel, multiplied by their respective emission factors (taken from Defra's 2025 - UK Government conversion factors for company reporting of greenhouse gas emissions). For biomass / biofuel consumption this relates only to CH₄ and N₂O emissions (net CO₂ emissions are considered to be nil, since the fuel source itself absorbs an equivalent amount of CO₂ during the growth phase as the amount of CO₂ released through combustion); out of scope biogenic CO₂ emissions are however reported separately.

¹ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2
² The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

Climate Change (ESRS E1)

Car leasing GHG emissions (not updated since 2019 due to their small contribution) were calculated based on the annual number of kilometers and fuel type of vehicle indicated in car leasing contracts for teams in Corporate, EMEA, Latin America, Eastern Europe and for some of Sport. Data was extrapolated for North America based on the share of workers and using the data from EMEA as a reference. Conversion to CO₂ equivalent emissions was made using the GHG Protocol transport tool version 2.6.

Scope 2 GHG emissions are reported according to both the location-based and market-based approaches.

Gross location-based Scope 2 GHG emissions are calculated based on the electricity consumption multiplied by the location-based emission factors, where the location-based method reflects the average GHG emissions intensity of grids on which energy consumption occurs, using mostly grid-average emission factor data. GHG emissions related to purchased steam consumption in 2023 were calculated by multiplying this consumption by an emission factor related to the consumption of electricity produced by coal combustion.

Gross market-based Scope 2 GHG emissions are calculated based on the electricity consumption multiplied by a market-based emission factor which corresponds to the characteristics of the electricity purchased. For purchased renewable electricity (e.g. Renewable Energy Certificates - REC, Guarantees of Origin - GO), the factor is 0 kgCO₂e/kWh. In other cases, the supplier specific emission factor communicated by the electricity provider is considered, or, in the absence of a specific supplier factor, the emission factor based on the regional electricity generation mix, or the residual mix (AIB 2024 data published in 2025), or finally the default location-based emission factor.

Scope 2 location-based emission factors are taken from 3 sources: (i) Defra 2025 for UK purchased electricity and for Scope 2 emissions associated to purchased steam consumption in 2023 (electricity generation based on coal combustion); (ii) US EPA: eGRID 2023 - Subregion Emissions – Greenhouse Gases for US regional purchased electricity and (iii) IEA Emission Factors Package 2025 edition (considering 2023 results) for all other countries' purchased electricity.

Emission factors applied do not enable to separate the percentage of biomass or biogenic CO₂ from Scope 2 GHG emissions.

In 2025, 57% of our purchased electricity originates from specific renewable energy contract instruments with renewable attributes, such as REC, GO, green tariffs or other instruments.

Gross Scope 3 GHG emissions

For **Scope 3**, a comprehensive and full **GHG inventory** was developed based on data for base year 2019, covering all categories of the GHG Protocol Scope 3 standard¹ which are applicable to Tarkett, namely:

- > Category 1 – purchased goods and services (calculated based on raw material purchases and available relevant emission factors for the processing of materials).
- > Category 2 – capital goods (related to company electronic devices, factory buildings and production lines; emissions from capital goods were estimated by calculating maximum possible emissions from one of our largest factories based on recognized LCI datasets).
- > Category 3 – fuel and energy-related activities (calculated based on energy consumption multiplied by upstream energy emission factors from ADEME and International Energy Agency).
- > Category 4 – upstream transportation (calculated based on in-bound transport in t.km taking into account the mode of transport, multiplied by emission factors - source depending on transport mode: ADEME, France or EPA, US -, for 12 plants representing 80% of produced volumes; and based on selected materials covering 75% of inbound volumes for each plant; total emissions were extrapolated from this base).
- > Category 5 – waste generated in operations (calculated based on quantity of waste generated by type and destination, multiplied by relevant emission factors from Ecoinvent and European Life Cycle Database).
- > Category 6 – business travel (calculated based on data from business travel calculation by plane and train in passenger.km, and car in km, multiplied by ADEME emission factors representative of average data for France).
- > Category 7 – employee commuting (calculated based on average number of full-time equivalent employees multiplied by an average commuting CO₂ emission factor representative of France).
- > Category 9 – downstream transportation (calculated similarly to category 4; storage in the retail shops has been considered in this category as specified in the GHG Protocol Scope 3 standard).
- > Category 10 – processing (installation) of sold products (calculated based on the total quantity of flooring sold multiplied by emission factors from Ecoinvent / SimaPro, assuming that all flooring products are installed using glue).
- > Category 12 – end-of-life treatment of sold products (calculated based on raw material purchases and available relevant emission factors for the end-of-life of materials).

¹ GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard

Categories 8 (upstream leased assets), 13 (downstream leased assets), 14 (franchises) and 15 (investments) are not applicable to Tarkett.

It should be noted that Category 11 – use of sold products has not been included in the inventory, as Tarkett products fall under the category of products with indirect use-phase emissions (products that indirectly consume energy during use) for which the emissions from use are optional and not required according to the GHG Protocol Scope 3 standard.

Based on this initial inventory and following the GHG Protocol criteria for determining significant categories (size of emissions, influence of the company, risk exposure, stakeholder's expectations), two Scope 3 categories have been assessed as significant (i.e., a priority) for Tarkett: GHG emissions from purchased goods and services (category 1) and GHG emissions from end-of-life treatment of sold products (category 12). These two categories represent together more than two thirds of our total Scope 3 GHG emissions (73% for base year 2019).

It should be noted that, while GHG emissions from distribution / transportation (categories 4 & 9) are relatively important in terms of size (14% of our total Scope 3 GHG emissions for base year 2019), they are not considered significant for Tarkett in light of the other GHG Protocol criteria (Tarkett has limited influence / leverage on these emissions, and there are no significant risk, opportunity or stakeholder's expectation in this regard). All other categories are not significant in terms of size of emissions.

Gross Scope 3 GHG emissions for the two significant categories are presented in the summary table at the end of this section. On an annual basis, Scope 3 GHG emissions for these two categories are calculated as follows:

> **Scope 3 category 1 (purchased goods and services) GHG emissions:** 361 categories of raw materials were identified in Tarkett's purchase data warehouses (SAP and other systems) in 2025. This list of raw material categories is updated each year based on current raw material purchases and available relevant emission factors. Total volumes per category are converted to kilograms and then emission factors applied to obtain GHG emissions. Emission factors from suppliers' EPDs are used when available. Alternatively, we use generic emission factors from recognized LCI datasets (Ecoinvent, European Life Cycle database, etc.) or generic certified EPDs.

> **Scope 3 category 12 (end-of-life treatment of sold products) GHG emissions:** Based on the updated list of raw materials categories as described above, total volumes per category are converted to kilograms and then emission factors applied to obtain GHG emissions for the relevant mix of recycling, incineration and landfill of each raw material at end-of-life. Emission factors from recognized LCI datasets (Ecoinvent, European Life Cycle database, etc.) or generic certified EPDs are used. Prior to 2022, Tarkett calculated end-of-life emissions based on a scenario of 100% incineration, the worst-case scenario in terms of GHG emissions. In 2022, SBTi suggested that it is more appropriate to use actual average waste treatment scenarios (a mix of landfill and incineration), which has significantly reduced the end-of-life emissions. Assumptions on end-of-life of products (incineration and landfill) are from the World Bank "what a waste 2.0" report and the "Service contract on management of construction and demolition waste" report ordered by the European Commission. Recycling rates of each product range are taken from recycling KPIs.

In the calculations described above, each combination of "raw material category + emission factor" is associated to a data quality indicator: good, medium, poor, very poor. The indicator is determined by several factors: data origin, match of dataset with modeled material in terms of technology and geography, third party review. The data quality indicator guides the continuous work for emission factor improvement and specific data collection:

- > Good: Good match of dataset for carbon footprint and material, and carbon footprint is based on own LCA calculations (or supplier's) and the data that is used is of high quality and complete.
- > Medium: Generic datasets (LCI) are used in combination with IPCC's LCIA (Life Cycle Impact Assessment), and carbon footprint is based on verified information (EPD, LCA etc.).
- > Poor: Poor geographic or material match, outdated data, and/or calculations with partly poor data.
- > Very poor: Vague match of dataset and material specifications or specifications unknown, with at least 10% of impact from very poor conversion factors.

In terms of perimeter, Scope 3 GHG emissions for categories 1 & 12 are calculated for all raw materials (excluding packaging) used at all industrial sites. Raw materials used for outsourced Luxury Vinyl Tile (LVT) products are also included. Steel and concrete materials

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for Tarkett Sports Construction installation activities are not included in 2025. Tarkett began collecting data and calculating the related Scope 3 category 1 GHG emissions for these materials (approximately 29,000 tCO₂e in 2024). Tarkett will continue this work to begin reporting separately the Scope 3 GHG emissions for categories 1 & 12 related to this activity in 2026. Other outsourced goods are excluded.

It is estimated that 43% of the Scope 3 GHG emissions for category 1 are calculated based on specific data obtained from suppliers or value chain partners (e.g. specific emission factors for a given raw material). The remainder of the emissions are calculated based on emission factors from recognized LCI datasets and national / international databases.

In a similar approach as for Scope 1 GHG emissions, biogenic CO₂ emissions and removals related to Scope 3 categories 1 & 12 are reported separately. They are calculated using a similar approach to that used to calculate the Scope 3 categories 1 & 12 emissions, where each raw material category is associated to emission factors for biogenic carbon sequestration (removal) and biogenic carbon emissions:

- > Biogenic carbon sequestration emission factors are calculated using the formula found in the norm EN16449:2014, which is the European standard providing a method to quantify the amount of atmospheric carbon dioxide sequestered based on the carbon content of wood and wood-based products. The method is extended not only to wood-based products but all biomass based raw materials in the purchase list when relevant. Data required for the calculation is either collected internally (wood density, wood species, humidity) or estimated using biogenic carbon content databases such as Phyllis2.
- > Biogenic emissions at end-of-life depend on the product the raw material is used in:
 - When used in biodegradable products (parquet), they include CH₄ and N₂O emissions. They are calculated based on DEFRA emission factors in case of incineration and Ecoinvent emission factors in case of landfilling.
 - When used in non-biodegradable products, only the sequestered carbon is considered re-emitted in case of incineration, or permanently stored in case of landfilling.

ENVIRONMENTAL INFORMATION

Climate Change (ESRS E1)

Total GHG emissions

Our total gross Scope 1, 2 and 3 GHG emissions are presented in the below table¹.

(in tCO ₂ e)	Retrospective					Target year	
	Base year 2019	2025	2024	2023	% Variation 2025/2024	2030	2025 % reduction vs. base year
Scope 1 GHG emissions							
Gross Scope 1 GHG emissions	106,380	83,942	92,083	90,699	-9%	-	-
Scope 2 GHG emissions							
Gross location-based Scope 2 GHG emissions	190,711	139,265	145,189	148,370	-4%	-	-
Gross market-based Scope 2 GHG emissions	145,197	51,931	69,765	42,179	-26%	-	-
Scope 1 & 2 GHG emissions							
Gross Scope 1 and market-based Scope 2 GHG emissions	251,576	135,872	161,847	132,878	-16%	-50%	-46%
Significant Scope 3 GHG emissions							
1. Purchased goods	1,511,726	1,125,224	1,214,135	1,321,116	-7%	-	-
12. End-of-life treatment of sold products	256,205	203,787	212,741	219,098	-4%	-	-
Total gross Scope 3 GHG emissions (significant categories)	1,767,931	1,329,012	1,426,875	1,540,215	-7%	-27.5%	-25%
Total Scope 1, 2 & 3 GHG emissions							
Total Scope 1, 2 & 3 GHG emissions (location-based)	2,065,021	1,552,219	1,664,147	1,779,284	-7%	-	-
Total Scope 1, 2 & 3 GHG emissions (market-based)	2,019,507	1,464,884	1,588,723	1,673,092	-8%	-30%	-27%
Separate reporting of biogenic emissions and removals of CO₂							
Scope 1 biogenic CO ₂ emissions	32,982	24,988	24,488	24,331	+2%	-	-
Scope 3 Category 1 biogenic CO ₂ emissions and removals	-243,514	-144,454	-126,697	-115,290	+14%	-	-
Scope 3 Category 12 biogenic CO ₂ emissions and removals	233,490	129,278	110,311	100,637	+17%	-	-

Note to the table: As explained above, only Categories 1 (purchased goods) and 12 (end-of-life treatment of sold products) of the GHG Protocol Scope 3 are significant for Tarkett and calculated annually; all other Scope 3 categories, which are either non applicable or not significant (and thus not calculated annually), are not listed in the above table for readability purposes.

¹ 2019 base year and 2024 historical Scope 3 GHG emissions have been restated in 2025 to account for the integration of three sports plants (Toronto in Canada, Prestons in Australia, and Abu Dhabi in the United Arab Emirates) which were not included until now, and for the update of certain emission factors. 2023 historical data have not been restated.
2019 Scope 1 and 2 GHG emissions have been restated to include the Mexico City flooring plant, which was previously not included in base year data.

Climate Change (ESRS E1)

Our total Scope 1 GHG emissions decreased by 9% between 2024 and 2025, mainly due to the reduction in the consumption of natural gas in relation to the electrification of gas-powered equipment. Our total market-based Scope 2 GHG emissions decreased by 26% between 2024 and 2025 in relation to the shift towards electricity from renewable sources, thanks to increased purchase of certified renewable electricity through Renewable Energy Certificates, Guarantees of Origin, or equivalent. Overall, our total Scope 1 & 2 (market-based) GHG emissions decreased by 16% between 2024 and 2025.

Scope 3 GHG emissions decreased by 7% between 2024 and 2025 thanks to the continued efforts to use materials with lower carbon footprint (as described in section 2.3.2), in addition to product mix and volume reduction effects.

GHG intensity

The GHG intensity based on net revenue presented in the below table covers all Tarkett activities, and has been calculated by dividing the total Scope 1, 2 and 3 (categories 1 & 12) GHG emissions (in tCO₂e) by the total net revenue (in €, as per the consolidated financial statements as of December 31, 2025 disclosed in the Management Report).

GHG intensity based on net revenue	2025	2024	2023	% Variation 2025/2024
Total GHG emissions (location-based) per net revenue (tCO ₂ e/€)	0.000464	0.000499	0.000529	-7.1%
Total GHG emissions (market-based) per net revenue (tCO ₂ e/€)	0.000438	0.000477	0.000497	-8.2%

We also monitor the GHG intensity based on production, an entity-specific indicator which is presented in the table below. It has been calculated by dividing the total Scope 1, 2 (market-based) and 3 (categories 1 & 12) GHG emissions (in kgCO₂e) by the total production (in m²).

GHG intensity based on production	Base year 2019	2025	2024	% Variation 2025/2024	% Variation 2025/2019
Scope 1 & 2 (market-based) GHG emissions intensity (kgCO ₂ e/m ²)	0.874	0.629	0.721	-13%	-28%
Scope 3 (categories 1+12) GHG emissions intensity (kgCO ₂ e/m ²)	6.139	6.155	6.353	-3%	0%
Scope 1, 2 (market-based) & 3 (categories 1+12) GHG emissions intensity (kgCO ₂ e/m ²)	7.013	6.784	7.074	-4%	-3%

2.1.7 Internal carbon pricing (E1-8)

We have implemented an **internal shadow carbon price** of 250 €/tCO₂e to facilitate the assessment of the impact of our investments on our carbon footprint and ease investment decision making.

All new facilities / projects must apply this internal carbon price as part of the process for approval of investments. The process assesses the impact of proposed investments on Tarkett's GHG emissions as follows:

- > (i) the estimation of the carbon impact (increased or decreased GHG emissions in tCO₂e) of the investment (based on energy consumption calculations or Scope 3 estimates);
- > (ii) the calculation of the carbon financial impact of the investment (carbon impact in tCO₂e multiplied by the internal carbon price);
- > (iii) the calculation of the payback of the investment, including the carbon financial impact;
- > (iv) the evaluation of the carbon financial impact on the overall return on investment (ROI).

The internal carbon price mechanism is thus integrated into the evaluation of the proposed investment payback evaluation, and considered as part of the decision process.

The investment validation process has been modified to ensure that the shadow carbon price is applied and achieves its objective: divisional and site sustainability managers and management controllers ensure on a daily basis that maintenance and production managers have properly integrated these costs into their decision-making processes; divisional presidents verify that this price is taken into account when reviewing investments above €100,000; and the CEO and CFO verify that this carbon pricing is correctly applied for investments above €1 million. In general, the Chief Sustainability & Safety Officer's teams are involved to check the validity and conclusions of the calculations. This investment validation process is digital with a mandatory indication of the carbon impact of the project, ensuring the effective application of the internal carbon price for all new projects.

2.1.8 Anticipated financial effects from material climate risks and opportunities (E1-9)

Not disclosed for 2025, phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive.

The current carbon price was set using the recommendations of the 2019 Quinet II report (supervised by French economist Alain Quinet), recommending a carbon price of 250 €/tCO₂e in 2030 and 775 €/tCO₂e in 2050. This price of 250 €/tCO₂e is in line with our 2030 targets and with the amortization period of most of our investments. It will be updated in 2030, probably to around 500 €/tCO₂e. The aim is for this price to be high enough to trigger a change in decision-making.

The aim of this shadow carbon pricing is to facilitate decisions that improve energy efficiency, encourage investments that reduce our carbon footprint (mainly in Scopes 1 and 2), and influence strategic decisions that will have an impact on the company's carbon footprint in the medium and long term. In the latter case, changes in our scope 3 are considered, for example, to financialize the carbon impact of relocating a production site (taking into account the need for new raw materials, the use of low-carbon energy or longer transport distances for raw materials and finished products).

In the past years, several projects have been accelerated as a result of our carbon shadow pricing, such as the following major investments: a biomass boiler in Serbia in 2023, a waste heat recovery system in France in 2022, a heat exchanger system in Canada in 2023, or the installation of solar panels in Ukraine in 2024 and in Serbia and Italy in 2025-2026. Some projects were also abandoned because they would have significantly increased the Group's scope 3 emissions (e.g. relocation of certain activities away from the main customers). These examples clearly demonstrate the usefulness of this measure in achieving our goals.

It should be noted that no internal carbon price is used in our financial statements (e.g. for the assessment of the useful life of our assets, the impairment of our assets, or the fair value measurement of assets acquired through business acquisitions).

2.2 Pollution and water (ESRS E2 & E3)

The topics of pollution and water have only been assessed as material from the following (potential) negative impact's perspective:

- > Pollution of air / water / soil, use of hazardous / toxic substances, and water withdrawal / consumption by suppliers to manufacture the raw materials (in particular petrochemical-based) used by Tarkett;

- > Presence of microplastics rubber infill in artificial turfs.

This section consequently addresses pollution and water-related matters from these two perspectives only.

2.2.1 Policies related to pollution and water (E2-1 / E3-1)

Pollution and water-related topics at supplier's level

Our **Code of Ethics** described in section 2.1.2 highlights our commitment to engaging our suppliers in the reduction of their environmental footprint through our Responsible Sourcing Program. We commit to carefully selecting our suppliers so that their environmental practices and targets are aligned with ours.

This commitment is further detailed in our new **Environmental, Climate and Circular Economy Policy** described in section 2.1.2, which includes adherence of our suppliers to our Responsible Sourcing Code of Conduct (see below), supplier's evaluation through detailed third-party supplier CSR assessment, and improvement plans / third-party on-site audits for highest-risk and/or low performing suppliers.

The **Responsible Sourcing Code of Conduct for Tarkett Suppliers** described in section 2.1.2 addresses the topics of pollution and water. Amongst others, it requires all our suppliers to:

- > Meet all local legal requirements related to water, wastewater effluent, emissions to air, and land, soil and groundwater protection;
- > Keep relevant and up-to-date permits as required by applicable laws;
- > Prevent environmental pollution;
- > Have a site emergency plan in place with detailed guidelines/training in case of major incidents.

The following additional requirements apply to our suppliers of raw materials and finished goods:

- > Suppliers will review their products against Tarkett's Restriction Substance List (RSL based on REACH¹ and additional flooring specific prohibited substances) and will inform Tarkett where a substance listed in the RSL is identified;
- > Suppliers shall identify the source of the water used at the facility (water basin, watershed);
- > Water consumption efficiency targets shall be reviewed on an annual basis to drive continuous improvement;
- > Suppliers shall ensure they have either an on-site or an offsite water treatment system that improves wastewater quality;
- > Wastewater quality and volume improvement targets shall be reviewed on annual basis to drive continuous improvement.

Microplastics infill in artificial turfs

To date, Tarkett Sports does not have a formalized policy specifically dedicated to reducing or eliminating microplastics from rubber infill in artificial turfs. However, in accordance with European regulations prohibiting the sale of rubber granules from 2031 onwards, we are actively raising awareness among our customers of the importance of adopting best practices in material selection and containment systems to limit the dispersion of microplastics into the environment.

With this in mind, Tarkett Sports has been the leader in the development of alternative solutions without microplastics since 2011, including synthetic turf systems with mineral infill, no infills or natural bio-based infill (see section 2.2.2 for more details). These actions are described in our Code of Ethics and in our new Environmental, Climate, and Circular Economy Policy. As a result, and in alignment with European regulations, the share of natural bio-based infill in our artificial turfs sold in Europe is continually increasing, from 57% in 2023 to 68% in 2024 and 82% in 2025.

In addition, several studies show that appropriate containment can significantly reduce the spread of these particles in the environment. Tarkett is currently developing test methods to characterize microplastic emissions from synthetic turf wear in order to better understand and control these impacts if necessary.

¹ Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)

2.2.2 Actions / resources related to pollution and water (E2-2 / E3-2)

Pollution and water-related topics at supplier's level

Since 2011 we have committed our main raw material suppliers to respecting the principles of the United Nations Global Compact (UNGC), which cover amongst others the theme of respect for the environment.

Building on this action, we developed and launched in 2018 a wider Responsible Sourcing Program to further engage with our suppliers and to ensure and promote responsible practices along the supply chain, including good environmental practices in terms of pollution and water.

Our **Responsible Sourcing Program** includes the following components:

- > A procurement CSR risk mapping covering the majority of our suppliers was performed in 2018 in partnership with a company specializing in sustainability ratings and supply chain intelligence. This allowed us to identify the main environmental, social and ethical risks along our supply chain, based on procurement categories, countries of operation, flexibility of our supplier panel and on our purchase volume. This risk mapping has been updated in 2023 to consider the integration of new suppliers. In 2025, the EMEA Division refreshed its risk mapping analysis to expand the targeted supplier's base to more high-risk vendors and to smaller size suppliers.
- > The Responsible Sourcing Code of Conduct for Tarkett Suppliers provides a clear and common set of requirements relating to the three pillars of the Tarkett Responsible Sourcing Program (sustainable materials, business ethics, environmental responsibility) and aims to promote continuous improvement (see sections 2.1.2 and 2.2.1 for details). We are progressively requesting our suppliers to sign our Code of Conduct or to demonstrate adherence to equivalent standards. In 2025, the Tarkett North America Division accelerated the engagement of its suppliers to adhere to our Code of Conduct, and made significant progress. In the EMEA Division, a focus was put on engaging more suppliers of indirect purchases, with the objective of reaching the same level of maturity as for direct purchases. As a result of these actions, at the end of 2025, 53% of our suppliers (in spend) have adhered to our Code of conduct or equivalent (compared to 44% by end 2024 and 39% by end 2023).
- > Integration of social and environmental criteria in supplier's contracts, through compliance with Tarkett's expectations as defined in the Responsible Sourcing Code of Conduct for Tarkett Suppliers and the respect of the ten principles of the United Nations Global Compact.
- > Supplier evaluation and control through detailed supplier CSR assessment: Based on the findings of procurement CSR risk mapping, we initiated in 2019 a more detailed third-party CSR assessment of suppliers considered to present the most risk in terms of sustainability. Following the initial roll out of this action we have continued to request third-party CSR assessments to most critical suppliers. The aim of the supplier's sustainability assessment, managed by EcoVadis, is to measure the level of management (policy, action and results) in four areas: environment, labor and human rights, ethics, and sustainable procurement. Suppliers are scored out of 100, based on their responses to a questionnaire and based on the supporting documentation they provide. Their score reflects the company's sustainability maturity level and the corresponding risk to Tarkett. Suppliers who have already completed the questionnaire for other clients are able to share their evaluation directly with Tarkett, avoiding them having to complete a separate process. Depending on the supplier's assessment results, the supplier will be considered as either meeting Tarkett's sustainability performance requirements, requiring improvement or non-compliant. Tarkett appreciates that compliance with its Code of Conduct may require a process of gap analysis, corrective action planning, training for management and workers, capacity building and other measures. For this reason, non-compliant suppliers will be given one year to demonstrate they have made sufficient progress. These suppliers, along with suppliers requiring improvement, will be reassessed to measure progress. Suppliers considered compliant are reassessed every three years. At the end of 2025, 83% of most critical suppliers (in terms of purchasing spend, out of those requested considered at greatest risk) had completed the third-party CSR assessment (compared to 86% by end 2024 and 90% by end 2023).
- > For Asian suppliers considered at higher risks, and for suppliers with a low CSR assessment score, on-site ethical audits are conducted by a third-party, QIMA. These audits cover environmental management, health and safety, and labor practices (working hours, wages / benefits, child labor). Compliant suppliers (above a defined QIMA audit rating) are reassessed every three years, while non-compliant suppliers are reassessed the following year with a corrective action plan. The first QIMA audits were implemented in 2022, and by end 2023, 100% of the targeted suppliers (corresponding to 16 suppliers) had been audited. Since 2024, we have entered the reassessment phase, and we conduct ad-hoc audits (non-compliant supplier's follow-up or new scope to be assessed) to maintain our 100% audit rate for targeted suppliers. In 2025, we assessed a new scope of suppliers from Asia and initiated a corrective action plan with one of the audited suppliers; we also launched the reassessment for the suppliers still in a contractual relationship with Tarkett and not having a valid audit anymore.
- > Supplier capacity building on environmental or social issues is provided through the supplier CSR assessment platform as this allows suppliers to identify the key issues for their activity, to measure their degree of maturity in terms of their policies, actions, and performance, notably in comparison with their peers, as well providing them with a practical gap analysis to facilitate the development of action plans to improve.
- > Alert mechanisms are in place via our whistleblowing systems (Ethics Hotline in the US and Canada; Compliance Hotline in other countries – see section 3.1.3 for details).

To accompany and promote the swift deployment of this program, Tarkett detailed a responsible sourcing procedure, provided various communication tools and implemented dedicated training towards its buyers and purchasing managers. For example, in 2023 specific training sessions (including a refresh of Tarkett Responsible Sourcing Program, how to onboard a supplier, how to perform an assessment and follow supplier progress based on the EcoVadis platform) were provided to global, EMEA, Eastern Europe and North America buyers (both for newcomers and as a refresher for buyers already trained previously). In 2024, FieldTurf trained all its procurement personnel to sustainable supply chains. In 2025, to further develop their capacity and autonomy, EMEA buyers benefited from the deployment of PowerBI to get access to a new responsible sourcing dashboard providing improved accessibility on results and progress, as well as on aligning responsible sourcing follow-up with the newly deployed Preferred Supplier List. These tools and trainings help set the context, explain the aims and objectives for Tarkett and outline the procedures to follow.

The individual actions and progress related to the deployment of the Responsible Sourcing Program are coordinated in each Division by their respective Purchasing departments.

In the coming years, we will continue with the deployment and monitoring of our Responsible Sourcing Program as described above.

Microplastics infill in artificial turfs

For existing artificial turfs with rubber infill, control measures such as lining and containment are in place to prevent rubber infill from escaping the fields and polluting the environment. Studies have shown that proper containment can significantly reduce their dispersal into the environment.

As an alternative to rubber infill, we offer a growing range of artificial turfs with mineral infill or no infill (PureCurl, PureField Ultra), or with alternative natural bio-based infill, such as:

- > PureFill which uses natural cork granules;
- > PureSelect which uses locally sourced olive cores in Europe;
- > PureGrain, a 100% plant-based infill crafted entirely from corn: sourced from the woody part of the corn cob, it is a corn seed by-product cultivated in France without the use of any GMOs;
- > PureGeo which uses coconut peat and cork, and is only available in the United States;

In the coming years, we will continue to develop and promote our artificial turfs with no or alternative infills.

2.2.3 Targets related to pollution and water (E2-3 / E3-3)

Pollution and water-related topics at supplier's level

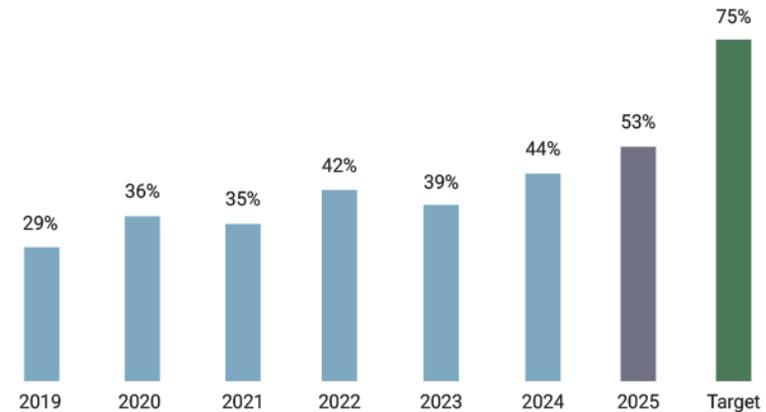
As part of our Responsible Sourcing Program, Tarkett has defined a voluntary target of 75% of suppliers (in spend) who have adhered to Tarkett's Responsible Sourcing Code of Conduct for Suppliers (or equivalent) by 2025. Despite the progress made in 2025 (see section 2.2.2), the target was not achieved, and was extended to 2030.

The target includes all direct purchases (raw materials and finished goods suppliers) and indirect purchases (local suppliers and service providers), excluding inter-company spends of semi-finished goods. The indicator is calculated based on suppliers who have adhered (including Tarkett Sports Division since 2021), using purchasing data from the reporting year. Accepted equivalents include: a supplier's Code of conduct if validated by Tarkett as being equivalent to Tarkett's Code of Conduct; SA8000 and ISO14001 certification; B Corp certification; and Cradle to Cradle® certification of products with all pillars in at least silver level.

By end 2025, 53% of our suppliers (in spend) have adhered to our Code of conduct or equivalent (compared to 44% by end 2024 and 39% by end 2023). This progress was achieved thanks to a strengthened onboarding and monitoring process within the Tarkett North America Division, and through the increased engagement of suppliers (including of indirect purchases) within the EMEA and Eastern Europe Divisions. For these three Divisions, the 75% target has been achieved or even significantly exceeded in 2025.

Tarkett plans to keep onboarding more suppliers going forward to achieve our target. A focus will be put on Tarkett Sports Division where the program was rolled out more recently, which has a fragmented supplier's base, and where frequent acquisitions keep adding to the supplier's base. As a result, the Tarkett Sports Division, which represents a significant and growing part of the company's total spend, currently shows a limited share of suppliers adhering to Tarkett's Responsible Sourcing Code of Conduct for Suppliers.

Share (in spend) of suppliers who have adhered to Tarkett's Responsible Sourcing Code of Conduct (or equivalent)



Microplastics infill in artificial turfs

To date, Tarkett Sports has not set any quantitative target regarding the reduction or elimination of microplastics from rubber infill in artificial turfs. However, we offer alternatives to rubber infill, we actively raise awareness among our customers, and we conduct studies to better understand and control the impacts of microplastics (see section 2.2.1 for more details).

2.3 Resource use and circular economy (ESRS E5)

2.3.1 Policies related to resource use and circular economy (E5-1)

As highlighted in our **Code of Ethics** described in section 2.1.2, Tarkett aims to make a difference by leading with sustainability, with innovative products and circular economy solutions. Our environmental policy is focused on respecting the planet's "natural capital and boundaries" by combating climate change and accelerating the transition from a linear to a circular economy, based on business models that promote the recycling of our products.

Our commitments in this regard are summarized in our Code of Ethics and detailed in our new **Environmental, Climate and Circular Economy Policy** described in section 2.1.2. These commitments include:

- > Exploring and selecting raw materials that respect the environment and have a low carbon footprint, such as natural abundant, bio-based, or recycled materials from closed loop and open loop recycling;
- > Eco-designing circular products over their full lifecycle, with the objective of developing low carbon products solutions with increased recycled contents and which can themselves be easily disassembled and recycled at their end-of-life;

- > Developing and promoting programs to collect and recycle or reuse our products after installation and at the end-of-use, such as ReStart® for flooring products and Infill Take Back for artificial turf;
- > Minimizing and managing our production waste;
- > Promoting new regulations that favor the use of recycled content, and pushing for the development of new business models that facilitate the implementation of circular economy principles.

As highlighted in our **Responsible Sourcing Code of Conduct for Tarkett Suppliers** described in section 2.1.2, one pillar of our Responsible Sourcing Program is to source healthy and sustainable materials. This Code of Conduct requires suppliers of raw materials to provide "good" materials that are safe for both people and environment; and suppliers of bio-based materials to keep records of land usage.

2.3.2 Actions / resources related to resource use and circular economy (E5-2)

Main actions related to raw materials

Materials assessment and selection

Tarkett works closely with the **EPEA (Environmental Protection Encouragement Agency**, part of Drees & Sommer), a research institute founded in 1987 which promotes the Cradle to Cradle® design methodology. Using this methodology since 2010, Tarkett not only guarantees compliance with EU regulatory requirements for chemical substances according to REACH¹, but goes further by enabling product optimization, substituting materials with alternative ones that can be recycled, and improving products' environmental credentials. The results of these material assessments enable us to better understand the environmental impact of our products and to select more carefully our raw materials by sharing our specifications with our suppliers.

To further drive the selection of low carbon materials, Tarkett has developed in 2022 and rolled-out in 2023 a low carbon methodology for materials purchase, the **MOOD methodology**, standing for "Measure, Optimize, Optimize further, Disrupt". Designed by Tarkett Sustainability and Purchasing Teams, this methodology and common framework provide guidelines for buyers to request GHG metrics to their suppliers ('Measure'): suppliers are asked to provide the product Life Cycle Analysis (LCA), sharing either the product certified EPD (Environmental Product Declarations) or PCF (Product Carbon Footprint). The MOOD methodology also requires asking the suppliers about: industrial optimization that might have a positive effect on carbon footprint, such as low carbon energy mix, energy savings, productivity increase ('Optimize'); the deeper transformation of product manufacturing, if the supplier is exploring alternative raw material sourcing and production pathways ('Optimize further'); or if they can offer alternatives to products ('Disrupt'). Tarkett Purchasing Teams take into consideration the upcoming transformations and progress declared by the suppliers in the selection of suppliers and materials.

¹ Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH)

Resource use and circular economy (ESRS E5)

Thanks to MOOD process, we have increased the share of Scope 3 GHG emissions from purchased goods (GHG Protocol Scope 3 category 1) calculated based on supplier's specific material emission factors from 8% in 2023 to 20% in 2024, and 33% in 2025. By collecting specific data from our key suppliers, we enhance the evaluation of the GHG footprint of our raw materials, identifying those with the highest environmental impact. For example, we conducted tailored emissions calculations with our main PVC suppliers, enabling us to prioritize manufacturers using ethylene-based production processes over acetylene-based ones, resulting in an overall reduction of approximately 25% in the average emission factor of PVC used at Tarkett. We also achieved a reduction of over 10% in the average emission factor of carriers used at Tarkett by increasing the use of carriers containing higher recycled materials.

With the MOOD approach, Tarkett is also able to identify and assess the potential contribution of low carbon raw materials that suppliers can offer and determine which technology could support our 2030 GHG reduction target. For example, thanks to our knowledge of our suppliers' specific emissions, we were able to eco-design a new homogeneous PVC floor covering, iQ Natural, by selecting the most efficient biobased alternatives, quantifying the gain in terms of carbon footprint (which was around 20% less GHG emissions during the whole life of the product and its recycling) compared to our conventional fossil fuel-based materials of this homogeneous PVC floor covering.

In the coming years, we will continue with the deployment and application of the MOOD methodology for the selection of low-carbon circular raw materials.

Materials not contributing to resource scarcity

Tarkett favors the use of natural abundant and renewable materials whenever possible:

- > For parquet and laminate, the wood raw material is sourced from forests located close to our factories in Europe. A vast majority of our wood raw material (pine and spruce) comes from forests in Sweden and Finland where the growth exceeds logging. The hard wood (oak) is mainly sourced in Poland, Ukraine and the Balkans.
- > Linoleum uses renewable materials such as linseed oil, pine resin, jute and cork. Launched in 2025, our latest Lino Materiale collection combines large cork granules (sustainably harvested from cork oak trees and sourced as a waste material from the wine industries) with other natural ingredients such as linseed oil, pine rosin, and wood powder. Similar to our other linoleum products, this leads to a flooring made up of 97%

natural ingredients, 83% renewable bio-based content, and 40% recycled content, for a total negative circular carbon footprint¹ of -1.92 kgCO₂e/m².

- > In recent years, we have started to use bio-based plasticizers in our luxury vinyl tiles produced at Jacareí (Brazil); and in our iQ Natural homogeneous vinyl flooring collection produced at Ronneby (Sweden), which has a carbon footprint 60% lower than the average homogeneous vinyl floor covering on the market.
- > In 2023, Tarkett EMEA launched iD Evolution, a non-PVC collection of modular tiles made from 64% mineral content sourced from two natural resources, chalk and brucite. In 2025, a new addition to the iD Evolution non-PVC flooring family is crafted with 55% mineral content sources from two natural resources, chalk and talc.
- > In North America, our VCT II vinyl composition tiles are made of up to 85% limestone.
- > In 2024, our newest evolution of EcoBase carpet tile backing saw bio-based pine rosin replace a petroleum-based virgin polymer; the resulting 5% material change reduces the circular carbon footprint of each tile by on average 20%².
- > The Eco Shell rubber flooring developed in North America includes, as a component, leftover walnut shells from local walnut tree culture.
- > For artificial turfs, Tarkett's FieldTurf offers a growing range of alternative renewable material performance infill layers such as PureFill which uses natural cork granules; PureSelect which uses locally sourced olive cores in the European market; PureGeo which uses coconut peat and cork; and PureGrain, which uses a plant-based infill crafted entirely from corn cobs. In Europe, our Ultra 360 + PureField offers sand-filled systems without polymeric infill. In 2025, Tarkett Sports started to use calcium carbonate (CaCO₃) made from eggshell waste, which has a 97% lower carbon footprint per kg of CaCO₃ than conventionally mined CaCO₃, as infill for some of its artificial turfs.
- > Tarkett Sports also introduced their new CarbonCatch product based on the Enhanced Rock Weathering (ERW) concept that is popular in the agriculture industry. By installing specific minerals into the cross-section of the turf, rainwater with CO₂ reacts with these minerals setting off a natural reaction that locks carbon away. Turf fields can now act not just as a place to play but as an active contributor to capturing carbon.
- > Our Beynon Sports athletic tracks and playground products incorporate bio-based raw materials such as bio-based polyurethane binders in surfacing; a new track surfacing system containing over 50% bio-based and 40% recycled material content was launched in 2025.

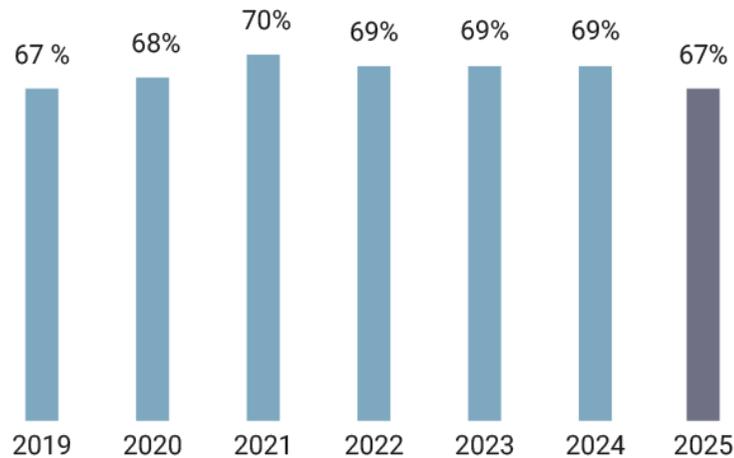
¹ Value for Tarkett Lino 2.5 mm according to the Environmental Product Declaration (EPD) 4791835705.101.1 – Linoleum Flooring, externally verified by EPD program operator UL; based on the total carbon footprint (Modules A-D) with a closed loop circular recycling scenario facilitated through Tarkett's ReStart® take-back and recycling program

² Circular Carbon Footprint: according to the product specific Environmental Product Declarations (EPDs) S-P-13143, S-P-05827, S-P-08559, S-P-08561, S-P-09339, S-P-08952. Externally verified by Bureau Veritas, based on the total carbon footprint (Modules A-D) with a closed loop circular recycling scenario. Published March-June 2024.

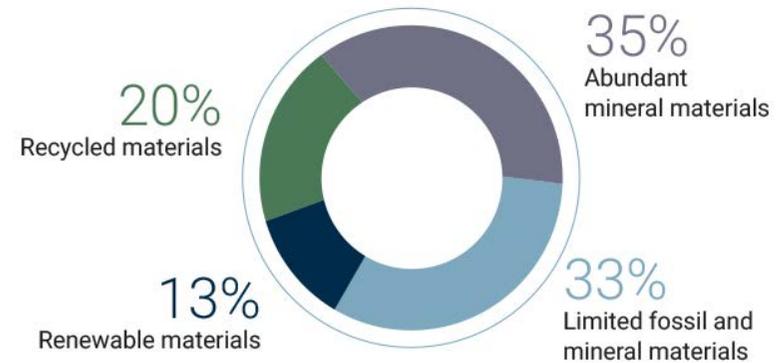
Resource use and circular economy (ESRS E5)

In 2025, the share of our raw materials¹ which did not contribute to resource scarcity (being abundant, rapidly renewable or recycled)² slightly decrease to 67.3%³ (compared to 69.0% in 2024 and 2023).

Share of raw materials not contributing to resource scarcity (%)



Breakdown of raw materials used in 2025 (%)



Definitions:

Limited fossil materials: Every resource synthesized from fossil fuel, especially oil, but also sulphates. The category excludes fossil minerals like calcium carbonate. Polyvinyl Chloride (PVC) is considered as 43% fossil (petrol) and 57% mineral abundant (sea salt).

Mineral materials: A chemical element or inorganic combination of chemical elements occurring naturally, extracted from the ground or water and used in economic activities. The category includes fossil-formed minerals like limestone.

Limited mineral materials: A resource that is threatened by exhaustion in a short term (as defined by selected models) and that is to be substituted in priority.

Abundant mineral materials: A resource that is not threatened by scarcity. It can have important reserve (sea salt – sodium chloride, limestone – calcium carbonate...), very good recycling process or be virtually inexhaustible (chlorine in sea water).

Renewable materials: A natural resource of which reserves can be replenished in the same or less time than the one needed for its consumption.

Recycled materials: Materials that would otherwise have been sent for waste disposal (incineration or landfill), used in lieu of primary raw materials, including: post-consumer and post-installation flooring waste collected by Tarkett (e.g. ReStart®) and effectively recycled and used in Tarkett products; post-manufacturing waste from Tarkett that is reprocessed into secondary raw material and recycled in Tarkett production; recycled (post-consumer and/or post-manufacturing) waste procured by Tarkett from other organizations for Tarkett production; and recycled content of other procured raw materials.

¹ Raw materials for the manufacturing of finished and semi-finished flooring and sports surface products; excluding steel and concrete materials for Tarkett Sports construction / installation activities.
² Materials characterized based on resources used in their production process (fossil, limited mineral, abundant mineral, renewable, recycled). The three categories not contributing to resource scarcity are: abundant mineral, renewable and recycled. This includes purchased raw materials as well as recycled materials used in production.
³ Scope of reporting: All raw materials for the production of finished and semi-finished flooring and sports surface products, excluding: outsourced finished goods; process chemicals (except for carpet); and packaging. Any post-installation or post-use materials collected and effectively recycled by FieldTurf are not included, with the exception of recycled post-use artificial turf recycled at Abtsteinach (Germany). Steel and concrete materials for Tarkett Sports construction / installation activities are excluded. Most raw material purchase data comes from Tarkett's global SAP data warehouse. The remaining (circa 10%) is reported separately by the plants not using SAP.

We are continually looking for new low-carbon materials not contributing to resource scarcity. For example, Tarkett and the Swedish environmental company Ragn-Sells, are working on the development of carbon negative mineral fillers for vinyl flooring. The primary role of a mineral filler is to bring weight and volume to the flooring. Tarkett uses approximately 100,000 tons of mineral fillers for vinyl flooring solutions in EMEA every year, of which close to 80% are calcium carbonate, with over 40% from recycled origin. The calcium carbonate currently used by Tarkett has already a close to zero carbon footprint; with the calcium carbonate to be produced by Ragn-Sells, it is expected to generate a carbon negative footprint as the calcium is extracted from ash piles in Estonia and the calcium carbonate is produced using carbon capture technology. This innovation partnership, announced in 2021, is a long-term initiative with pilot production to be launched in 2028 following the design and construction of a future site in Estonia by Ragn-Sells.

Recycled materials

Using an ever-greater share of recycled materials is central to Tarkett's climate and circular economy objectives. We are taking a holistic approach focusing on both closed loop recycling (collecting and recycling Tarkett post-manufacturing, post-installation and post-use flooring and sports surface waste – see thereafter) and open loop recycling (sourcing post-industrial and post-use materials from other industries as well as procuring raw materials with recycled content). This applies to both flooring and sports surfaces, with for example, over 35% recycled content in certain homogeneous and heterogeneous flooring, luxury vinyl tile flooring, and linoleum (and up to 65% in some homogenous vinyl flooring categories); over 60% in certain carpet flooring solutions; and over 30% in certain artificial turfs and sports indoor surface layers.

Designing products with more recycled content and a lower carbon footprint: a few examples

In recent years, we launched several new flooring and sports surfaces products which contain more recycled materials, are themselves recyclable and exhibit lower carbon footprints than market average. Some examples are provided below:

- > Launched in 2024, the iQ Loop homogenous vinyl flooring produced in Ronneby (Sweden) is made with at least 65% post-consumer recycled content and has a carbon footprint 50% lower than the market average.
- > The iQ Optima homogenous vinyl flooring contains 25% recycled material on average, while our Excellence heterogeneous vinyl collection exhibits a level of recycled content as high as 29% in some ranges.
- > Launched in 2025, iD Comfort Acoustic is a loose-lay modular floor designed for quick and easy installation, with 33% of recycled content.
- > In EMEA, our residential vinyl rolls ICONIK collections are made of up to 35% recycled content, including recycled plastic bottles in textile backing and recycled fillers from marble and limestone waste.
- > Safetred Serenity vinyl safety floors are made using around 40% recycled content.
- > Our Elegance and Essence Rigid 55 vinyl collections manufactured in Europe are made with 20 to 30% recycled content on average. Made at our Sedan factory in France, our iD Square Loose Lay Luxury Vinyl Tiles (LVT) contain 20% recycled content. Our Essence LVT collection launched in 2024 is made of up to 55% recycled content.
- > Launched in 2024, our Aquasens anti-slip vinyl floor coverings for use in wet rooms are made up of 25.5-33% recycled content.
- > In North America, the LVT iD Latitude collection is made with 45% recycled content, and the Contour collection is made with 30% pre-consumer recycled content.
- > In EMEA, DESSO Fuse Landscape is a fully recyclable carpet tile collection made with 100% recycled yarn and 62.4% overall recycled content. Several new DESSO circular collections were launched in 2025. DESSO Enlaced is an easily disassembled combination of PA6 solution-dyed yarn with 75% recycled content and an improved EcoBase® backing, with a new bio-based ingredient replacing a core ingredient formerly composed of petroleum-based content; this fully recyclable carpet collection has 63.4% total recycled and bio-based content, and a circular carbon footprint¹ of 1.67 kgCO₂e/m². In a similar fashion, the new DESSO Tactile Craft collection has up to 67.0% total recycled and bio-based content (including 100% yarn recycled content) and a circular carbon footprint² as low as 0.90 kgCO₂e/m².
- > Inspired Nature is a collection of modular carpets commercialized in North America: offered on Tarkett's ethos® Modular with Omnicoat Technology® carpet backing, it contains 48-64% overall recycled content.

¹ According to the Environmental Product Declaration (EPD) EPD-IES-0017714 DESSO Enlaced externally verified by Bureau Veritas, based on the total carbon footprint (Modules A-D) with a closed loop circular recycling scenario

² According to the Environmental Product Declaration (EPD) EPD-IES-0017090 – DESSO Tactile Craft 3 externally verified by Bureau Veritas, based on the total carbon footprint (Modules A-D) with a closed loop circular recycling scenario

Resource use and circular economy (ESRS E5)

- > Our Originale xf² linoleum flooring is made with 76% biobased content and 30% recycled content.
- > Tarkett Sports' FieldTurf proposes fibers composed of recycled materials such as CORE Prime, which can incorporate recycled polyethylene sourced from recycled materials such as post-industrial film waste. FieldTurf CORE fiber is the first commercial sports fiber with up to 100% recycled content from French household waste. Advanced fibres like COOPROIN also include recycled polyethylene at the core, while maintaining a virgin polymer shell for performance.
- > FieldTurf infill systems are moreover being developed for North America which will include both post-consumer recycled and bio-based content.
- > Tarkett Sports' indoor flooring with the Omnisport X3LT 3-layer technology incorporates a calendared layer with up to 60% recycled content.
- > The latest Triumph and Inertia® collections of Johnsonite rubber sports flooring are made with 40% and 33% recycled content respectively. According to its product-specific Environmental Product Declaration, Johnsonite rubber sports flooring demonstrates a cradle to gate carbon footprint up to 20% lower than equivalent products in the industry.

We look to procure secondary raw materials to reduce our exposure to the price volatility of fossil-based materials and to meet our climate and circular economy objectives. We are sourcing recycled materials from several partners in different industries, including:

- > Econyl® fibers from Aquafil, an Italian company, which are composed of 100% regenerated nylon threads from pre- and post-consumer nylon waste, such as discarded fishing nets, textile scraps and used fiber waste from our DESSO® carpets; we also source Renycle® nylon fibers from Radicifil, which are made of 75% recycled content.
- > Upcycled chalk from a drinking water distribution company in the Netherlands, which is used in our EcoBase® carpet backings in replacement of traditional bitumen-based carpet backing.
- > Post-industrial glass or marble powder waste material recycled for use in carpet backings and as a filler in our heterogeneous vinyl flooring.
- > Post-industrial packaging film waste material recycled for use in sports fibers.
- > Post-industrial automobile shock absorbing waste material recycled in sports field underlay.
- > Recycled post-use polyvinyl butyral (PVB) from laminated safety glass (in car windscreens, buildings, solar panels), which is used in carpet backing in North America. In the US, Tarkett incorporates recycled post-use PVB in our ethos® Modular with Omnicoat Technology™, a high-quality soft surface flooring solution made of 33% post-consumer recycled PVB.

At several of our manufacturing sites, research and projects are ongoing to gradually increase the share of recycled materials in our products. For example:

- > At our Bačka Palanka site (Serbia), investigation is ongoing and work is done with suppliers to replace virgin polymers (such as polyester, polyamide and polypropylene) with externally recycled polymers.
- > At our Otradny site (Russia), 76% of our procured polyester was made of recycled content in 2025, and we procured two types of fillers with 16% recycled content in each of them.
- > At our carpet manufacturing sites in North America, options have been explored to procure low carbon nylon with 100% recycled content for the fibers of commercial carpet products ethos®, Powerbond and FlexAire. This solution was fully implemented by end 2025, and will lead to an increase of over 4,000 tons/year in recycled raw materials and GHG emissions reductions of 19 ktCO₂e/year. Coupled with the procurement of 100% renewable electricity through RECs at our carpet plants in Dalton and Calhoun (United States), this will ultimately lead to lowering the carbon footprint of all carpet products manufactured in North America by about 50%, as demonstrated by the product's specific Environmental Product Declarations (EPDs).
- > At our Tarkett Sports' Morton Extrusionstechnik artificial turf fiber and infill facility in Abtsteinach (Germany), turf fiber manufacturing includes both chemically and mechanically recycled polyethylene which can offset fossil-based polymer: a circa 400 k€ investment was required for the upgrade of the production line to accommodate more recycled content, resulting in GHG emissions reductions of circa 1,700 tCO₂e/year (based on the annual quantities of consumed recycled polyethylene in the period 2023-2025).

We also procure "virgin" raw materials with some recycled content, for example high density fibreboards at our laminate plant in Mytishchi (Russia), which partly consist of processed wood wastes.

Two key levers to further develop in terms of recycled materials are the increased intake of recycled PVC into vinyl products and next generation close loop recycling for carpets.

One of the main challenges of initiatives to promote the use of recycled materials is to trace the precise composition of materials that we incorporate into our manufacturing processes, and to guarantee their environmental quality. In addition to recycling our own products, we only work with partners able to provide this traceability, and which can guarantee a consistent level of quality in line with our specifications. Other challenges include the currently higher price of recycled materials compared to virgin raw materials, and the technical feasibility of integrating recycled materials into some product categories.

Resource use and circular economy (ESRS E5)

Thanks to the above actions, Tarkett continued towards its goal of tripling the share of recycled raw materials used for the manufacturing of flooring and sports surface products by 2030 compared to 2018 (see section 2.3.3.), increasing the share to 19.8% in 2025 compared to 19.4% in 2024, 18.5% in 2023, 17% in 2022, 15% in 2021, 13% in 2020, 12% in 2019 and 10% in 2018.

In the coming years, we will continue to look for new recycled materials as an alternative to virgin raw materials.

Other low carbon materials

Procured raw materials can also have a lower carbon footprint due to their manufacturing process. In 2025, at our EMEA resilient flooring plants in Clervaux (Luxembourg), Sedan (France), Konz (Germany), and Ronneby (Sweden), Tarkett started or continued to procure, from several suppliers, green energy-based PVC (manufactured with the use of renewable power) instead of conventionally produced PVC. In 2025, we also started to procure green energy-based plasticizers (manufactured with the use of renewable power) at several of our resilient flooring plants in EMEA. Based on the quantities of green-energy PVC and plasticizers purchased, this led to a saving of over 10,000 tCO₂e in 2025.

We are also investigating other low-carbon materials such as green energy glass veils or bio-based plasticizers. In most cases, the high additional cost currently prevents the use of such materials, but we are monitoring opportunities for potential implementation in future years.

Limiting risks of supplier dependency

Each year, Tarkett conducts a supplier dependency assessment covering its principle raw materials. This annual review, by material category and plant, measures the degree of flexibility Tarkett has for its sourcing. The annual review process enables Tarkett to identify and evaluate risks of supplier dependency and prioritize its action plans to increase supplier flexibility. Furthermore, Tarkett is working on identifying and developing new sources of renewable and secondary raw materials (recycled materials) to replace virgin raw materials, thus diversifying supply sources and reducing dependence on its suppliers.

Main actions related to production waste

In our operations, we are firstly committed to avoiding the production of hazardous and non-hazardous waste. Secondly, where waste is generated, Tarkett is committed to managing it responsibly, with in order of preference, its reuse, internal or external recycling, or external incineration with energy recovery. Sending waste to landfill is always the last option when no other viable alternative is available. In all cases Tarkett ensures the respect of local waste management and disposal requirements and especially the proper handling and disposal of any hazardous waste.

Recycling initiatives at Tarkett started as early as 1957, with vinyl production recycling at the Ronneby plant (Sweden). Currently 18 plants reprocess and internally recycle their post-manufacturing waste using various techniques such as regrinding and reformulation to produce a secondary raw material. These processes avoid having to send the waste for external recycling, recovery or disposal and enable the material to be reused in production in the place of virgin raw material.

At our Bačka Palanka site (Serbia), an exploration project was initiated in 2019 to internally recycle post-industrial PVC waste in a powder to be reused in product backing as replacement of virgin material. The recycling equipment was deployed in 2021 and fully operational from 2022 onwards. The first step of the project was completed in 2024, enabling to internally recycle 225 tons PVC / year; once the second step will be completed by 2027, an additional 1,650 tons PVC / year is expected to be further recycled. Total investment for this project is circa 670 k€.

At our Kalush site (Ukraine), a project was implemented in 2024 to recycle post-manufacturing PVC scrap in the vinyl flooring back layer, leading to an 8% reduction in quantities of PVC scrap waste. A similar project is planned in Konz (Germany) in 2026.

At our Ronneby site (Sweden), a sieving system was installed (for a 50 k€ investment) to separate a mixture of different types of fillers, enabling to internally recycle circa 95% of the fillers instead of sending them to incineration. This project is expected to lead to a reduction of circa 1,700 tCO₂e/year in Scope 3 GHG emissions related to raw materials, thanks to the resulting reduction in the quantity of virgin fillers purchased.

In North America, we have implemented in 2025 an internal recycling process for ethos® carpets: post-industrial ethos® wastes have their layers separated and size-reduced, with the PVB regrind used into new ethos® backing and the fiber regrind used into FieldTurf infill materials, while the residual waste from this process has been sent to bio-remediation and waste-to-energy.

Tarkett Sports' Morton Extrusionstechnik artificial turf fiber and infill facility in Abtsteinach (Germany) sends its post-industrial fiber waste to a company manufacturing polyolefin (PE) foam solutions, to produce a PE foam shock pad with 10% recycled PE content and which is ISCC certified.

Resource use and circular economy (ESRS E5)

Where post-manufacturing scrap cannot be recycled and used on-site, then it may be sent to another Tarkett site where the facilities and capacity exist to process and reincorporate it into production. For example, our recycling center at Clervaux (Luxembourg) receives post-manufacturing waste and semi-finished products for recycling from other Tarkett plants such as Sedan (France) and Konz (Germany).

At our parquet manufacturing facilities, sawdust scrap is recovered and used as a biomass fuel for heating, avoiding fossil fuels or externally sourced biomass. The recovery and use of sawdust waste as a renewable energy source is implemented at Hanaskog (Sweden), Orzechowo (Poland), Mytishchi (Russia), Kalush (Ukraine) and Bačka Palanka (Serbia).

Where production waste cannot be recycled on-site or at other Tarkett sites or recovered internally, then Tarkett sends it for external recycling and use, or for recovery in other industries. This includes other industrial waste (such as metal, paper, cardboard, electronic waste, used oils, etc.) which are sorted and sent preferably for external recycling or recovery, with disposal to landfill being the last resort.

In the coming years, we will continue to work to minimize the waste quantities sent to landfill and maximize the share of waste sent to internal or external recycling.

Main actions related to post-installation and end-of-use flooring and sports surface waste*General approach*

In addition to recycling our post-manufacturing flooring and sports surface waste, Tarkett is investing in another pathway, to increasing the use of secondary raw materials, with the longer-term goal of scaling up closed-loop post-installation and post-use flooring and sports surface collection and recycling. This pathway is more challenging, given the logistics, the technical hurdles of recycling post-use product and the need to engage with multiple stakeholders. However, Tarkett remains convinced that this is a key solution to achieving Tarkett's vision where in the future, all flooring will be recycled enabling Tarkett to become a truly circular company.

Recycling post-use flooring as a key solution to avoiding Scope 3 GHG emissions related to the end-of-life treatment of sold products

In 2021, we assessed the potential avoided GHG emissions that would be achieved by recycling our products. This approach considered that the waste material is used as secondary raw material replacing virgin / fossil raw material instead of being incinerated, thus avoiding the emissions related to both the production of virgin raw materials and the incineration of the waste flooring.

Homogeneous vinyl flooring

Tarkett has overcome the challenge of recycling post-use homogeneous vinyl flooring through the in-house development of innovative technology. The flooring is granulated, washed several times to remove residues and glue, dried and safely reintroduced into our supply chain. The raw material is used in the production of new Tarkett homogeneous flooring at our recycling and production center in Ronneby (Sweden). For example, recycling 1 m² of post-use iQ homogenous vinyl flooring waste saves 11.8 kgCO₂e*.

Heterogeneous vinyl flooring

Tarkett collects clean post-installation off-cuts or used flooring, sending them to one of our dedicated sorting partners before shredding and granulating them into high quality raw materials. These materials are used in the production of new heterogeneous flooring at our plant in Sedan (France). For example, recycling 1 m² of post-use loose-lay vinyl Acczent Excellence Genius flooring waste saves 12.4 kgCO₂e*.

Carpet tiles

Tarkett processes collected post-use carpet tiles at its recycling center at Waalwijk (Netherlands) producing two material streams: the yarn and the backing. The yarn is recycled by its partner Aquafil into regenerated Econyl® nylon yarn to be used in the production of new EcoBase® carpet tiles along with the EcoBase® backing. Recycling 1 m² of post-use EcoBase® carpet tiles flooring waste saves 10.0 kgCO₂e*.

Linoleum flooring

We collect clean post-installation off-cuts or post-use linoleum flooring, sending them back to our plant in Narni (Italy) for recycling. The jute backing is easily separated and used on site as thermal fuel, while linoleum paste is micronized to become a filler for new Tarkett linoleum or other products. Recycling 1 m² of post-use linoleum flooring waste saves 5.4 kgCO₂e*.

* compared to an end-of-life scenario with 100% incineration

Developing capacity and solutions for recycling flooring and sports surface waste

Over the years, we have invested and developed our capacity to recycle post-installation flooring offcuts and post-use flooring materials and artificial turf in our own manufacturing processes, which required developing on-site recycling units.

In total, Tarkett counts **eight ReStart® flooring recycling centers** at its production sites across the world: Ronneby (Sweden), Clervaux (Luxembourg), Waalwijk (Netherlands), Narni (Italy), Jaslo (Poland), Dalton (US), Otradny (Russia), and Jacareí (Brazil). In addition, there are **three FieldTurf recycling centers for sports surfaces** with one in Europe at the plant in Abtsteinach (Germany), and two facilities in the US (Oregon and Pennsylvania).

The Clervaux recycling center (Luxembourg), which treats both post-manufacturing waste from other Tarkett European sites, and ReStart® collected post-installation and post-use flooring material, has the EuCertPlast certification for recycling post-consumer vinyl flooring. The backing produced using this recycled material is used at several vinyl flooring manufacturing sites in Europe and on the vinyl production line in Clervaux (Luxembourg). Our Ronneby vinyl recycling center (Sweden) also holds the EuCertPlast certification, and records its recycled volumes in RecoTrace™, the multi-polymer data collection system to record European recycled plastic data.

Tarkett Sports' Morton Extrusionstechnik artificial turf fiber and infill facility in Abtsteinach (Germany) and Tarkett's FieldTurf artificial turf production plant in Auchel (France) both obtained ISCC Plus certification in 2021 along with the ISCC Plus Sustainability Declaration for the FieldTurf artificial turf. This certification states both the origin and the proportion of recycled material, providing a guarantee that the plastic is actually made from recycled material. This follows on from the EuCertPlast certification which Morton Extrusionstechnik obtained in 2020 for recycling post-consumer artificial turf.

The development of artificial turf from a single polymer (Origin development at our facility in Abtsteinach, Germany) is key to simplify product composition and enable closed-loop recycling (outdoor turfs currently use 3 to 4 polymers which cannot be recycled together, hence recycling options at end-of-life are only partial or downcycling). Origin pilot productions started in 2021 and ramped up over the years, leading to the start-up of a new production line at our Auchel site (France) at the end of 2025 (for a total investment of ca. 4.4 million €), to support the production of Origin-based recyclable turf in Abtsteinach (Germany).

Tarkett Sports is also collecting and recovering used artificial turf and infill. In Oregon (US), Tarkett has a facility which recovers infill from retired fields as part of the **Infill Take Back program**. The recovered turf goes to the facility where the rubber crumb and sand infill materials are separated from the artificial turf. Infill materials are then washed and bagged ready for reuse, while the artificial turf part is often reused in community or residential applications. In 2023, a new state of the art infill regeneration facility started operation in Pennsylvania (US) to serve the Northeast US sports turf market. The facility is designed to collect and process old synthetic sports fields and recover, clean and separate the sand and rubber infill for reuse on new surfaces. Additionally, all post-consumer turf carpet that is processed is collected and sent to a third party to be recycled back into plastic lumber products. Additional infill regeneration facilities are expected to be commissioned in the coming years to serve a growing demand in the US market.

Similar to the existing system for synthetic rubber infill, a project was launched to enable alternative infill materials to be reused directly back into new sports surfaces. The first pilots are scheduled to be completed in 2026.

In the US, post-consumer turf can be used to make Greenboard, an innovative technology which combines mixed polymer recycled plastics from recycled post-consumer turf to make a durable and recycled fiber-reinforced composite board usable in the installation of new artificial turfs. The use by Tarkett Sports installation contractors of such boards, which include up to 60% post-consumer recycled content from end-of-life artificial turfs, is now common across a range of regions in the United States. Alternatively, using a proprietary process that upcycles the material into a higher quality polyethylene and polypropylene blend, the carpet can be transformed into various products like nailer boards, tiles, planters, and park benches.

Resource use and circular economy (ESRS E5)

As well as developing the capacity to handle and recycle increasing volumes of flooring and sports surface material, we also continue to conduct research and to trial new recycling techniques with the quest to develop technically and economically feasible solutions to recycle more end-of-life products.

Collecting and recycling post-installation and end-of-use flooring: the ReStart® program

ReStart® is Tarkett's flagship program for flooring waste collection and recycling which meets a double goal:

- > Increase the collection of post-installation and end-of-use Tarkett flooring (or in some cases from other flooring manufacturers), to obtain a growing volume of secondary raw materials and limit the need for virgin resources, thus developing a circular model with quality and economically viable products; and
- > Offer our customers a responsible, cost-effective, circular solution to contribute to safeguarding the world's natural resources, protecting the environment, and avoiding incineration or landfilling.

Onboarding customers, with a simple, cost-effective ReStart® take-back and recycling service is key to these goals. We are actively inviting our customers to join our ReStart® take-back and recycling program which helps them manage their flooring waste while contributing to the implementation of a circular economy. As project owners are increasingly including site waste management in their calls for tender, ReStart® allows Tarkett's customers to sign up simply to our local take-back and recycling program for flooring.

At the end of 2025, the ReStart® program is proposed in around 30 countries across the globe. It exists in several formats across Europe (Sweden, Norway, Finland, Denmark, France, United Kingdom, Ireland, Belgium, Netherlands, Luxembourg, Italy, Spain, Portugal, Germany, Austria, Switzerland, Poland, Estonia, Latvia, Lithuania, Czech Republic, Romania, Slovakia and Hungary), in Brazil, India, Malaysia, Australia and in the US.

In **Europe**, we are mainly collecting vinyl installation off-cuts and post-use carpet tiles:

- > For vinyl flooring, Tarkett provides big-bags and organizes the collection of offcuts or end-of-use materials (currently for post-consumer homogeneous flooring installed since 2011) which are sent to our recycling centers either at Clervaux (Luxembourg) or Ronneby (Sweden). In each market we are developing practical solutions and finding the right local partners for the collection and sorting to facilitate the recovery of recyclable materials. Once at our recycling centers, the material is controlled before processing and reintegration into our production process. In a few years, it is expected that post-use vinyl floors will be the most important contributor to ReStart® volumes.

- > For carpet flooring, Tarkett provides a support to facilitate the on-site collection, then the flooring is sent to our carpet recycling center in Waalwijk (Netherlands) for recycling.
- > We are also taking back linoleum for recycling at our Narni site (Italy).
- > Tarkett Sports Europe also have a ReStart® program available for Omnisports and Linosports ranges.

Firm routines and trainings on cross-border waste transports within the EU have been implemented to secure that all ReStart® transports are done according to local and European legislation. Work was also conducted on vinyl waste export permits from the UK to be able to send vinyl materials collected in the UK to our Tarkett EU facilities for recycling.

In 2024, a new financial setup of ReStart® was implemented in Europe to simplify cost tracking and incentivize more efficient solutions for logistics and sorting. New ReStart® big bags with 30% pre-consumer recycled material and a QR code to access instructions have moreover been rolled-out across EMEA countries, with the objective to have a standardized approach and easier communication on how ReStart® works throughout EMEA.

Tarkett multiplies ReStart® flooring take-back and recycling projects across Europe with a climate beneficial solution and a quality customer service

Tarkett successfully convinced more clients in 2025 to join the circular economy through its ReStart® flooring post-installation and post-use collection and recycling program. The onboarding of new customers was achieved through the continued pedagogy and effort from its teams across Europe to propose and deliver a simple solution. Existing collaborations were also continued and strengthened in 2025. A few examples include:

- > The successful collaboration with IKEA continued: 14 take-backs have been executed from IKEA stores in Sweden, Finland, Denmark, Hungary and Spain in 2025. For example, in Denmark, close to 7,000 m² of post-use Tarkett HO flooring were collected from five different IKEA stores for recycling in 2025. Since the first take back experience of post-use material from IKEA Stockholm in 2020, more than 250 tons (corresponding to 86,000 m²) have been collected in over 50 take backs from IKEA stores in 14 countries across Europe (avoiding a total of circa 1,000 tons of CO₂ emissions).
- > In Germany, post-installation and post-use homogenous vinyl flooring removed from renovated modular containers are collected from modular builder Kleusberg and sent to Tarkett's facility in Ronneby (Sweden) for recycling (after sorting if need be). Circa 50 tons are collected from Kleusberg annually.
- > In Berlin (Germany), used carpet tiles are successfully returned, reused and recycled via ReStart® during the installation of 40,000 m² of DESSO AirMaster as part of an office building renovation (project ongoing until 2029).
- > In Italy, we took back 45 tons of post-use and post-installation material in 2024 and 98 tons in 2025, as part of the installation of new vinyl flooring in 29 stores of a supermarket company throughout the country.
- > During the renovation of a company's headquarters in the Paris area (France), we collected 16,000 m² Reclaim Ribs EcoBase.
- > In Denmark, 16.5 tons of old post-use carpet tiles were collected (leading to a saving of 23 tCO₂e), during the installation of new DESSO and iQ products in an office building.
- > In Poland, old competitor flooring was taken back prior to the installation of 16,300 m² of Recharge Ecobase.
- > During an office building renovation in Vilnius (Lithuania), 400 m² of 20-years old post-use linoleum were collected for recycling in Narni (Italy).
- > In Kilehaven (Denmark), more than 3 tons of LVT offcuts were returned during the installation of 6,000 m² of Tarkett product LVT Elegance Rigid Click at an accommodation building.
- > During the installation of 2,300 m² IQ Natural in a secondary school in Zollbrück (Switzerland), we collected and recycled 1,320 kg of vinyl off-cuts, saving 4.75 tCO₂e.

In **North America**, the program has existed since the end of the nineties for collection and recycling of carpet tiles and was expanded to vinyl flooring in 2010. ReStart® collection and recycling has been and remains predominately post-use rather than post-installation. The challenge is to develop logistics solutions, notably finding the right logistical partners, to collect and recycle larger volumes of post-use products and the small quantities of post-installation flooring waste as well as re-introducing materials into existing products. In 2022, Tarkett North America started sending returned or discontinued LVT collected as part of the ReStart® program to Avery Automats, a company based in Dalton, Georgia (US), that is using this LVT in the manufacturing process of their automotive mats. This collaboration enables to recycle 100% of the collected LVT into new automotive products, no longer sending it to a waste-to-energy plant. At the Loudoun County School District in Maryland (US), we have collected circa 60 tons of post-consumer Tarkett carpet for recycling through the ReStart® program in the past five years, while installing our new carpet products in 15 different schools. This long-term relationship with Loudoun County schools demonstrates customers' commitment to the program once they are able to experience its benefits.

In **Russia**, a ReStart® pilot project was initiated by surveying installation and distribution channels for their interest in the collection for recycling of post-installation vinyl flooring scraps. One of our long-term distribution partners (who provides customers with additional services for cutting products, as a result of which it accumulates flooring offcuts) showed interest, and we started to receive the first dispatches in June 2023. Only post-installation resilient residential materials were collected in 2023, and we expanded the project to rigid-LVT products in 2024.

In **Brazil**, Tarkett takes back post-installation material for vinyl composite tiles, luxury vinyl tiles, as well as homogeneous and heterogeneous resilient flooring from clients all over the country, for recycling at our manufacturing facility in Jacareí and incorporation into the manufacture of a new LVT base. The ReStart® project started with a pilot phase in 2018, with a modest 2.8 tons of recycled material and the participation of five resellers. Through concentrated efforts in communication and promotion of the program, we have been able to increase the engagement among new participants as well as the quality of the collected post-installation flooring offcuts. In 2025, with an active participation of 34 partners (resellers and installers), we collected circa 30 tons of post-installation flooring. Between 2018 and 2025, we have collected more than 200 tons of post-installation material. In 2025, we launched an incentive campaign for our commercial team, with the goal to collect old keychain-model samples from previous collections, so that they can be returned and recycled at our Jacareí factory.

In **Australia**, Tarkett continues to work closely with flooring contractors to collect vinyl off-cuts and post use homogeneous vinyl to prevent valuable materials from ending up in Australian landfill. Since commissioning a granulator in 2022, Tarkett has processed homogenous vinyl off-cuts and end-of-rolls for export to our recycling facility in Ronneby (Sweden). A significant milestone was achieved in 2024 when Tarkett Australia secured a Federal Government waste export license, allowing for the shipment of granulated homogeneous vinyl flooring materials overseas. That same year, we also began collecting post-use vinyl flooring, marking an important step toward a fully closed-loop system. By the end of 2025, Tarkett had successfully granulated and exported a total of 50 tons of vinyl materials to Ronneby, including 3 tons of post-use material, which are now being used in the production of new homogenous vinyl flooring. To further improve processing capacity and efficiency, Tarkett Australia invested circa 70 k€ in upgrading the granulator with a new pre-shredder, installed in October 2025. This investment was supported by a circa 30 k€ grant from the Australian Government. In parallel, we are actively working with Australian and European authorities to secure a waste export license for heterogeneous vinyl and luxury vinyl tiles (LVT). Once approved, we anticipate being able to export an additional 40 tons of these materials annually. In 2025, Tarkett Australia was awarded the Advancing in Circularity Award for the year of 2024 by the Vinyl Council of Australia, recognizing Tarkett's commitment to closed-loop vinyl flooring recycling through the ReStart® program.

In the coming years, we will continue to promote and develop our ReStart® program in a view to continually increase the quantities of post-installation and end-of-use flooring collected and effectively recycled each year.

Collaborating with others to build a circular economy

For deploying our ReStart® program, we work in Europe with specialized companies and partners that have the required knowledge and experience, and hold the needed permits for the transport / recycling of flooring waste; and with Carpet America Recovery Effort (CARE) in the United States, a non-profit trade organization that fosters recycling of carpets and rugs, and of which Tarkett is a founding member.

In France, Tarkett is a founding member of Valobat, a not-for-profit eco-organization for the building sector. Valobat is one of the four organizations accredited by the French government for operating the new Extended Producer Responsibility regulation for building and construction products and materials. Its ambition is to contribute to the development of the circular economy with the collection and recycling of building materials in France, in line with the French 2020 law on tackling waste and developing a circular economy, which requires manufacturers of building products and materials to organize or delegate the management of end-of-life waste collection and recycling.

The ReStart® program has been complemented by a re-use offer, which allows our European customers to resell or purchase second-hand Tarkett carpet tiles that are still in good condition. In several countries in Europe, including France, the Nordics, Benelux and UK, Tarkett has indeed started offering a reuse option for carpet tiles. Carpet tiles that have been recovered through the ReStart® program can be offered for reuse depending on customer requests. This mainly concerns the office segment. The complete process includes storage, ordering, cleaning, and shipping of reused carpet tiles to new customers. This re-use offer has been successfully proposed on several projects in 2025, for example:

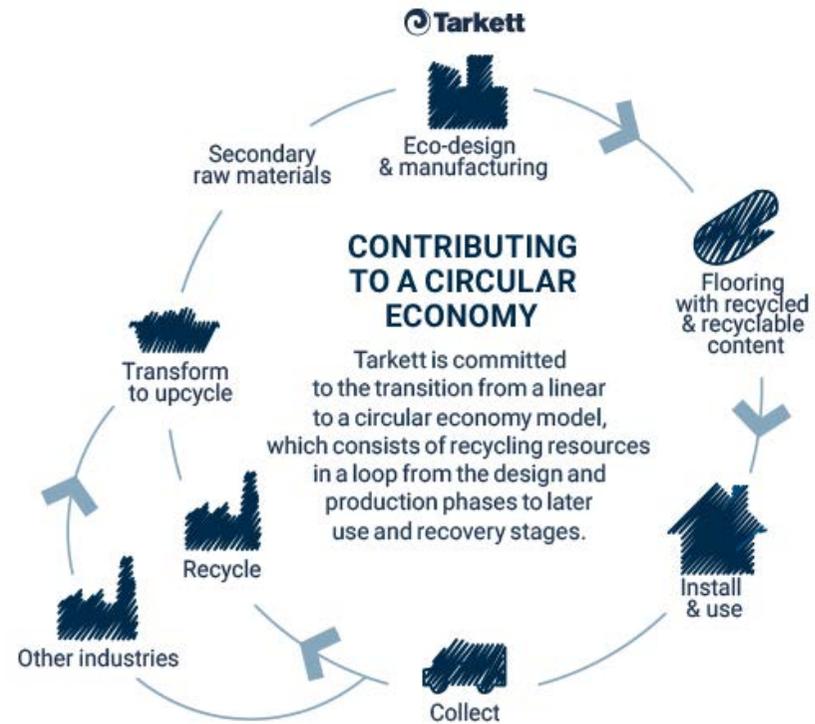
- > During the installation of new DESSO flooring as part the renovation of an office building in the Paris area (France), 9,000 m² old carpets were collected, including 2,000 m² that were sent for recycling and 7,000 m² that were sent for re-use and reselling to other customers.
- > At a police office in Sweden, Tarkett installed 4,000 m² DESSO carpets, including 2,000 m² reused carpet tiles.
- > During the renovation of offices in the Netherlands, used DESSO carpet tiles were selected and re-installed to complement the installation of new tiles.

Main actions related to the design of circular products

Tarkett applies **Cradle to Cradle® (C2C) principles** for the design of its products, from material selection and product manufacturing, to installation, use, maintenance, end-of-use and product recovery. Tarkett's Human-Conscious Design® philosophy and eco-design methodology strives, right from the upstream phase of a design process, to integrate various aspects – economical, performance, respect for the health and the environment – throughout different stages of the product's life cycle¹. All impacts on the environment are studied and assessed, and the approach requires the engagement of many functions within the company: research & development, marketing, procurement, production, and quality, among others.

Our **'New Product Development Process' (NPDP)** includes sustainability and circular economy criteria right from the initial design phase. This process encourages our teams to select "good" raw materials (i.e. positively defined according to C2C criteria), to evaluate the climate impact of the different raw materials, and to ensure how the product will be disassembled and recycled at end-of-use (i.e. eligible to post-installation and end-of-use collection as part of our ReStart® program, to be later recycled in one of Tarkett's recycling centers).

We also use **life cycle analysis (LCA)**, one of the methodologies to assess the environmental impact of a product. Our internal method, which is aligned with ISO 14040, ISO 14044 or EN 15804 standards, identifies and compares the environmental impacts of a system throughout its lifecycle, from extraction of raw materials through its fabrication and processing up to its end-of-life or end-of-use (landfill, recycling...) including use phases, maintenance, and transportation.



The above processes enable us to develop circular products with increased recycled content and which are themselves recyclable, to ensure that we can fully close the loop.

¹ Standard NF X 30- 264 Environmental management – Assistance to the implementation of an eco-design approach, 2013.

Resource use and circular economy (ESRS E5)

Another important feature of circular products is to integrate easy removal right from the design stage, ultimately allowing more efficient collection, sorting and recycling. Beyond the flooring product itself, one challenge is to design installation and removal methods, which facilitate the collection of flooring at end-of-use while allowing the separation of different layers and materials. For example, the modular vinyl ranges, such as iD Click Luxury Vinyl Tile ranges, have a unique click system which makes for a floating installation, without the need of adhesives enabling the flooring to be very quickly laid and easily removed. The 'Made in Europe' Essence / Elegance Rigid 55 vinyl collections launched in 2023 have similar smart click locking systems, allowing for quick installation, eliminating the need for glue, and thus also facilitating removal. In North America, Tarkett has the modular range of flooring, ProGen™, fitted with a fast lock mechanism. Ethos® carpet tiles, with the Tarkett tape system, can be installed, re-installed, and recycled easily, without damaging the flooring surface. In 2023, Tarkett launched its first linoleum with glue-free installation, the new Tarkett Lino Loose-Lay, with a loose-lay technology allowing for easy removal at end-of-use. Launched in 2025, iD Square Loose Lay Luxury Vinyl Tiles are the

latest generation of our loose-lay adhesive free tiles, which can be installed and disassembled with ease. For indoor sports flooring, Tarkett proposes Greenlay™, a loose-lay installation method for Omnisports surfaces: with only 2% of surfaces glued, the end-of-life recovery is facilitated enabling the surface to be easily removed, taken back through Tarkett's ReStart® program and recycled.

Another lever to develop low-carbon circular products is to reduce the quantity of raw materials in our products / the weight of our products. For flooring surfaces, the main focus in this regard is on luxury vinyl tiles which have a high weight compared to other product categories. For FieldTurf artificial turfs, the switch to the Origin single polymer technology leads to a weight reduction of 0.8 kg/m².

In the coming years, we will continue to apply our circular design principles to continually develop low-carbon circular products.

2.3.3 Targets related to resource use and circular economy (E5-3)

Tarkett is an international company that sells its products in over 100 countries and manufactures them in 33 factories in 20 different countries. Given the importance of standards in the construction industry, each country has its own construction practices. These practices strongly influence the processes for identifying and collecting flooring and sports surfaces for recycling. The level of maturity of our customers regarding the circular economy also varies widely. It depends on the demand from key players, regulations and on the supply that has developed.

We have therefore decided to define a single Group-level target related to the implementation of a circular economy, focusing on the share of recycled raw materials as described below. It is up to the local teams to consider the specific local characteristics of their ecosystem to activate the most relevant levers and, where necessary, set sub-objectives to achieve the Group objective. For example, the EMEA Division is prioritizing the recycling of post-consumer materials in line with changing European regulations. In Eastern Europe, the focus is on the open-loop principle, as it is virtually impossible to collect installation waste or end-of-life flooring in the residential sector.

We have consequently not defined additional Group-level targets on other material topics related to the circular economy (production waste, post-installation and end-of-use flooring and sports surface waste, circular products). However, it should be noted that actions implemented on these topics (e.g., to increase the internal recycling of post-manufacturing waste, to increase the collection and effective recycling of post-installation and post-use flooring and sports surface, and to develop more circular products) participate in reaching our recycled raw materials target, as all these topics are closely interrelated.

Raw materials

In line with our circular economy commitments as set out in our Code of Ethics and our Environmental, Climate and Circular Economy Policy, Tarkett has defined a voluntary target to triple the share of recycled raw materials¹ for the production of flooring and sports surface products from 10% in 2018 to 30% by 2030. This target relates to both the prevention and recycling layers of the waste hierarchy.

The scope of the target includes all raw materials for the production of finished and semi-finished flooring and sports surface products, excluding: outsourced finished goods; process chemicals (except for carpet); and packaging. Any post-installation or post-use materials collected and effectively recycled by FieldTurf are not included, with the exception of recycled post-use artificial turf recycled at Abtsteinach (Germany). Steel and concrete materials for Tarkett Sports construction / installation activities are not included in the target (but are reported separately).

In 2025, we used close to 160,000 tons of recycled materials for the production of flooring and sports surface products, as an alternative to virgin materials, which represents 19.8% of our raw materials, compared to 19.4% in 2024, 18.5% in 2023, 17% in 2022, 15% in 2021, 13% in 2020, 12% in 2019 and 10% in 2018. While we have made good progress in the past seven years to almost double the share of recycled raw materials from 10% in 2018 to close to 20% in 2025, we need to strengthen our efforts to be able to achieve our target of 30% recycled raw materials by 2030.

¹ Materials that would otherwise have been sent for waste disposal (incineration or landfill), used in lieu of primary raw materials, including: post-consumer and post-installation flooring waste collected by Tarkett (e.g. ReStart®) and effectively recycled and used in Tarkett products; post-manufacturing waste from Tarkett that is reprocessed into secondary raw material and recycled in Tarkett production; recycled (post-consumer and/or post-manufacturing) waste procured by Tarkett from other organizations for Tarkett production; and recycled content of other procured raw materials.

Resource use and circular economy (ESRS E5)

Production waste (as a source of recycled materials)

We seek to reduce the quantities of waste generated during the manufacturing of all our products, and to minimize landfilling and maximize recycling for our production waste streams (as described in section 2.3.2). Tarkett, however, does not have a specific Group-level quantitative target regarding the reduction and/or recycling of production waste. The effectiveness of our policies and actions is tracked through the production waste-related metrics disclosed in section 2.3.5. As mentioned previously, it should moreover be noted that the actions implemented to increase the internal recycling of post-manufacturing waste participate in reaching our recycled raw materials target.

Post-installation and end-of-use flooring and sports surface waste

We strive to continually increase collection and effective recycling of post-installation and post-use flooring and sports surface (as described in section 2.3.2). Tarkett however does not have a specific Group-level quantitative target in this regard (targets may be set-up locally at Division or country level). The effectiveness of our policies and actions is tracked

2.3.4 Resource inflows (raw materials E5-4)

Material resource inflows for Tarkett include raw materials for the manufacturing of finished and semi-finished flooring and sports surface products. Other materials such as packaging (which typically represents less than 2.5% of the product's weight), process chemicals (except for carpet), equipment and non-production related goods are not significant in comparison to raw materials. Our main raw materials for the manufacturing of flooring and sports surface products include PVC, plasticizers, fillers, wood, fibers / polyolefins, and latex / rubber.

through the end-of-life waste-related metrics disclosed in section 2.3.5. As mentioned previously, it should moreover be noted that the actions implemented to increase the collection and effective recycling of post-installation and post-use flooring and sports surface participate in reaching our recycled raw materials target.

Circular products

We apply our circular design principles to continually develop low-carbon circular products (as described in section 2.3.2). Although Tarkett currently does not have a specific Group-level target in this regard, new product development is subject to the application of Cradle to Cradle® (C2C) principles and to our 'New Product Development Process' (NPDP). Furthermore, by working with the Environmental Protection Encouragement Agency (EPEA), we ensure that the materials used are compatible with future regulations and therefore recyclable. As mentioned previously, it should moreover be noted that the actions implemented to develop more circular products participate in reaching our recycled raw materials target.

The raw materials consumption for the manufacturing of flooring and sports surface products is presented in the below table.

Steel and concrete materials for Tarkett Sports construction / installation activities are reported separately, as they are specific to these activities and represent significant quantities in comparison to the raw materials used to manufacture our products.

Raw materials consumption	2025	2024	2023
Total weight of raw materials used for the manufacturing of flooring and sports surface products (tons)	808,333	808,502	830,839
Total weight of secondary (recycled) raw materials used (tons)	159,883	156,853	153,747
Percentage of secondary (recycled) raw materials used (%)	19.8%	19.4%	18.5%
Total weight of biological (renewable) raw materials used (tons)	104,839	89,727	80,852
Percentage of biological (renewable) raw materials used (%)	13.0%	11.1%	9.7%
Percentage of wood that is sustainably sourced (%)	74%	-	-
Steel and concrete materials for Tarkett Sports construction / installation activities (tons)	237 600	-	-

The following definitions / methodologies / assumptions apply to the reported raw materials consumption data:

- > The scope includes all raw materials for the production of finished and semi-finished flooring and sports surface products, excluding: outsourced finished goods; process chemicals (except for carpet); and packaging. Any post-installation or post-use materials collected and effectively recycled by FieldTurf are not included, with the exception of recycled post-use artificial turf recycled at Abtsteinach (Germany). Most raw material purchase data comes from Tarkett's global SAP data warehouse. The remaining (circa 10%) is reported separately by the plants not using SAP.
- > Secondary (recycled) raw materials are materials that would otherwise have been sent for waste disposal (incineration or landfill), used in lieu of primary raw materials, including: post-consumer and post-installation flooring waste collected by Tarkett (e.g. ReStart®) and effectively recycled and used in Tarkett products; post-manufacturing waste from Tarkett that is reprocessed into secondary raw material and recycled in Tarkett production; recycled (post-consumer and/or post-manufacturing) waste procured by Tarkett from other organizations for Tarkett production; and recycled content of other procured raw materials.
- > Biological (renewable) materials are natural resources of which reserves can be replenished in the same or less time than the one needed for its consumption.

- > The percentage of all biological materials that is sustainably sourced (as mandated by ESRS E5-4) is not specifically reported at present, particularly as there is currently no clearly established definition of what constitutes a sustainable source, and for most materials it would be a challenge to establish relevant definitions. However, considering and reducing the impact of our biological raw materials (particularly in terms of their potential impact on deforestation and on biomass used for food production) is an integral part of the new product development process and of the life-cycle analyses carried out on our products. For our wood raw materials, which represent over 75% of our total biological raw materials in weight, we have established our own definition of 'sustainably sourced'. Is considered 'sustainably sourced' all wood which meets at least one of the following criteria: compliant with the European Union Timber Regulation (and once it will be enforced, with the new European Union Deforestation Regulation, which is being implemented within Tarkett and which will have an impact for the whole wood industry in the EU); FSC® (Forest Stewardship Council) certified; PEFC (Programme for the Endorsement of Forest Certification) certified; 'Forest Etalon' certified (for Russia). The percentage of wood that is sustainably sourced is calculated by dividing the total quantity of wood meeting at least one of the above criteria, by the total quantity of wood purchased (in weight) obtained from Tarkett's global SAP data warehouse. It is reported for the first time in 2025.
- > Steel and concrete materials for Tarkett Sports construction / installation activities are reported separately, as they are specific to these activities and represent significant quantities in comparison to the raw materials used to manufacture our products. They are reported for the first time in 2025, and have been estimated based on 2024 data.

The total consumption of raw materials is stable between 2024 and 2025. The quantity of secondary (recycled) raw materials has slightly increased, bringing the percentage of recycled raw materials closer to 20%. The quantity of biological (renewable) raw materials has increased by 17% over the same period, linked to the recovery in the production of wood-based products in 2025 compared to 2024.

2.3.5 Resource outflows (products and waste E5-5)

Products

Our 'New Product Development Process' (NPDP) focuses on, among other things, the integration of recycled content and the effective recyclability of the product, as well as an evaluation according to the Cradle to Cradle® (C2C) principles (see section 2.3.2). This is a process that we are gradually implementing within our company for the design of our products.

The rate of recyclable content in products (as mandated by ESRS E5-5), which would be calculated as the weight of recyclable materials divided by the overall total weight of materials, is not a relevant metric for Tarkett, as it would not be representative of the effective recyclability of our products. Indeed, while close to 100% of the raw materials constituting our products are individually recyclable, the final products themselves may not be fully recyclable once the different raw materials are combined / glued together. We are therefore working on the development of a more relevant metric related to the effective recyclability of our products.

It should be noted that packaging, which typically represents less than 2.5% of the product's weight, is not considered significant compared to the product itself. Packaging typically consists of cardboard, paper foil, and plastics (PE/PP), which are all recyclable.

Production waste

The main type of waste generated at our manufacturing sites is post-manufacturing product's waste, which is reprocessed and recycled internally by 18 plants to avoid having to send the waste for external recycling, recovery or disposal.

At our parquet manufacturing facilities, sawdust waste is generated in significant quantities; it is recovered and used as a biomass fuel for heating.

Other types of waste generated at the plants typically include metal, paper, cardboard, electronic waste, used oils, etc. which are sorted and sent preferably for external recycling or recovery, with disposal to landfill being the last resort.

The total amount of waste generated at Tarkett manufacturing sites, broken down by type (hazardous / non-hazardous) and destination (recycling, incineration with / without energy recovery, landfill, other) is presented in the below table.

ENVIRONMENTAL INFORMATION

Resource use and circular economy (ESRS E5)

Waste generated	2025	2024	2023
Total amount of waste generated (tons)	52,898	54,811	58,754
Non-hazardous waste generated (tons)	46,932	45,962	47,403
Hazardous waste generated (tons)	5,965	8,849	11,351
Total amount of waste diverted from disposal (tons)	44,165	43,032	45,271
Non-hazardous waste diverted from disposal (tons)	41,377	39,776	38,913
<i>Non-hazardous waste – Recycling (tons)</i>	34,036	31,642	30,196
<i>Non-hazardous waste – Other recovery operations (tons)</i>	7,342	8,135	8,717
Hazardous waste diverted from disposal (tons)	2,788	3,256	6,358
<i>Hazardous waste – Recycling (tons)</i>	2,489	2,765	5,826
<i>Hazardous waste – Other recovery operations (tons)</i>	299	491	532
Total amount of waste directed to disposal (tons)	8,733	11,779	13,483
Non-hazardous waste directed to disposal (tons)	5,555	6,186	8,490
<i>Non-hazardous waste – Incineration (tons)</i>	223	345	7
<i>Non-hazardous waste – Landfill (tons)</i>	3,722	4,378	7,330
<i>Non-hazardous waste – Other disposal operations (tons)</i>	1,610	1,462	1,153
Hazardous waste directed to disposal (tons)	3,177	5,593	4,993
<i>Hazardous waste – Incineration (tons)</i>	338	25	9
<i>Hazardous waste – Landfill (tons)</i>	1,675	1,760	1,593
<i>Hazardous waste – Other disposal operations (tons)</i>	1,164	3,808	3,391
Total amount of non-recycled waste (tons)	16,374	20,404	22,732
Percentage of non-recycled waste (%)	31%	37%	39%

Resource use and circular economy (ESRS E5)

The following definitions / methodologies / assumptions apply to the reported waste data:

- > Waste generated is defined as all waste removed from the manufacturing plants (e.g. industrial waste, office waste, waste from canteens...; excluding post-manufacturing product's waste reprocessed and recycled internally in the same plant or in another Tarkett plant; and excluding sawdust waste reused on site as biomass fuel) by a contracted service provider. Tarkett splits waste by type (hazardous and non-hazardous) and by destination (landfill, incineration with energy recovery, incineration without energy recovery, recycling, other treatment). Wastewater is excluded.
- > Hazardous and non-hazardous wastes are defined by national legislation at the point of generation.
- > Waste sent for external recycling includes carpet waste sent to the cement industry as a source of calcium carbonate or a replacement to fossil fuel.
- > Other recovery operations refer to incineration with energy recovery.
- > Incineration refers to incineration without energy recovery.
- > Other disposal operations refer to waste sent for external other treatment (without knowledge of final destination).
- > Non-recycled waste is the sum of all waste sent to landfill, incineration with energy recovery (other recovery operations), incineration without energy recovery (incineration), and other treatment (other disposal operations); it excludes waste sent for external recycling or / and sent to other Tarkett plants for internal recycling.

The total amount of waste generated decreased by 3.5% between 2024 and 2025, with an increase in non-hazardous waste quantities balanced by a decrease in hazardous waste quantities. The amount of waste directed to disposal decreased significantly by 26%, while the amount of waste diverted from disposal slightly increased. The percentage of non-recycled waste decreased from 37% in 2024 to 31% in 2025.

2.3.6 Anticipated financial effects from material circular risks and opportunities (E5-6)

Not disclosed for 2025, phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive.

Product's end-of-life waste

Our engagement and actions related to product end-of-life waste management are described in section 2.3.2.

From 2010 to 2025, Tarkett has collected over 129,000 tons of flooring (post-installation and end-of-use flooring: vinyl, linoleum, carpet). In 2025, 5,200 tons of installation offcuts and used flooring were collected through the ReStart® program¹, which marks a continual increase over the past few years (5,000 tons in 2024; 4,100 tons in 2023; 3,000 tons in 2022).

Progress was made in Europe thanks to the continued engagement of our sales network encouraging customers to join our ReStart® collection and recycling program. Post-installation and post-use flooring was collected from numerous projects providing material to recycle at our unique carpet recycling center in the Netherlands, our vinyl recycling centers in Sweden and Luxembourg, and our linoleum recycling center in Italy.

In North America, ReStart® continues to expand as a core part of how we serve customers and build circularity into our business. Strong customer engagement, strengthened logistics, and innovation in our recycling pathways drove meaningful growth in collected volumes across 2023 and 2024. While 2025 volumes were modestly lower than the prior year, our infrastructure, partnerships, and recycling capabilities remain firmly in place - positioning us for continued long-term progress.

As part of the Infill Take Back program, Tarkett Sports infill regeneration facilities in Oregon and Pennsylvania (US) have collected and recovered 14,100 tons of infill for reuse in new projects in 2025 (compared to 11,700 tons in 2024 and 5,450 tons in 2023). This increase is driven by the growth and efficiency of our operations, and through regional adoption of the program on a growing number of projects. In 2025, we also reused circa 24,000 tons of infill directly on site.

¹ End-of-use (post-consumer or post-use) flooring products that have been used and are removed for disposal (e.g. old products retrieved from the floor during a renovation project, potentially with remaining concrete and/or glue); and post-installation waste incurred during the installation of flooring products (e.g. not used pieces of clean flooring, reclaimed from installers during installation). Collected through Tarkett organized collection of end-of-use or post-installation waste (i.e. through ReStart® program) to be recycled and reintegrated into production whenever possible. In North America, the ReStart® collected flooring is tracked per shipment from the client site where it is recovered to Tarkett / partner recyclers. When it was not possible to weigh the quantity of recovered flooring an estimation was made based on the number of truck loads that were sent.

2.4 Taxonomy Regulation

The EU taxonomy is a classification system, establishing a list of environmentally sustainable economic activities with the aim of helping the EU scale up sustainable investment and implement the European green deal. The EU taxonomy provides companies, investors, and policymakers with appropriate definitions for which economic activities can be considered environmentally sustainable. The first Delegated Acts, adopted in June 2021, set out a list of economic activities in the sectors that are considered most relevant for addressing climate change mitigation and climate change adaptation and thus having the potential to make a substantial contribution to the EU's environmental goals on climate. Examination of Tarkett's principal activities based on NACE codes (European Nomenclature of Economic Activities) found flooring and sports surface manufacturing not to be covered by these Climate Delegated Acts.

In 2023, Tarkett analyzed its eligibility for each of the newly defined environmental objectives, according to the requirements published in the Delegated Act on 27 June 2023. The Group has not identified any eligible sales as its activities are not considered, in the Taxonomy's sense, to make a substantial contribution to these other environmental objectives. The Group has not identified either any significant operational expenditures (OpEx) qualified as eligible for taxonomic activities.

Capital expenditures (CapEx), as defined by the taxonomy, consist of acquisitions of tangible and intangible assets during the fiscal year, as well as changes in the scope of consolidation, before impairment and amortization and excluding changes in fair value. It includes acquisitions of property, plant, and equipment (IAS 16), intangible assets (IAS 38), investment property (IAS 40), and assets related to right-of-use leases (IFRS 16).

As outlined in our 2024 publication and following the action plan implemented to quantify investments potentially eligible for taxonomic activities, Tarkett has identified expenditures related to individual measures under the climate change mitigation objective.

Based on these elements, a category of capital expenditures has been selected as an individual measure: CCM 7.7 Acquisition and ownership of buildings.

The EU taxonomy tables (compliant with Delegated Regulation (EU) 2026/73) are provided in Appendix 5.3.

3. Social information

3.1 Own workforce (ESRS S1)

3.1.1 Policies related to own workforce (S1-1)

Our **Code of Ethics** described in section 2.1.2 includes several policies related to our own workforce, addressing the following topics among others:

- > **Respect for human rights:** combat child labor / forced labor / undeclared labor; provide decent working conditions; comply with the minimum wage provisions laid down by local laws; treat employees fairly and in accordance with local laws and policies.
- > **Promoting social dialogue:** respect freedom of association; comply with the collective bargaining agreements in place; encourage open dialogue between employees and managers; set up internal opinion surveys and take their results into consideration.
- > **Protecting health and safety:** monitor safety standards and results; identify, assess and report risks; ensure compliance with safety instructions; ensure that all employees always wear their protective equipment to work; carry out a rigorous analysis of the root causes after every accident.

3.1.2 Processes for engaging with own workforce (S1-2)

Tarkett organizes every two years, since 2008, a **company-wide employee feedback survey** providing an opportunity for all employees to share their experience and to participate in the continuous improvement of the workplace. The anonymous survey helps to reinforce employees' sense of belonging by giving them the opportunity to be heard through a formal structured engagement process. It also provides a rich insight for management on how employees feel and where to improve.

The last survey was conducted in September-October 2025 on an online platform, Qualtrics (except for sites in Russia using a local solution). The survey covered all Tarkett employees and sites, except for the Lenham (UK) and Orzechowo (Poland) plants which were in the process of closure. The participation rate reached a record high at 92% (compared to 89% in 2023 and 81% in 2021) with 9,406 employees responding to the survey, providing a reliable picture of current employee sentiment. The survey had 32 questions (including two open questions), organized around our Employee Engagement Index and six drivers: confidence in the future, collaboration, efficiency, positive working conditions, empowerment, learning and career development.

- > **Fostering diversity and inclusion:** recruit, hire, train and promote individuals in all types of positions, regardless of ethnicity, color, gender, religion, country of origin, ancestry, place of birth, age, marital status, sexual orientation, disability, veteran status or any other discriminating factor; promote equal treatment within the company, particularly between men and women; facilitate the integration of disabled employees into the work environment; promote diversity in employee profiles and career paths; combat all forms of harassment.

The above policies are implemented locally through procedures established at Division, country and/or site levels.

Through its Code of Ethics, Tarkett fully adheres to the Universal Declaration of Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work.

The average engagement level increased by seven points in 2025 (75% vs. 68% in 2023, and 71% in 2021), close to the objective of 76% by 2030 which was set in 2025 (see section 3.1.5). The survey revealed a strong positive trend compared to 2023, with all key drivers improving: confidence in the future (+10 points), collaboration (+6 points), empowerment (+9 points), efficiency (+3 points), learning and career development (+3 points), and positive working conditions (+3 points).

These gains suggest that recent initiatives to foster a supportive and inclusive work environment are resonating well with employees. The significant increase in confidence in the future and empowerment signals a workforce that feels increasingly optimistic and empowered to act, while improvements in collaboration suggest a culture that values teamwork and shared success.

While efficiency and working conditions have improved, their smaller gains may signal areas for further optimization, such as streamlining processes or enhancing workplace resources. Overall, the upward trend reflects a healthier organizational climate, but sustaining momentum will require targeted actions to maintain empowerment and engagement while addressing operational efficiency.

Own workforce (ESRS S1)

The results, which were detailed per Division, country and activity, were shared internally, enabling managers to build action plans to act on the findings. It should be noted that differences were observed between populations (Divisions, countries, entities), reflecting contrasted business situations and contexts. This is why each country / entity within Divisions has been asked to develop targeted and customized action plans to be implemented at the local level. These local plans are reinforced by action plans determined at the Group and Division levels.

Follow-up shorter "pulse" surveys are conducted on a regular basis to monitor the progress made thanks to the effective implementation of the action plans, with a special focus on engagement.

The regulatory scope of dialogue between employers and employee representatives varies from one country to another. However, in addition to respecting local labor legislation, Tarkett applies in all the countries in which it operates the same respect for its fundamental values and principles of freedom of association, and in particular respect for trade unions.

The **Tarkett Forum**, the Group's European Works Council (EWC), provides a platform for social dialogue in Europe. Several times per year, the EWC brings together trade union

representatives of our main European sites to dialogue with Group Management, including the President of our EMEA & Latin America Division. The EWC strengthens cooperation and social dialogue, focusses on issues pertaining to the general functioning of the company, and discusses HR issues common to different sites and countries in Europe.

In April 2025, Tarkett held a live Board Forum meeting during which the EMEA strategy was shared by the Division President and discussed with the participants. Financial and safety results were presented, as well as CAPEX/OPEX plans and updates on ongoing industrial projects. Special attention was devoted to the ongoing reorganization projects within EMEA. The HR strategy was shared, and discussion was initiated regarding the renewal of the EWC agreement. It was moreover agreed to organize monthly meetings with the EWC Secretary, to create opportunities for more frequent exchange and improvement of social dialogue. Another Board Forum meeting was held in September 2025, during which the participants went through the standard agenda (financial, safety and HR KPIs; updates on ongoing projects), and special attention was again given to the reorganization projects to ensure that all questions from participants were carefully addressed. The last Board Forum meeting of the year was held in November 2025, and was the occasion to align on the new EWC agreement and to present the results of the 2025 employee feedback survey.

3.1.3 Processes to remediate negative impacts and channels for own workforce to raise concerns (S1-3)

A first professional whistleblowing system, the **Ethics Hotline**, was established in 2016 for our activities in North America (United States and Canada), and a second similar tool, the **Compliance Hotline**, was introduced for other countries in 2018. These systems, hosted by a third-party service provider and supported by a dedicated platform, enable Tarkett's employees (and any third party) to raise their concerns and/or report potential violations with our Code of Ethics they may witness within Tarkett (e.g. regarding discrimination, harassment, conflict of interest, health and safety, corruption, fraud...). It is easily accessible on the internet from the Group's corporate website, on the company intranet and by phone from 150 countries in 200 languages.

Alerts can be reported anonymously. The systems and processes in place guarantee the confidentiality of the cases and the protection of the rights of the whistleblowers.

In certain countries, deployment of the systems was subject to the approval of local works councils. These whistleblowing systems are presented and explained in all the compliance

training modules, and a specific whistleblowing procedure for the alert systems is available on Tarkett's internet and intranet sites. Internal awareness of the systems is maintained through targeted communication, such as emails, newsletters, and digital posters.

Any concerns / alerts raised through the whistleblowing systems are subject to review and preliminary examination of their admissibility by the members of the Ethics Committee; if admissible, they are then subject to detailed investigation by members of the Ethics Committee and other relevant authorized persons (depending on the type and scope of the alert), based on what corrective actions are implemented as need be, and monitoring is conducted until satisfactory closure. In 2025, 51 potential alerts were received through the whistleblowing systems (compared to 53 alerts in 2024).

Another process to address the potential concerns / issues raised by the employees is through the biennial employee feedback survey described in section 3.1.2.

3.1.4 Actions / resources in relation to own workforce (S1-4)

Health and safety

The following actions, systems and resources are in place to develop a safety culture and ensure the protection of our worker's health and safety:

- > **Tarkett's health and safety procedures** are implemented at our sites and notably include: health and safety risk assessments at each plant, anticipating risks related to changes in operations; provision and use of personal protective equipment (PPE) as appropriate; procedures for handling chemicals and hazardous substances; measures to limit noise and other factors of stress; systematic reporting and root cause analysis of incidents; regular inspections to ensure safety of equipment and application of safety procedures. Safety procedures are translated into local languages, with shop-floor safety signs, warnings and symbols used to further enhance comprehension and awareness by all. Training on health and safety risks, Tarkett rules and good practices are regularly provided to both Tarkett employees and to subcontractors working at Tarkett sites, with visitors also briefed on key safety rules and behaviors.
- > **Group Safety Director (GSD):** The GSD, reporting to the Chief Sustainability & Safety Officer, makes sure that safety standards are deployed in our plants and properly implemented. He supports local teams with dedicated training and audits where gaps can be identified and necessary improvements highlighted (including change of culture). The GSD can propose evolutions / improvements of safety standards that are then escalated to EMC members for approval. The GSD suggests safety strategy adjustments, for instance by focusing on low noise events and by monitoring new KPIs. The GSD also facilitates learning and knowledge sharing between safety experts of our plants.
- > **Group health and safety standards:** In 2025, Tarkett continued to apply its overarching "Golden Triangle" approach to global safety standards: defining good standards, making them easy to follow and controlling them regularly to improve them. In 2025, the global safety team continued to roll out the third and fourth Group safety standards on safe maintenance intervention and on cutting prevention, while preparing for the deployment of the fifth standard on stairs and platforms safety, and the standard on infra-red and ultra-violet ovens. The first two Group safety standards on loading bays and on interaction between pedestrians and vehicles are now fully deployed.
- > **Health and safety action plan:** A strict action plan is implemented in each plant, notably concerning the assessment of risks specific to Tarkett production lines. In 2025, the focus of the action plan was the implementation of the Group safety standards. In parallel emphasis was made on the importance of applying the "lessons learned" preventative approach following all accidents, with Tarkett entities required to analyze the presence of the same risk in their plants and to plan adequate countermeasures. In 2025, Tarkett continued to focus on the detection and management of low noise events (near-misses, unsafe conditions and unsafe acts) to secure these risks preventively and to spread the safety culture within the whole Tarkett organization. A strong focus was also put on fire risk with the support of FM Global experts and the development of a safety standard on IR and UV ovens, being the first source of fires in our plants.
- > **Health and safety training:** Continuous organizational learning is provided at all levels, with previous years' training focusing on the rights and responsibilities of managers; the quality of root cause analysis and countermeasures after any safety incident; fire and ergonomics risk assessments; and the 5S system in the workplace¹. A safety training course for newcomers made in virtual reality, developed by the Sedan plant (France) in 2023, was rolled-out within all EMEA sites in 2024 and 2025 (for a budget of implementation of circa 100 k€ Opex for the whole EMEA Division), providing all newcomers with a standardized message on general safety rules based on real onsite examples. In TNA, EHS leadership training classes continued to be delivered in 2025 to strengthen commitment to safety and to contribute to the focus on leading indicators.
- > **Health and safety culture:** To further strengthen the safety culture within the plants, management safety Gemba walks (workplace walkthrough to observe employees and ask about their tasks) were implemented from 2023 onwards. In 2025, circa 60,000 Gemba walks and audits were made in our plants, leading to an increase of reporting of unsafe acts / conditions and positive points by circa 30%, reaching 2 reports per employee per month. In November 2025, the EMEA & LATAM Division launched a safety communication campaign focusing on the 10 most critical risks to reinforce safe employee behaviors. The campaign will last for nine months, with new contents (videos and posters) launched each month. All contents have been translated into a total of 18 different languages. In 2026, a pilot will be launched in one of EMEA plants, with the support of an external company, to assess current safety culture and propose an action plan to strengthen safety culture deployment.
- > **Health and safety incentives:** All managers in operations concerned by the annual performance and development dialogue (PDD) have safety criteria included in their bonus. This concerns managers, department managers and in some cases line managers.
- > **Health and safety assessments:** Each plant conducts a self-assessment on safety management. Furthermore, safety experts from the Group and the Divisions regularly visit the plants to provide ongoing support and training, but also to observe how they are implementing Group safety standards and best practices. Most plants are visited each year depending on priorities, and where plants need more help. Some plants are also audited regularly as part of their ISO 45001 certification, and Tarkett's global insurers also conduct periodic audits which include safety aspects as a part of their focus on fire risks. The outcomes of all these safety assessments help determine which actions must be implemented at the plants in terms of health and safety.

¹ The 5S system (where the 5S stand for Sort, Set in order, Sweep & inspect, Standardize, and Sustain) is a system for organizing spaces so work can be performed efficiently, effectively, and safely, putting everything where it belongs and keeping the workplace clean, which makes it easier for people to do their jobs without wasting time or risking injury.

Own workforce (ESRS S1)

- > **Health and safety reporting and good practice sharing:** Each month a safety call is held, with latest global safety figures shared, previous month incidents discussed along with countermeasures, actions and good practices to work on. The call is aimed at safety managers and plant managers, but also open to warehouse managers and any people interested from the plants. In 2025, a focus was made on improving sharing of experience and on reapplication of good practice.
- > **Health and safety incident investigation:** After each incident or accident, a rigorous assessment of causes ("root cause analysis") is carried out. Action plans are then developed and deployed. Safety alerts summarizing the incident's causes, its outcomes and the corrective actions implemented to prevent re-occurrence are systematically prepared and shared with all sites.
- > **Safety Pledge:** The top 100 leaders of the Group signed a Safety Pledge in December 2018: "Safety is our #1 commitment. Every day. Everywhere". Each year Tarkett employees participating to our global Safety Day may sign a Safety pledge, thus renewing their commitment.
- > **Global Safety Day:** An annual Global Safety Day is organized at all Tarkett plants, warehouses and offices worldwide each year following the first such day in December 2018. In 2025, the 8th Global Safety Day took place in the first week of November. The importance of safety, Tarkett's number one commitment, was highlighted in a video message from the CEO and the Presidents of the Divisions. The message was translated into 19 languages. The objective of the Global Safety Day is to strengthen safety culture, awareness of risks, abidance to safety procedures and rules, and to empower employees to identify and report risk areas for themselves and for their colleagues. The focus of the 2025 edition in plants and offices was to reinforce "safe driving behaviors" and further progress on the quality of the root cause analysis. It was also the opportunity to continue to improve the deployment of 5S through workshops and to promote the reporting of low noise events (such as unsafe acts and unsafe conditions) by managers and operators.

The total Capex for implementing safety projects in 2025 amounted to circa 7.5 M€, covering investments on machine compliance, racking compliance, nip points, fire protection, loading docks, interaction vehicles-pedestrians, lock-out/tag-out (LOTO), ergonomics...

The effectiveness of the above actions and initiatives is tracked through a mix of leading indicators (e.g., on safety inspections, unsafe acts / conditions, near-misses...) and lagging indicators (as disclosed in section 3.1.9), which are monitored monthly as part of the WCM (World Class Manufacturing) program. Safety results are monitored and analyzed during the Group's Executive Management Committee meetings, as well as Tarkett's Supervisory Board. They are also presented and discussed with senior executives as an introduction to each Quarterly Information Session. The safety topic is moreover evaluated by all employees during the biennial internal employee feedback survey and included in managers 360° feedback. In 2025, 85% of employees indicated that they are satisfied with efforts made to maintain safety/security.

By the end of 2025, 67% of the Group's manufacturing sites, covering 77% of the manufacturing workforce, had obtained certification for the ISO 45001 standard on occupational health and safety management systems.

In 2026, the main safety projects / initiatives will cover: the increased reporting of low noise events; the continued implementation of Group safety standards; the second phase of a 4-year plan on fire prevention within EMEA; the involvement of operators in Gemba walks; and a project on workplace risk visualization. The total safety budget (Opex and Capex) for the Group for 2026 is circa 7.5 M€.

In 2025 and 2026, as part of our commitment to sustainable performance, we are building the path to strengthen our safety culture to create the conditions necessary to achieve a recordable work-related accidents frequency rate (FR1t) at plants, offices and warehouses below 1, and at Tarkett Sports installations below 6 by 2030.

Diversity and inclusion

Defined as “creating a diverse and inclusive environment where all perspectives are heard, respected, and valued”, diversity and inclusion (D&I) is one of the five pillars of Tarkett’s Global Talent Management Guiding Principles.

The following actions and initiatives are implemented to create a more diverse and inclusive workplace at Tarkett:

- > **Promoting women among our workforce:** Talent reviews are done ensuring a D&I mindset and including a specific focus on Female Talent Pool. In 2023, Tarkett joined the European Network for Women in Leadership (WIL Europe), a program giving women in several countries the opportunity to network, grow in their career and flourish their future: through this partnership, we sent six women from EMEA, Eastern Europe and Corporate teams to the Women Talent Pool program, a 1-year program with various learning contents including online courses, mentoring sessions and a global networking event. In 2024 and 2025, Tarkett kept the momentum and renewed the partnership with WIL Europe, sending each year six more talented women from across all Divisions to join the 12-months program. As part of this program, Tarkett held an event in May 2024 at the Tarkett Atelier in Paris (France), with guest speakers sharing views on leadership and sustainable development.
- > **Gender Equality Certification in Italy:** In December 2024, our linoleum site in Narni (Italy) obtained the gender equality certification based on the gender equality practice UNI/PdR 125:2022 issued by UNI, the Italian standardization body. To achieve this certification, a project team of key people (General Manager, HR Team, Safety Manager, Management Systems Manager) oversaw the implementation of a comprehensive Gender Equality Management System. The project team followed a comprehensive 2-days training session about the rules and reference practices for gender equality certification, while the site management team (9 members) attended a 1-hour information session about the gender equality policy and the requirements of the certification. In 2025, a conference about the gender equality certification was organized in collaboration with the University of Perugia for employees, local community members and other companies interested in the topic.
- > **Diversity awareness in EMEA:** Inspired by the pedagogy of the Climate Fresk, the Diversity Fresk is a collective intelligence workshop designed to raise awareness of the cognitive mechanisms at work in terms of discrimination, to discover approaches aimed at reducing them, and to debate their scope and limits, while acquiring a common vocabulary to engage in constructive dialogue and bring about a more inclusive and peaceful society. The Diversity Fresk was deployed in 2023 with several workshops organized in Paris La Défense, Auchel (France) and Clervaux (Luxembourg). Deployment continued in 2024 with three more workshops organized in Paris La Défense (France). In total, circa 70 Tarkett employees participated in these Diversity Fresk workshops in 2023 and 2024. Since 2025, the Diversity Fresk is an integral part of the integration program for all new employees at Paris La Défense. In EMEA, inspiration sessions are moreover conducted 3 to 4 times a year for managers around leadership and D&I.
- > **Diversity Charter in France:** In 2025, the EMEA-LATAM Division President and representative of Tarkett France signed the Diversity Charter (“Charte de la Diversité”). Created in 2004, this charter now has more than 5,000 signatories united by a common desire: to go beyond the legal framework for combating discrimination and make inclusion a real strategic lever. By signing this agreement, Tarkett commits to raising awareness and training our employees on the issues of non-discrimination and diversity; promoting the application of the principle of non-discrimination; promoting the representation of diversity within the workforce; communicating our commitment; making the development and implementation of the diversity policy a subject of social dialogue with employee representatives; and regularly evaluating progress.
- > **Age diversity:** In some locations, Tarkett has an aging workforce and so is locally focused on taking actions to recruit young candidates to rebalance the age pyramid. In that respect, our Sedan plant (France) has developed partnerships with local universities to help increase the visibility and awareness of opportunities at Tarkett for internships and apprentices as the plant looks to increase the generational diversity with young employees. At our Waalwijk site (Netherlands), a ‘World Inclusion Day’ was organized in October 2024 with an inspiration session for all employees regarding different generations in the company. In 2025, the Dendermonde site (Belgium) organized a half-day training open to all employees on generational diversity, with the objectives to increase awareness of differences and similarities between generations, raise consciousness around communication differences, and improve collaboration and communication across generations: circa 60 employees participated in this training over two sessions.

Own workforce (ESRS S1)

> **Equity, Diversity, and Inclusion (EDI) program in North America:** Tarkett North America (TNA) Division continued to develop its EDI program in 2025. TNA has three Employee Resource Groups (ERGs). These groups are voluntary, employee-led groups which aim to foster a diverse, inclusive workplace by bringing together individuals based on common interests, backgrounds, or demographic factors such as gender, race, or ethnicity. The Equity, Pride, Inclusive, Celebrate (EPIC) ERG is a group that includes circa 40 people of color working across multiple Tarkett North America locations. The mission of EPIC is to provide an equitable work environment where employees of color can be supported and actively shape Tarkett's inclusive culture. Another ERG is Connect, a professional women's group with a mission to tackle gender gaps with the participation of now over 100 females across all TNA locations. Connect's purpose is to provide a trusting and safe community for women where they can be their authentic selves without fear of criticism or judgement. The third ERG, Mind's Matter, is focused on providing a positive, safe environment for employees to share experiences and learn about available mental health and life-improving resources. To further increase the EDI culture within TNA teams, enhanced diversity awareness communications through Tarkett's intranet platform, which is accessible to TNA IT-enabled employees (circa 1,200 employees), are

conducted throughout the year; and the TNA careers page includes EDI information for prospective candidates. A review of diversity pay equity conducted by the compensation team identified several opportunities for diversity pay equity adjustments, which were considered and made in 2025. Tarkett Sports has moreover joined the TNA EDI efforts and will be actively participating in the Connect ERG for women.

> **EDI training in Eastern Europe and Asia Pacific (TEE & APAC):** In 2024, 15 employees have been trained on inclusion in Serbia; and several employees followed an EDI training course in Australia - New Zealand.

The effectiveness of the above actions and initiatives is tracked through the monitoring of our target of 30% of managers and executives to be women by 2025 and one third by 2030 (see section 3.1.5) and through various diversity metrics (e.g. on gender or age, as disclosed in section 3.1.8).

In the 2025 employee feedback survey, 73% of employees indicated that people treat each other with respect, and 76% indicated that they are comfortable voicing their opinions, even if they are different from others.

3.1.5 Targets related to own workforce (S1-5)

Health and safety

In line with our health and safety policy as set out in the Code of Ethics, Tarkett's goal, set-up in 2019, is to reduce the recordable work-related accidents frequency rate [FR1t]¹ for our own employees² to 1.0 by 2025. This target, based on Tarkett safety performance and industry benchmarks, was proposed by Tarkett's Executive Management Committee (EMC) to the Supervisory Board.

The recordable work-related accidents frequency rate [FR1t] for all Tarkett employees improved to 2.45 with 51 recordables in 2025 (compared to a rate of 2.78 in 2024, 3.28 in 2023 and 3.36 in 2022), thanks to the efforts made as described in section 3.1.4. We unfortunately recorded one fatal incident of a Tarkett Sports North America employee further to a car accident on the way back from a job site.

In 2025 Tarkett Sports integrated new teams at different locations in North America following the acquisition of several sports construction / installation companies. Right from the outset Tarkett initiated reporting on safety and began deploying Tarkett's safety standards and procedures to these entities. These entities are included in the 2025 results disclosed above. Given that the onboarding process takes time, it is also relevant to compare 2025 results excluding these new entities with 2024 results: on this comparable scope, we observe a reduction in the recordable work-related accidents frequency rate [FR1t] of 20% between 2024 and 2025 (2.21 in 2025 vs. 2.78 in 2024).

¹ Number of Lost Time Accidents (LTA - unavailability greater than 24 hours) and Non-Lost Time Accidents (NLTA - ability to come back to work within 24 hours) per million worked hours

² All workers who are engaged by Tarkett and are on the Tarkett payroll, including interns / trainees and apprentices if on payroll

Own workforce (ESRS S1)

Despite the progress made in recent years, the target was not achieved in 2025 and was thus extended to 2030 with the same ambition of reducing the [FR1t] to 1.0 for our own employees at plants, offices and warehouses. This target is aligned with best performance observed for manufacturing activities across all sectors. For Tarkett Sports installation employees, the target has been set at 6 by 2030, which represents a benchmark for the construction sector. We must continue to improve and will keep strengthening our safety culture through assessments, procedures, action plans and training to endeavor to achieve these targets by 2030.

Diversity and inclusion

In 2020, in line with the Afep-Medef Code, Tarkett's Executive Management Committee (EMC), after consultation of Division's HR Senior Executives, proposed to the Supervisory Board a target to increase the share of women among managers¹ and senior executives to 30% by 2025. The Nominations, Compensations and Governance Committee of the Supervisory Board approved the proposed objective which applies to a population of more than 1,600 managers, including Tarkett's executives.

Tarkett aims to achieve this objective by strengthening its action plan on gender diversity, which includes benchmarking, setting local objectives, developing the female talent pool, increasing our attractiveness to female candidates, and raising awareness amongst our teams.

In the general population of managers, the share of women at the end of 2025 remained stable at 29%, with 473 women among 1,636 managers (compared to 29% in 2023 and 2024, and 27% in 2022), bringing us close to our target of 30%.

In consultation with Division's HR Vice Presidents, a revised target of one third of women among managers and senior executives by 2030 was defined.

3.1.6 Characteristics of the undertaking's employees (S1-6)

Employee headcount data, per gender, country and type of contract, is disclosed in the below tables.

Gender	Number of employees (headcount)		
	As of 31/12/2025	As of 31/12/2024	As of 31/12/2023
Male (#)	8,256	8,182	8,383
Female (#)	3,236	3,260	3,320
Other (#)	N/A	N/A	N/A
Not reported* (#)	266	0	0
Total employees (#)	11,758	11,443	11,703

¹ A manager is an employee with at least one direct report at the date of reporting (e.g. 31.12), including blue collar workers (e.g. shift leaders, group leaders, extension supervisors and team managers are considered as managers). An employee who is considered a manager (e.g. manager in job title) but who does not have direct team management responsibility, or the managed team is composed only of contingent workers and/or interns is not considered a manager for the CSR reporting.

Employee Engagement

In 2025, discussions were initiated with the Division's HR Vice Presidents to define a target related to the employee feedback survey (see section 3.1.2). Using Qualtrics industrial companies benchmark and Tarkett engagement level's trend over the past few years, a target of 76% average engagement level by 2030 was defined.

The company-wide employee feedback survey conducted in 2025 led to an average engagement level of 75%, a seven-points improvement compared to 2023. This satisfactory result is already close to the objective of 76% by 2030; it will need to be maintained and further improved in coming years to achieve our target.

Own workforce (ESRS S1)

* For 2025, it refers to the employees of the new Tarkett Sports acquisitions, for which only the total headcount is available, but not the detail per gender

Countries	Number of employees (headcount)		
	As of 31/12/2025	As of 31/12/2024	As of 31/12/2023
USA	3,883	3,542	3,525
Russia	1,461	1,468	1,461
Serbia	1,169	1,120	1,152
France	656	644	678
Sweden	624	612	618
Poland	565	583	631
Germany	491	488	486
Other countries	2,909	2,985	3,152

Headcount as of 31/12/2025	Female	Male	Other	Not reported*	Total
Total number of employees (#)	3,236	8,256	N/A	266	11,758
Number of permanent employees (#)	3,061	7,440	N/A	-	10,501
Number of temporary employees (#)	171	239	N/A	-	410
Number of non-guaranteed hours employees (#)	4	577	N/A	-	581

* For 2025, it refers to the employees of the new Tarkett Sports acquisitions, for which only the total headcount is available, but not the detail per gender or type of contract; as a result, the total headcount is not equal to the sum of headcount per contract type (permanent / temporary / non-guaranteed) in the above table.

The following definitions / methodologies / assumptions apply to the reported employee headcount data:

- > Tarkett payroll employees include all workers who are engaged by Tarkett and are on the Tarkett payroll, including interns / trainees and apprentices if on payroll; but excluding non-active staff (employees on leave greater than 6 months for any of the following reasons: long periods of vacation, long-term illness or disability, parental leave, sabbatical leave, early retirement scheme, departure for military service, any other long period of absence).
- > Employees are reported as headcount, i.e., the number of Tarkett payroll employees at the last day of the reporting period (where each employee on the payroll counts for 1, irrespective of date of joining the company or whether working full-time or part-time).
- > 'Other' gender refers to persons who legally register themselves as having a third, often neutral, gender (in some Member States where it is possible to do so); this category is currently not applicable at Tarkett.
- > 'Not reported' gender refers to employees who have not declared their gender in Workday (either due to involuntary omission or because they voluntarily do not want to report their gender as 'Male' or 'Female') – there is currently not such case reported at Tarkett.

For 2025, this category actually refers to the employees of the new Tarkett Sports acquisitions, for which only the total headcount is available, but not the detail per gender or type of contract.

- > Permanent employees refer to employees engaged by Tarkett for no specified duration (i.e. indefinite contract for an indeterminate period); exception is made for China where employees on two or more years fixed-term contract are considered as permanent.
- > Temporary employees refer to employees on Tarkett payroll engaged for a specified limited duration (i.e. temporary / fixed-term contract).
- > Non-guaranteed hours employees refer to employees engaged by Tarkett without a guarantee of a minimum or fixed number of working hours; they include Tarkett Sports seasonal and casual workers working on the installation of artificial turfs, for whom the workload is not fixed but depends on the number of installations / customer orders.

Tarkett's total number of employees increased by 3% between 2024 and 2025, in relation to the increased level of activity and the new acquisitions made by the Tarkett Sports Division in North America.

Own workforce (ESRS S1)

Employee turnover data is disclosed in the below table.

Employee turnover	2025	2024	2023
Number of permanent employees who have left the company (#)	1,701	1,785	2,008
Permanent employee turnover rate (-)	16.0%	16.5%	18.0%

The following definitions / methodologies / assumptions apply to the reported employee turnover data:

- > Number of permanent employees who have left the company refers to the number of employees with permanent contracts removed from the payroll during the reporting period (who left voluntarily or due to dismissal, retirement, or death in service).
- > Permanent employee turnover rate is calculated by dividing the total number of permanent employees who have left the company by the total number of permanent employees (headcount) at the beginning of the reporting period.

The permanent employee turnover rate slightly decreased between 2024 and 2025.

3.1.7 Characteristics of non-employees in own workforce (S1-7)

Characteristics of non-employees are disclosed in the below table.

Non-employees in own workforce	2025	2024	2023
Total number of external workers (FTE)	761	724	618

The following definitions / methodologies / assumptions apply to the reported non-employee data:

- > Non-employees refer to external workers, defined as any worker who does not have an employment contract with Tarkett / is not on Tarkett payroll (e.g. external workers on contract with a temporary staff employment or leasing agency hired to support regular operations, peak in activities...); not including subcontractors working for specific projects (e.g., SAP implementation).
- > External workers are reported as full-time equivalent (FTE), which is used to measure the effective workforce during the reporting period as opposed to the headcount which is the number of employees present at the end of the reporting period. External worker's FTE is calculated by dividing the total number of worked hours by external workers by the number of average / regular hours for one full time worker.

The total number of external workers, which represents circa 6% of the total number of Tarkett employees, increased by 5% between 2024 and 2025, in the same magnitude as Tarkett's total number of employees. The use of external workers is linked to specific needs and activity peaks.

Own workforce (ESRS S1)

3.1.8 Diversity metrics (S1-9)

Diversity metrics are disclosed in the below table.

Gender and age distribution among employees	2025*	2024	2023
Number of male employees in top management (#)	134	140	154
Number of female employees in top management (#)	47	45	51
Percentage of female employees in top management (%)	26%	24%	25%
Number of employees under 30 years old (#)	1,519	1,516	1,662
Number of employees between 30 and 50 years old (#)	6,097	6,367	6,500
Number of employees over 50 years old (#)	3,876	3,560	3,541

* For 2025, the breakdown by age does not include the employees of the new Tarkett Sports acquisitions, for which only the total headcount is available, but not the detail per age.

The following definitions / methodologies / assumptions apply to the reported diversity metrics:

- > Top management includes top senior executives (EMC to EMC-1, i.e. CEO, members of Executive Management Committee (EMC) and the senior executives reporting to the CEO / EMC), and directors (EMC-2) directly reporting to top senior executives.
- > Age is the actual age at the end of the reporting period.

The percentage of female employees in top management increased by 2 points between 2024 and 2025, and we observe a slight ageing workforce.

3.1.9 Health and safety metrics (S1-14)

Health and safety metrics are disclosed in the below table.

Health and safety indicators	2025	2024	2023
Percentage of employees covered by health and safety management systems (%)	84%	80%	-
Total number of work-related fatalities ¹ (#)	1	0	0
- Tarkett employees (#)	1	0	0
- External workers (temporary workers) (#)	0	0	0
- Contractors working on Tarkett sites (#)	0	0	0
Number of recordable work-related accidents (#)	53	61	76
- Tarkett employees (#)	51	59	69
- External workers (temporary workers) (#)	2	2	7

¹ As a result of work-related injuries and work-related ill health

Health and safety indicators	2025	2024	2023
Recordable work-related accidents frequency rate [FR1t] (-)	2.37	2.69	3.42
- Tarkett employees (-)	2.45	2.78	3.28
- External workers (temporary workers) (-)	1.32	1.39	5.93
Lost-time accidents (LTA) frequency rate [FR0t] (-)	1.25	1.19	1.44
- Tarkett employees (-)	1.25	1.22	1.43
- External workers (temporary workers) (-)	1.32	0.70	1.69
Number of cases of recordable work-related ill health – Tarkett employees (#)	3	1	1
Number of days lost to work-related injuries and ill health – Tarkett employees (#)	1,671	770	2,024

The following definitions / methodologies / assumptions apply to the reported health and safety metrics:

- > Manufacturing plants and warehouses are considered as having a health and safety management system in place if they are certified to ISO 45001, or if they have the following in place regarding health and safety: a policy, a dedicated manager, a legal compliance check, a risk assessment, an action plan, analysis and countermeasures on all recordable incidents, and a process to report employees' proposal and remarks. Offices and sales networks are considered as having a health and safety management system in place if they are certified to ISO 45001, or if they have the following in place regarding health and safety: a policy, a legal compliance check, an action plan, analysis and countermeasures on all recordable incidents, and a process to report employees' proposal and remarks. The percentage of employees covered by health and safety management systems is calculated as the sum of employees working at sites having a health and safety management system in place, divided by the total number of Tarkett employees. This indicator was calculated for the first time in 2024.
- > Work-related accidents are reported according to local legal requirements and to Tarkett internal definitions. They are monitored separately for Tarkett employees and for external workers (temporary workers); they do not include commuting accidents or accidents of visitors and contractors (only contractor's fatalities would be reported, would they occur).
- > A Lost Time Accident (LTA - including fatalities) is a work-related accident where the individual is more seriously injured and as a result is unavailable to attend work for a period greater than 24 hours.
- > Recordable work-related accidents include both Lost Time Accidents (LTA - including fatalities) where the individuals are unavailable to attend work for a period greater than 24 hours; and Non-Lost Time Accidents (NLTA) where the individuals are able to come back to work within 24 hours even if moved to a job with 'light duties'. It excludes injuries with first aid (workplace minor injury where the injured party is able to return to work following a brief period of minor treatment from an occupational nurse or trained staff member in first aid principles).
- > The LTA frequency rate, also called FR0t within Tarkett, is defined as the number of Lost Time Accidents (LTA) per million worked hours; it is calculated as: # LTA / million worked hours, where the number of LTA includes fatal accidents.
- > The recordable work-related accidents frequency rate, also called FR1t within Tarkett, is defined as the number of recordable work-related accidents (LTA and NLTA) per million worked hours; it is calculated as: (# LTA + # NLTA) / million worked hours, where the number of LTA includes fatal accidents.
- > Worked hours are the hours worked by all employees / external workers during the reporting period; for certain categories of employees, worked hours may be tracked locally with a time and attendance system (e.g. check in / check out system); for other employees worked hours can be calculated as: scheduled hours + hours of recorded overtime worked – hours of absence.

Own workforce (ESRS S1)

- > Work-related ill health refers to occupational illnesses (or diseases) defined as "any abnormal condition or disorder, other than one resulting from an occupational injury, caused by exposure to factors associated with employment".
- > Number of days lost to work-related injuries and ill health refers to the number of calendar days lost following an employee workplace accident or occupational illness during the reporting period. Calendar days are counted from first full day of absence (i.e. the day after the accident) until the last day of absence (i.e. the day before returning to work). Days lost during the reporting period further to a workplace accident or occupational illness which occurred in previous reporting periods are included, as are days lost further to a relapse; but in these cases, no new workplace accident or occupational illness is accounted for. Days lost are still to be reported even if the employee is no longer considered active (due to absence greater than 6 months). Zero lost days are reported in the case of a fatal accident.

The recordable work-related accidents frequency rate [FR1t] for all Tarkett employees improved to 2.45 with 51 recordables in 2025 (compared to a rate of 2.78 in 2024, 3.28 in 2023 and 3.36 in 2022), thanks to the efforts made as described in section 3.1.4. We unfortunately recorded one fatal incident of a Tarkett Sports North America employee further to a car accident on the way back from a job site.

4. Governance information

This chapter on governance information provides the required disclosures for material topics covered by ESRS G1 (including business conduct and corruption / bribery), as well as disclosures covering the two following material entity-specific matters: fair competition and international sanctions.

4.1 Business conduct policies (ESRS G1)

Business conduct policies and corporate culture

Our Code of Ethics described in section 2.1.2 addresses, among others, the following business conduct topics:

- > **Fighting corruption:** Tarkett is committed to conducting all its activities lawfully, with integrity and transparency, and to developing and maintaining internal policies, procedures and controls that are specifically focused on the prevention and detection of corruption and influence peddling.
- > **Maintaining healthy and fair competition:** Tarkett seeks to outperform its competitors in a spirit of fairness and honesty. Our competitive advantage is based on better performance and never on unethical or illegal practices.
- > **Compliance with international sanctions programs:** Tarkett commits to comply with applicable international sanctions programs and all applicable regulations relating to the import and export of goods and services.

The Code of Ethics is supplemented by the following policies on the above topics:

- > **Anti-corruption Code of Conduct:** Drafted and rolled-out in 2018 in replacement of the Anti-corruption Policy, it defines clear guidelines allowing our teams to identify and prevent inappropriate behavior in terms of corruption and influence peddling. This code lists prohibited practices (illegal payments, facilitation payments and political contributions), practices governed by strict rules (among others gifts and invitations, donations to charities, sponsorships, interest representation and/or lobbying action), and required practices to be followed internally (proper and exact accounting, declaration of conflict of interest) and with our business partners (e.g., anti-corruption contractual clauses, implementation of due diligence procedures, use of intermediaries). The Code was reviewed and updated in 2021 following the revision of our corruption risk mapping, and it is aligned with the requirements of the French anti-corruption law ("Loi Sapin 2") and the recommendations of the Anticorruption French Agency (AFA). Every employee is fully informed that non-compliance with any one of the provisions listed in the Anti-corruption Code of Conduct may give rise to disciplinary sanctions, including dismissal. This code is acknowledged by all new employees during their onboarding process and thereafter on an annual basis. The Anti-corruption Code of Conduct is endorsed by the Chief Executive Officer and Chairman of the Management Board, is publicly available to all stakeholders on the Group's corporate website, and is translated into 17 languages on Tarkett's intranet for our employees.

- > **Competition policy:** It underlines the essential principles and rules to be strictly respected in terms of relationships with competitors (horizontal agreements, exchange of information, membership and participation in trade associations), relationships with suppliers and customers, and good practices to avoid abuse of a dominant position. The competition policy is endorsed by the Chief Executive Officer and Chairman of the Management Board, is publicly available to all stakeholders on the Group's corporate website, and is translated into 17 languages on Tarkett's intranet for our employees.
- > **International Sanctions Policy:** Following the war in Ukraine, Tarkett reinforced in 2022 its International Sanctions program in implementing a new procedure and additional controls. The International Sanctions Policy, which applies to all Tarkett personnel and entities, refers in particular to the rules of the UN, the EU, the US or the UK. It defines internal procedures and controls (including country classification by risk level, analysis of proposed transaction, third party due diligence) to follow to mitigate the international sanctions risks. The process is based on checks completed by the Legal & Compliance Department before carrying out a transaction involving a country listed in the procedure, in order to legally assess the situation and make a decision accordingly. The policy is available to all employees on Tarkett's intranet. The 2025 revision ensures alignment with the latest sanctions developments and updated country risk evaluations.

At Tarkett, the corporate culture on business conduct is established through the above policies; is developed / promoted through regular information (e.g. via group emails, on the compliance section of Tarkett's intranet) and trainings on business ethics, anti-corruption, and fair competition (see below); is evaluated through the controls conducted by the persons in charge of internal controls and the internal audit teams; and is validated by the absence, to the best of our knowledge, of confirmed cases of corruption, restrictive competition practices or non-compliance with international sanctions programs.

Management of relationships with suppliers (G1-2)

Whistleblowing systems and procedure for investigating incidents

The **whistleblowing systems**, as described in section 3.1.3, enable any internal or external stakeholder to report concerns or potential violations with our Code of Ethics and our business conduct policies, while ensuring the protection of the rights of the whistleblowers.

Any concerns / alerts raised through the whistleblowing systems are subject to review and preliminary examination of their admissibility by the members of the Ethics Committee; if admissible, they are then subject to detailed investigation by members of the Ethics Committee and/or other relevant authorized persons (depending on the type and scope of the alert), based on what corrective actions are implemented as need be, and monitoring is conducted until satisfactory closure. In 2025, 51 potential alerts were received through the whistleblowing systems (compared to 53 alerts in 2024).

Compliance training program

The **compliance training program**, redesigned in 2018 and regularly reviewed afterwards, focuses among others on business ethics, anti-corruption, and fair competition. The program consists of customized e-learning modules which are organized for targeted employees considered at risk by their function (circa 4,300 employees enrolled in 2025). Functions assessed most at risk in respect of corruption / bribery include sales, marketing / business development, purchasing / supply chain, finance, internal audit and legal.

Anti-corruption training addresses in particular bribery, relations with intermediaries, gifts and invitations, charitable donations and the whistleblowing systems available to employees as well as third parties. Regarding fair competition, the program covers in particular horizontal (competitors) and vertical (suppliers and sub-contractors) restrictions of competition such as the exchange of information in the framework of professional trade organizations. A user-friendly tool with improved look and feel was deployed in 2021 with modules shortened but conducted more regularly. Overall participation rates improved thanks to an efficient follow-up strategy with controls to ensure that all at-risk employees were enrolled. In 2025, 98.2% of targeted employees completed training on anti-corruption and 98.2% on fair competition. In general, 98.2% of targeted employees completed a relevant e-learning on business ethics in 2025 (compared to 99.2% in 2024, 98.0% in 2023, 97.4% in 2022 and 97.6% in 2021).

4.2 Management of relationships with suppliers (G1-2)

The management of relationships with suppliers is described in section #REF, through our Responsible Sourcing Program which includes a procurement CSR risk mapping, our Responsible Sourcing Code of Conduct for Tarkett Suppliers, the integration of social and environmental criteria in supplier's contracts, and supplier's evaluation and control through detailed CSR assessment and on-site audits of selected suppliers. The implementation of our Responsible Sourcing Program is supported by a responsible sourcing procedure and dedicated training towards our buyers and purchasing managers.

4.3 Prevention / detection of corruption and bribery (G1-3)

In line with the requirements of the French anti-corruption law ("Loi Sapin 2") and the recommendations of the Anticorruption French Agency (AFA), Tarkett has implemented a **Corruption Prevention Program**, which provides a framework to our teams and business partners globally and which includes the following components:

- > A **corruption risk mapping** exercise was initiated in 2017, updated in 2019 and redesigned in 2020 / 2021. The risk identification and assessment process was based on interviews of 85 internal stakeholders covering the whole range of Tarkett activities and processes worldwide. The risk mapping is continually expanded and updated based on elements gathered through additional interviews and/or potential alerts or incidents and/or NGO reports we have been informed about. The granularity of the assessment is thus refined as these elements are collected by Tarkett. In 2020 and 2021, an important update of the corruption risk mapping was undertaken to identify and then assess risks in a more refined and relevant way, and to take into account the latest AFA requirements. In 2025, a new round of internal stakeholders' interviews was conducted to update the risk mapping.
- > The **Anti-corruption Code of Conduct**, as described in section 4.1, which is acknowledged by all new employees during their onboarding process and thereafter on an annual basis.
- > The **whistleblowing systems** as described in section 3.1.3.
- > The **assessment of our business partners**: Tarkett performed an assessment of some of its suppliers as part of our Responsible Sourcing Program, as well as anti-corruption due diligences on its intermediaries and some of its clients and suppliers. A mapping of third

parties was developed in 2020 leading to the creation of a third-party due diligence program, which continued in 2025.

- > An **Anti-corruption Accounting Control Procedure** relating in particular to gifts, invitations, business meals, donations, sponsorships and intermediary commissions was set up in 2020 and deployed throughout the Group. In 2025, we continued to deploy and apply our 3-level anticorruption accounting controls across the Group.
- > An **Anti-corruption training program**, targeting all Tarkett employees considered at risk in terms of corruption by their function, covering anti-corruption practices in general, and reminding our teams of good practices in this regard, with a particular focus on use of intermediaries, gifts and invitations, and donations / sponsorships. In 2025, 98.2% of targeted employees completed training on anti-corruption. Anti-corruption workshops are also organized for specific audiences.
- > The **Anti-corruption Committee** which was established in 2020 is composed of the CEO, CFO, Group General Counsel, Group Internal Audit Director, and the Chief Compliance Officer. The role of this committee, which meets three times per year, is to define the Group strategy in the deployment of its Anti-corruption program.

In case of allegations or incidents of corruption and bribery, the investigation is conducted by authorized persons separate from the chain of management involved in the matter. Such cases, if any, are reported to the Management Board (directly or via the Anti-corruption Committee), while the Supervisory Board is regularly informed of the number and status of ongoing cases via the Audit, Risks and Compliance Committee.

4.4 Confirmed incidents of corruption (G1-4) and of other business conduct matters (competition, international sanctions)

There has been no conviction (and thus no fine) for violation of anti-corruption and anti-bribery laws involving Tarkett in 2025 (as was the case in 2024 and 2023).

There has also been no conviction (and thus no fine) for violation of competition laws or of international sanctions programs involving Tarkett in 2025 (as was the case in 2024 and 2023).

5. Appendices

5.1 GRI concordance table

GRI Standards disclosures covered by the sustainability statement	Section of the sustainability statement where related disclosures are located
GRI 2: General Disclosures 2021	
2-2 Entities included in the organization's sustainability reporting	1.1
2-4 Restatements of information	1.2
2-5 External assurance	6.
2-6 Activities, value chain and other business relationships	1.8
2-7 Employees	3.1.6
2-8 Workers who are not employees	3.1.7
2-9 Governance structure and composition	
2-12 Role of the highest governance body in overseeing the management of impacts	1.3
2-13 Delegation of responsibility for managing impacts	
2-14 Role of the highest governance body in sustainability reporting	
2-16 Communication of critical concerns	1.4
2-17 Collective knowledge of the highest governance body	1.3
2-19 Remuneration policies	1.5
2-23 Policy commitments	
2-24 Embedding policy commitments	2.1.2 / 2.2.1 / 2.3.1 / 3.1.1 / 4.1
2-25 Processes to remediate negative impacts	3.1.3
2-26 Mechanisms for seeking advice and raising concerns	3.1.3 / 4.1
2-28 Membership associations	
2-29 Approach to stakeholder engagement	1.9
GRI 3: Material Topics 2021	
3-1 Process to determine material topics	1.11
3-2 List of material topics	1.10
3-3 Management of material topics	2.1 / 2.2 / 2.3 / 3.1 / 4.
GRI 205: Anti-corruption 2016	
205-1 Operations assessed for risks related to corruption	4.3

GRI concordance table

GRI Standards disclosures covered by the sustainability statement	Section of the sustainability statement where related disclosures are located
205-2 Communication and training about anti-corruption policies and procedures	
205-3 Confirmed incidents of corruption and actions taken	4.4
GRI 206: Anti-competitive Behavior 2016	
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.4
GRI 301: Materials 2016	
301-1 Materials used by weight or volume	2.3.4
301-2 Recycled input materials used	
301-3 Reclaimed products and their packaging materials	2.3.5
GRI 302: Energy 2016	
302-1 Energy consumption within the organization	2.1.5
302-3 Energy intensity	
302-4 Reduction of energy consumption	2.1.3 / 2.1.4 / 2.1.5
GRI 303: Water and Effluents 2018	
303-3 Water withdrawal	5.4
303-5 Water consumption	
GRI 305: Emissions 2016	
305-1 Direct (Scope 1) GHG emissions	
305-2 Energy indirect (Scope 2) GHG emissions	2.1.6
305-3 Other indirect (Scope 3) GHG emissions	
305-4 GHG emissions intensity	
305-5 Reduction of GHG emissions	2.1.3 / 2.1.4 / 2.1.6
GRI 306: Waste 2020	
306-1 Waste generation and significant waste-related impacts	
306-2 Management of significant waste-related impacts	
306-3 Waste generated	2.3.2 / 2.3.5
306-4 Waste diverted from disposal	
306-5 Waste directed to disposal	
GRI 308: Supplier Environmental Assessment 2016	
308-1 New suppliers that were screened using environmental criteria	2.2.2 / 2.2.3
308-2 Negative environmental impacts in the supply chain and actions taken	

GRI concordance table

GRI Standards disclosures covered by the sustainability statement	Section of the sustainability statement where related disclosures are located
GRI 401: Employment 2016	
401-1 New employee hires and employee turnover	3.1.6
GRI 403: Occupational Health and Safety 2018	
403-1 Occupational health and safety management system	
403-2 Hazard identification, risk assessment, and incident investigation	3.1.4
403-5 Worker training on occupational health and safety	
403-8 Workers covered by an occupational health and safety management system	
403-9 Work-related injuries	3.1.9
403-10 Work-related ill health	
GRI 404: Training and Education 2016	
404-3 Percentage of employees receiving regular performance and career development reviews	5.4
GRI 405: Diversity and Equal Opportunity 2016	
405-1 Diversity of governance bodies and employees	3.1.8

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

5.2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

The table below provides the list of the disclosure requirements complied with in preparing the sustainability statement (based on the outcomes of the double materiality assessment), including the sections where the related disclosures are located in the sustainability statement.

ESRS	Disclosure Requirements (DRs) covered by the sustainability statement	Section of the sustainability statement
2	BP-1 – General basis for preparation of the sustainability statement	1.1
2	BP-2 – Disclosures in relation to specific circumstances	1.2
2	GOV-1 – The role of the administrative, management and supervisory bodies	1.3
2	GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	1.4
2	GOV-3 – Integration of sustainability-related performance in incentive schemes	1.5
2	GOV-4 – Statement on due diligence	1.6
2	GOV-5 – Risk management and internal controls over sustainability reporting	1.7
2	SBM-1 – Strategy, business model and value chain	1.8
2	SBM-2 – Interests and views of stakeholders	1.9
2	SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	1.10
2	IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities	1.11
2	IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	1.12
2	MDR-P – Policies adopted to manage material sustainability matters	2.1.2 / 2.2.1 / 2.3.1 / 3.1.1 / 4.1
2	MDR-A – Actions and resources in relation to material sustainability matters	2.1.3 / 2.2.2 / 2.3.2 / 3.1.4
2	MDR-M – Metrics in relation to material sustainability matters	2.1.5 / 2.1.6 / 2.3.4 / 2.3.5 / 3.1.6 / 3.1.7 / 3.1.8 / 3.1.9
2	MDR-T – Tracking effectiveness of policies and actions through targets	2.1.4 / 2.2.3 / 2.3.3 / 3.1.5
E1	E1-1 – Transition plan for climate change mitigation	2.1.1
E1	E1-2 – Policies related to climate change mitigation and adaptation	2.1.2
E1	E1-3 – Actions and resources in relation to climate change policies	2.1.3
E1	E1-4 – Targets related to climate change mitigation and adaptation	2.1.4
E1	E1-5 – Energy consumption and mix	2.1.5
E1	E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	2.1.6
E1	E1-8 – Internal carbon pricing	2.1.7
E1	E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	2.1.8 <i>(not disclosed for 2025, phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive)</i>
E2	E2-1 – Policies related to pollution	2.2.1

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

ESRS	Disclosure Requirements (DRs) covered by the sustainability statement	Section of the sustainability statement
E2	E2-2 – Actions and resources related to pollution	2.2.2
E2	E2-3 – Targets related to pollution	2.2.3
E3	E3-1 – Policies related to water and marine resources	2.2.1
E3	E3-2 – Actions and resources related to water and marine resources	2.2.2
E3	E3-3 – Targets related to water and marine resources	2.2.3
E5	E5-1 – Policies related to resource use and circular economy	2.3.1
E5	E5-2 – Actions and resources related to resource use and circular economy	2.3.2
E5	E5-3 – Targets related to resource use and circular economy	2.3.3
E5	E5-4 – Resource inflows	2.3.4
E5	E5-5 – Resource outflows	2.3.5
E5	E5-6 – Anticipated financial effects from material resource use and circular economy-related risks and opportunities	2.3.6 <i>(not disclosed for 2025, phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive)</i>
S1	S1-1 – Policies related to own workforce	3.1.1
S1	S1-2 – Processes for engaging with own workforce and workers' representatives about impacts	3.1.2
S1	S1-3 – Processes to remediate negative impacts and channels for own workforce to raise concerns	3.1.3
S1	S1-4 – Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	3.1.4
S1	S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	3.1.5
S1	S1-6 – Characteristics of the undertaking's employees	3.1.6
S1	S1-7 – Characteristics of non-employees in the undertaking's own workforce	3.1.7
S1	S1-9 – Diversity metrics	3.1.8
S1	S1-14 – Health and safety metrics	3.1.9
G1	G1-1 – Business conduct policies and corporate culture	4.1
G1	G1-2 – Management of relationships with suppliers	4.2
G1	G1-3 – Prevention and detection of corruption and bribery	4.3
G1	G1-4 – Incidents of corruption or bribery	4.4

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

The below table provides the list of all the datapoints that derive from other EU legislation (as listed in ESRS 2 Appendix B), including the sections where the related disclosures are located in the sustainability statement for material datapoints (and for not-material datapoints, the mention 'Not material').

DRs and related datapoints that derive from other EU legislation	Section of the sustainability statement
ESRS 2 GOV-1 §21 (d) Board's gender diversity	1.3
ESRS 2 GOV-1 §21 (e) Percentage of board members who are independent	1.3
ESRS 2 GOV-4 §30 Statement on due diligence	1.6
ESRS 2 SBM-1 §40 (d) i Involvement in activities related to fossil fuel activities	Not material
ESRS 2 SBM-1 §40 (d) ii Involvement in activities related to chemical production	Not material
ESRS 2 SBM-1 §40 (d) iii Involvement in activities related to controversial weapons	Not material
ESRS 2 SBM-1 §40 (d) iv Involvement in activities related to cultivation and production of tobacco	Not material
ESRS E1-1 §14 Transition plan to reach climate neutrality by 2050	2.1.1
ESRS E1-1 §16 (g) Undertakings excluded from Paris-aligned Benchmarks	
ESRS E1-4 §34 GHG emission reduction targets	2.1.4
ESRS E1-5 §38 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	
ESRS E1-5 §37 Energy consumption and mix	2.1.5
ESRS E1-5 §40-43 Energy intensity associated with activities in high climate impact sectors	
ESRS E1-6 §44 Gross Scope 1, 2, 3 and Total GHG emissions	
ESRS E1-6 §53-55 Gross GHG emissions intensity	
ESRS E1-7 §56 GHG removals and carbon credits	Not material
ESRS E1-9 §66 Exposure of the benchmark portfolio to climate-related physical risks	2.1.8
ESRS E1-9 §66 (a) Disaggregation of monetary amounts by acute and chronic physical risk	(not disclosed for 2025, phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive)
ESRS E1-9 §66 (c) Location of significant assets at material physical risk	
ESRS E1-9 §67 (c) Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Not material
ESRS E1-9 §69 Degree of exposure of the portfolio to climate-related opportunities	2.1.8 (not disclosed for 2025, phased-in provision used as allowed by ESRS 1 Appendix C and the Omnibus Directive)
ESRS E2-4 §28 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	Not material
ESRS E3-1 §9 Water and marine resources	2.2.1
ESRS E3-1 §13 Dedicated policy	Not material
ESRS E3-1 §14 Sustainable oceans and seas	Not material

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

DRs and related datapoints that derive from other EU legislation	Section of the sustainability statement
ESRS E3-4 §28 (c) Total water recycled and reused	Not material
ESRS E3-4 §29 Total water consumption in m3 per net revenue on own operations	Not material
ESRS 2- IRO 1 - E4 §16 (a) i	Not material
ESRS 2- IRO 1 - E4 §16 (b)	Not material
ESRS 2- IRO 1 - E4 §16 (c)	Not material
ESRS E4-2 §24 (b) Sustainable land / agriculture practices or policies	Not material
ESRS E4-2 §24 (c) Sustainable oceans / seas practices or policies	Not material
ESRS E4-2 §24 (d) Policies to address deforestation	Not material
ESRS E5-5 §37 (d) Non-recycled waste	2.3.5
ESRS E5-5 §39 Hazardous waste and radioactive waste	2.3.5
ESRS 2- SBM3 - S1 §14 (f) Risk of incidents of forced labour	Not material
ESRS 2- SBM3 - S1 §14 (g) Risk of incidents of child labour	Not material
ESRS S1-1 §20 Human rights policy commitments	3.1.1
ESRS S1-1 §21 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	3.1.1
ESRS S1-1 §22 Processes and measures for preventing trafficking in human beings	Not material
ESRS S1-1 §23 Workplace accident prevention policy or management system	3.1.1
ESRS S1-3 §32 (c) Grievance/complaints handling mechanisms	3.1.3
ESRS S1-14 §88 (b)-(c) Number of fatalities and number and rate of work- related accidents	3.1.9
ESRS S1-14 §88 (e) Number of days lost to injuries, accidents, fatalities or illness	3.1.9
ESRS S1-16 §97 (a) Unadjusted gender pay gap	Not material
ESRS S1-16 §97 (b) Excessive CEO pay ratio	Not material
ESRS S1-17 §103 (a) Incidents of discrimination	Not material
ESRS S1-17 §104 (a) Non-respect of UNGPs on Business and Human Rights and OECD	Not material
ESRS 2- SBM3 – S2 §11 (b) Significant risk of child labour or forced labour in the value chain	Not material
ESRS S2-1 §17 Human rights policy commitments	Not material
ESRS S2-1 §18 Policies related to value chain workers	Not material
ESRS S2-1 §19 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	Not material
ESRS S2-1 §19 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	Not material
ESRS S2-4 §36 Human rights issues and incidents connected to its upstream and downstream value chain	Not material

Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

DRs and related datapoints that derive from other EU legislation	Section of the sustainability statement
ESRS S3-1 §16 Human rights policy commitments	Not material
ESRS S3-1 §17 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines	Not material
ESRS S3-4 §36 Human rights issues and incidents	Not material
ESRS S4-1 §16 Policies related to consumers and end-users	Not material
ESRS S4-1 §17 Non-respect of UNGPs on Business and Human Rights and OECD guidelines	Not material
ESRS S4-4 §35 Human rights issues and incidents	Not material
ESRS G1-1 §10 (b) United Nations Convention against Corruption	4.1
ESRS G1-1 §10 (d) Protection of whistle- blowers	4.1
ESRS G1-4 §24 (a) Fines for violation of anti-corruption and anti-bribery laws	4.4
ESRS G1-4 §24 (b) Standards of anti-corruption and anti-bribery	4.4

5.3 EU taxonomy tables

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (summary KPIs)

Financial year (N)	2025	Breakdown by environmental objectives of Taxonomy-aligned activities										Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non-materiel (14)	Taxonomy-aligned activities in previous financial year (N-1) (15)	Proportion of Taxonomy aligned activities in previous financial year (N-1) (16)
KPI (1)	Total (2)	Proportion of Taxonomy-eligible activities (3)	Taxonomy-aligned activities (4)	Proportion of Taxonomy aligned activities (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)						
Turnover (million Euros)	3 346	0%	0	0%	-	-	-	-	-	-	-	-	0%	0	0%	
CapEx (million Euros)	162	30%	0	0%	-	-	-	-	-	-	-	-	0%	0	0%	
OpEx (million Euros)	29	-	-	-	-	-	-	-	-	-	-	-	-	0	0%	

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year (N) (activity breakdown)

Reported KPI (Turnover/CapEx/OpEx)	CapEx														
Financial year (N)	2025	Environmental objective of Taxonomy-aligned activities											Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy-aligned in Taxonomy-eligible (14)
Economic Activities (1)	Code (2)	Taxonomy-eligible KPI (Proportion of Taxonomy-eligible Turnover/CapEx/OpEx) (3)	Taxonomy-aligned KPI (monetary value of Turnover/CapEx/OpEx) (4)	Taxonomy-aligned KPI (Proportion of Taxonomy-aligned Turnover/CapEx/OpEx) (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)					
Acquisition and ownership of buildings	CCM 7.7	30%	0	0%	0%	0%	0%	0%	0%	0%	0%	-	-	0%	
Sum of alignment per objective					0%	0%	0%	0%	0%	0%					
Total KPI (Turnover/CapEx/OpEx)		30%	0	0%	0%	0%	0%	0%	0%	0%	%	%	%		

5.4 Other sustainability information - Beyond CSR

The metrics below relate to sustainability matters that have been assessed as non-material by the Double Materiality Assessment (DMA). They are therefore not published in the main body of the Sustainability Statement, which focuses on material matters.

They are, however, published in this appendix to respond to some requirements of CSR ratings agencies such as EcoVadis.

Metrics	2025	2024	2023
Total water consumption (m ³)	641,342	653,632	632,928
Percentage of flooring with low VOC emission levels (%)	99.1%	99.1%	98.7%
Percentage of phthalate-free flooring (%)	99.8%	96.4%	96.5%
Percentage of enrolled permanent employees who completed a Performance & Development Review (or equivalent) during the year (%)	97%	96%	96%
Percentage of open management positions filled by an internal candidate (%)	61%	68%	65%
Percentage of targeted employees who have followed the human rights training (%)	99.4%	N/A	N/A

The following definitions / methodologies / assumptions apply to the metrics reported in the above table:

- > Total water consumption: All water consumed by manufacturing sites in the production / technical processes, including for cooling, as well as water not consumed in the production processes, but consumed on site (e.g. in sanitary, in canteens). Water sources are groundwater, surface water and municipal water. Excluding rainwater consumption, which is not tracked.
- > VOC: volatile organic compounds.
- > Low VOC emission products: Products with total VOC emissions $\leq 100 \mu\text{g}/\text{m}^3$ according to ISO 16000-9 guidelines (emission chamber) and local test methods (wood floorings: excluding natural emissions coming from wood itself).
- > Percentage of flooring with low VOC emission levels: Share of finished goods production volume (m²) of indoor flooring and indoor sports surface products potentially releasing VOC (i.e., excluding outdoor grass and outdoor track surfaces) which have low VOC emission levels. In 2025, over 99% of our flooring have low total VOC emissions (<100 $\mu\text{g}/\text{m}^3$); the remaining percentage is explained by a small volume of carpet and rubber flooring.
- > Phthalate-free products: Products "without added phthalates" mean that no ortho-phthalate plasticizers (e.g., DOP, DEHP or DINP) are contained in virgin raw material (not greater than 0.1% in mass) in the product composition, but recycled material content could contain some residual ortho-phthalates.

- > Percentage of phthalate-free flooring: Share of finished goods production volume (m²) potentially containing phthalates (i.e., all vinyl products including LVT outsourced, and all other products containing PVC parts such as certain carpets produced in North America), which are phthalate-free. By end 2025, all our plants produce 100% of phthalate-free vinyl and carpet flooring, except for a small volume of the vinyl flooring produced at our plant in Russia.
- > Percentage of enrolled permanent employees who completed a Performance & Development Review (or equivalent) during the year: The annual appraisal ("Performance and Development Dialogue") is an annual exchange between the employee and his/her manager to discuss achievements, skills, opportunities for improvement and development programs. Employees present in the company three months before the launch of the annual performance and development review process are enrolled. The share of employees completing the annual review is calculated as those having completed the review compared to those enrolled.
- > Percentage of open management positions filled by an internal candidate: A management position is a position (manager) with at least one direct report. An open position is a vacancy for which a person has been hired or transferred. An internal candidate is a candidate already a Tarkett employee.
- > Percentage of targeted employees who have followed the human rights training: share of employees targeted (690 employees from legal, human resources, procurement and finance management teams worldwide) who have completed the Tarkett online e-learning on human rights, which was organized for the first time in 2025 (not meant as a recurring annual training, but expected to be organized periodically).

Other sustainability information - Beyond CSRD

Focus on internal mobility metrics and targets:

> Tarkett set a target of 70% internal mobility by 2025 which represents more than 2 out of 3 open management positions filled by an internal candidate. 61% of open management positions were filled by an internal candidate in 2025, compared to 68% in 2024.

> Post-2025, new internal mobility targets have been defined locally at Division's levels.

The percentages of manufacturing sites and manufacturing employees covered by key certifications related to environmental management (ISO 14001), energy management (ISO 50001) and health and safety management (ISO 45001) by end 2025 are provided in the below table.

Metrics	ISO 14001 Environment	ISO 50001 Energy	ISO 45001 Health & Safety
Percentage of manufacturing sites certified (%)	79%	33%	67%
Percentage of manufacturing employees covered by the certification (%)	89%	44%	77%

6. Statutory Auditor's Report on the Sustainability Statement

Tarkett

Tour Initiale - 1 Terrasse Bellini - 92919 Paris la Defense

REPORT ON THE CERTIFICATION OF SUSTAINABILITY INFORMATION AND VERIFICATION OF THE DISCLOSURE REQUIREMENTS UNDER ARTICLE 8 OF REGULATION (EU) 2020/852 OF TARKETT, FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

This is a translation into English of the statutory auditors 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".

To the sole shareholder of Tarkett S.A.S.,

This report is issued in our capacity as statutory auditors of Tarkett. It covers the sustainability information and the information required by Article 8 of Regulation (EU) 2020/852, relating to the year ended December 31, 2025 and included in section 17 in the group management report (hereinafter "Sustainability Statement").

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, Tarkett 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 its business, 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 ter 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 Tarkett 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 the Sustainability Statement 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 provided by Tarkett in the group management report, we have included an emphasis of matter paragraph hereafter.

Limits 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 Tarkett, in particular it does not provide an assessment, of the relevance of the choices made by Tarkett in terms of action plans, targets, policies, scenario analyses and transition plans, which would go beyond compliance with the ESRS reporting requirements.

Furthermore, comparative information relating to fiscal years prior to 2024 has not been subject to a sustainability information certification report within the meaning of Article L821-54 of the French Commercial Code.

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.

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 TARKETT TO DETERMINE THE INFORMATION REPORTED, INCLUDING 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

Nature of procedures carried out

Our procedures consisted in verifying that:

- > the process defined and implemented by Tarkett, including 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, has enabled, 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 the Sustainability Statement; 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 Tarkett with the ESRS.

Elements that received particular attention

We present below the matters that received particular attention from us with regard to compliance with the ESRS of the process implemented by Tarkett to determine the information disclosed.

Information relating to the manner in which the Group updated its double materiality assessment is included in the Group management report and is referred to in section 1.11 *Description of the process to identify and assess material impacts, risks and opportunities (SBM-3)* of the Sustainability Statement.

Through interviews with management and other individuals we considered appropriate, and through inspection of the available documentation, we obtained an understanding of:

- > the analyses performed by the Group, in particular the assessment of the internal and external factors considered;
- > the changes in the grouping of sub-topics and in the list of actual or potential impacts, risks and opportunities (IROs) identified by Tarkett.

Based on our professional judgment, our procedures notably consisted of:

- > exercising a critical review regarding the approach implemented by the Group to identify the internal and external factors to be considered, and assessing the appropriateness of these factors considering our understanding of the Group;
- > assessing the appropriateness of the information disclosed in this respect in notes 1.9 *Interests and views of stakeholders* (SBM-2), 1.10 *Material impacts, risks and opportunities and their interaction with strategy and business model* (SBM-3), and 1.11 *Description of the process to identify and assess material impacts, risks and opportunities* (IRO-1) of the Sustainability Statement.

COMPLIANCE OF THE SUSTAINABILITY INFORMATION INCLUDED IN THE SUSTAINABILITY STATEMENT 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 the Sustainability Statement, 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 Tarkett 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 the Sustainability Statement, with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Elements that received particular attention

We present below the matters that received particular attention from us with regard to the compliance of the sustainability information included in the Sustainability Statement with the provisions of Article L.233-28-4 of the French Commercial Code, including the ESRS.

Information disclosed in accordance with environmental standards (ESRS E1)

The information disclosed in relation to climate change (ESRS E1) included in the Sustainability Statement is presented in section 2.1 *Climate change* (ESRS E1). Our procedures notably consisted of:

- > based on interviews conducted with management and relevant personnel, in particular the Sustainability Department, assessing whether the description of the policies, actions and targets implemented by the Group covers the following areas: climate change mitigation, climate change adaptation and energy;
- > assessing the appropriateness of the information presented in the environmental section of the sustainability information included in the Group management report and its overall consistency with our understanding of the Group.

With regard to the information disclosed in relation to the greenhouse gas emissions inventory:

- > we obtained an understanding of the internal control and risk management procedures implemented by the Group to ensure the compliance of the information disclosed;
- > we assessed the consistency of the scope considered for the greenhouse gas emissions inventory with the scope of the consolidated financial statements, activities under operational control, and the upstream and downstream value chain;
- > we obtained an understanding of the greenhouse gas emissions inventory protocol used by the Group and assessed its application, on a selection of emission categories and sites, for Scope 1 and Scope 2 emissions;
- > concerning the Scope 3 emissions, we assessed the information collection process;
- > we assessed the appropriateness of the emission factors used and the related conversion calculations;
- > for physical data (such as energy consumption), we reconciled, on a sample basis, the underlying data used to prepare the greenhouse gas emissions inventory with supporting documentation;
- > with respect to the significant estimates used by the Group in preparing its greenhouse gas emissions inventory, we obtained an understanding of the methodology used to calculate estimated data and the information sources on which these estimates are based, and assessed whether the methods were applied consistently.

With regard to the procedures performed in relation to the climate change mitigation transition plan, our work primarily consisted of assessing whether the information disclosed relating to the transition plan complies with the requirements of ESRS E1 and appropriately describes the key assumptions underlying this plan, noting that we are not required to express a conclusion on the appropriateness or the level of ambition of the objectives of this transition plan.

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 Tarkett 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.

Paris la Défense, 23 March 2026
KPMG S.A.

French original signed by

Philippe Grandclerc
Partner

Romain Mercier
Partner

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.

Elements that received particular attention

We did not identify any matters that required particular attention on our part.

Levallois-Perret, 23 March 2026
FORVIS MAZARS

Anne-Laure Rousselou
Partner

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