

# WHISTLEBLOWING PROCEDURE

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## 1. CONTEXT AND PURPOSE

The Tarkett Group (hereinafter "**Tarkett**")<sup>1</sup> has always been very careful to respect the applicable statutory and regulatory rules in all areas, and carries out its activities on the basis of a Code of Ethics and various other Compliance policies and procedures, which apply in all countries in which Tarkett operates.

In this context, Tarkett is implementing professional alert systems to allow its **Associates**<sup>2</sup> to signal any breach of the law, any situation that is contrary to Tarkett's internal rules or shortcomings or suspicious behavior within Tarkett.

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

Tarkett has taken all precautions to adapt the Alert System to the statutory and regulatory requirements. The Alert System has therefore been prepared to guarantee the highest level of protection for personal data with regard to the applicable law and to reflect best practice in relation to ethics and confidentiality and privacy.

For the French entities of the Tarkett Group, this Whistleblowing Procedure was submitted for the opinion of the Health, Safety and Working Conditions Committees and Works Councils of Tarkett France<sup>3</sup> and FieldTurf Tarkett<sup>4</sup>. This Whistleblowing Procedure was then sent to all employees concerned.<sup>5</sup>

## 2. SCOPE OF APPLICATION OF THE ALERT SYSTEM

### 2.1. Tarkett entities concerned

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

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<sup>1</sup> Words in **bold** indicate the use of terms defined in this procedure

<sup>2</sup> The **Associates** are defined at article 2.3 below.

<sup>3</sup> On 23 May 2018 and 12 June 2018 for La Défense (favourable opinions) and on 20 June 2018 and 26 July 2018 for Sedan (favourable opinion provided by the CHSCT and non-favourable opinion provided by the Works Council).

<sup>4</sup> On 6 & 8 August 2018 (favourable opinions).

<sup>5</sup> The manner in which the Whistleblowing Procedure was communicated to the employees of the French entities of the Tarkett Group was as follows: **employees with a Tarkett email address** received the Whistleblowing Procedure via their email address. **Employees who do not have a Tarkett email address** received notice of the existence and content of the Whistleblowing Procedure by way of displays. All Associates may also consult the Whistleblowing Procedure at any time, on the website of the [Compliance Hotline](#) or on the Tarkett [Intranet: http://tarkett-inside/](#) in the heading *Company Information > Compliance > Compliance Hotline*.

Accordingly, **Associates** who are located in the United States of America or in Canada, or who wish to signal an anomaly relating to a Tarkett entity or activity in these countries must use the professional alert system "Ethics Hotline", which is accessible in English, French, and Spanish, at the following URL: <https://secure.ethicspoint.com/domain/media/en/gui/44974/index.html>. An FAQ is available on the homepage of the Ethics Hotline to assist **Associates** in the drafting and sending of their alerts.

The **Associates** who are located in any other countries, or who wish to signal an anomaly relating to a Tarkett entity or activity in any other country must follow the steps set out in this **Whistleblowing Procedure**.

## 2.2. Areas concerned

Any information likely to carry significant risk for **Tarkett** may be handled within the **Alert System**, in the following areas:

- a breach of the Tarkett ethical and compliance rules;
- a felony or misdemeanour;
- a serious and manifest breach of one of France's international obligations;
- a serious breach of public interest, including the risk that **Tarkett**, its direct or indirect subsidiaries, sub-contractors or suppliers could commit, in their joint activities, serious breaches of human rights and fundamental freedoms, or harm the health and safety of persons or of the environment.

The facts gathered shall be strictly limited to the areas set out above. In particular, the facts, information, or documents, whatever their form or format, that are covered by a national security classification, medical professional privilege, or legal privilege, may not be gathered in the context of the Whistleblowing Procedure.

In order to fall within the scope of application of the **Whistleblowing Procedure** and to guarantee the protection of the **Whistleblower**, only a good faith declaration without personal interest may constitute an alert, subject to the **Associate** having personal knowledge of the facts falling within the scope of application of the Whistleblowing Procedure. Even if the facts subsequently transpire to be incorrect or do not give rise to any further measures, the person who revealed the facts shall not be subject to any disciplinary sanction.

However, any abuse of the **Alert System**, or a defamation, or the making of a declaration that is known to be false may result in disciplinary sanctions as well as legal proceedings.

## 2.3. Persons concerned

The **Alert System** may be used by all **Associates** of **Tarkett**. This includes all managers, employees, external and temporary associates, agents, trainees, temporary staff, service providers, clients, suppliers and other commercial partners (the "**Associates**").

## 3. PRESENTATION OF THE ALERT SYSTEM

The Alert System made available to the **Associates** operates as follows:

- When **Associates** have a doubt as to how they should behave in relation to **Tarkett's** ethical and compliance rules, or when they simply wish to make a comment, they may:
  - contact the "Point of Contact" referred to at article 4.4 of the **Whistleblowing Procedure** or the Legal Department of their Division; or

- ask a question in full confidentiality in the heading "*Want to ask a question ?*" of the dedicated hotline (hereinafter the "**Compliance Hotline**").
- Where they have personal knowledge of a breach of the law or a breach of **Tarkett's** ethical and compliance rules, the **Associates** may:
  - contact their supervisor, their human resources manager or the Compliance Officer;
  - use the dedicated hotline that **Tarkett** makes available to them in 17 languages, in the form of a web platform or telephone hotline:
    - Web platform: via the following [URL](#) or via Tarkett's public website: [www.tarkett.com](http://www.tarkett.com) (Heading "*Contact > Compliance Hotline*") or via the Tarkett Intranet: <http://tarkett-inside/> (Heading "*Company Information > Compliance > Compliance Hotline*").
    - Telephone Hotline: please consult list on the above-mentioned websites or through paper boards.

Whatever the means originally used by the employee to signal an incident or a breach, **Tarkett** shall endeavor to include it in the Compliance Hotline to ensure progress monitoring, thus allowing the security and confidentiality of the alert to be ensured.

The implementation and supervision of the Alert System shall be carried out by specially trained persons who are subject to an additional defined obligation of confidentiality (hereinafter the "**Authorized Person(s)**").

If, within a reasonable period, the alert has not received any response, the **Associate** may then contact the legal or administrative authorities, or his or her professional body. As a last resort, the **Whistleblower** may make the alert public.

The **Associates** are informed that alerts may be followed by an investigation in the conditions referred to at article 4 of the **Whistleblowing Procedure**.

## 4. MODE OF OPERATION OF THE ALERT SYSTEM

### 4.1. Optional use of the Alert System

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

An **Associate** shall not be liable for any sanction in the event that the Alert System is not used.

Any **Associate** acting in good faith who receives unfavorable treatment because he or she raised an alert must inform his or her hierarchical superiors or the **Authorized Persons** of this, who shall take the necessary steps to ensure that this treatment stops.

### 4.2. Identification of the whistleblower and anonymous alerts

The person who raises the alert (or the "**Whistleblower**") shall be invited to identify him or herself.

In the event that anonymous alerts are not prohibited by the applicable law, the **Whistleblower(s)** may make their declarations anonymously. However, anonymous alerts that

are raised through the Alert System are not encouraged and must only be used to report serious facts with sufficient evidence.

The **Associates** must be aware of the fact that anonymous alerts must not be preferred, as:

- the enquiry relating to the alert is more complex where its author remains anonymous;
- the Associate who is the subject of an alert may discover the identity of the **Whistleblower** by other means;
- **Tarkett** cannot ensure the protection of an anonymous **Whistleblower**.

The **Authorized Persons** shall carry out a preliminary analysis of the anonymous alert in order to determine if it is appropriate that it remain anonymous or not and, accordingly, if the alert is admissible under the applicable law.

The **Associates** are to be informed that at each stage of the processing of the anonymous alert, they shall have to specify if they wish remain anonymous.

Subject to the precautions set out above, anonymous alerts shall be handled in the same way as alerts that are not anonymous.

#### 4.3. Categories of data handled

Only the following categories of data may be handled:

- identity, role, and contact details of the **Whistleblower**;
- identity, role, and contact details of the persons subject of an alert;
- identity, role, and contact details of the persons participating in the recording or handling of the alert;
- facts, information, and documents that are evidence of the report;
- matters recorded during the verification of the facts reported;
- a note of the verification operations;
- the next steps for the alert.

Only facts set out in an objective manner shall be considered, and should include where possible an indication of the dates, roles and names of the persons involved, in direct relation to the scope of the **Whistleblowing Procedure**. The phrasing used to describe the nature of the facts reported shall make clear their alleged nature.

The **Whistleblower** may provide documents supporting the alert via the Compliance Hotline.

A **Whistleblower** who is not certain of having perfect knowledge of a fact or that the behavior observed amounts to a breach within the meaning of the present procedure must make this clear in the alert.

#### 4.4. Recipients of the alerts

The alerts are sent exclusively to the **Points of Contact**, who carry out an initial review of their admissibility, and may then send them to the other Authorized Persons responsible for assisting them in the handling and monitoring of the alerts.

The **Authorized Persons** are aware of the necessity of ensuring the security and confidentiality of the data received in the context of alerts and have an additional confidentiality obligation towards Tarkett.

Among the **Authorized Persons** are:

1) The **Points of Contact**:

So that alerts are always monitored, regardless of the period, **Tarkett** has chosen to name 3 points of contact, namely:

- the Group Human Resources Director;
- the Group General Counsel; and
- the Group Compliance Officer.

AND

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

This confidentiality obligation may not be relied upon against third parties, in particular judicial and regulatory authorities, excepting specific public policy provisions to the contrary.

#### 4.5. Data processing

The **Alert System** guarantees the security and confidentiality of the anonymity or identity of the **Whistleblowers**, the persons covered by it and the information gathered by the Authorized Persons.

**Tarkett's Points of Contact** shall inform the **Whistleblower** of the receipt of the report within two (2) working days. The **Points of Contact** shall then check, within a period no greater than ten (10) calendar days, the admissibility of the alert and shall inform the **Whistleblower** of their decision. If **Tarkett** is not able to respect these deadlines, the **Points of Contact** shall contact the **Whistleblower** as soon as possible in order to meet with him or her.

If the alert is deemed admissible the **Points of Contact** may invite the **Whistleblower** to send via the **Compliance Hotline** all information and documents that may support or complete the report.

All communications between **Tarkett** and the **Whistleblower** shall be made through the **Compliance Hotline** to which the **Whistleblower** shall have a confidential account (username and password), which is created at the time of the alert. Anonymous **Whistleblowers** may also create a confidential account in order to communicate with **Authorized Persons**.

#### 4.6. Monitoring of alerts

**Authorized Persons**, under the direction of the **Points of Contact** are charged with verifying the accuracy of the information gathered and with proceeding with any potential investigations.

**Tarkett** shall regularly inform the **Whistleblower** of internal investigations that may follow the initial report.

All employee **Associates** are required to cooperate fully with and to provide assistance to the investigations and actions relating to these breaches.

Where, after investigation, the recorded breach is serious and proven, a disciplinary penalty may be issued by the hierarchical management chain concerned, according to the nature and gravity of the facts.

Where however, after investigation no further action is taken, the verification operations shall be closed and the author of the alert as well as the persons subject of the alert shall be informed.

#### 4.7. Informing the Associate(s) that are the subject of an alert

The **Associate** concerned shall be informed that they are the subject of an alert as soon as the information concerning them is recorded.

Where interim measures are necessary, in particular to prevent the destruction of evidence or for the requirements of the investigation, the **Associate** may be informed after these measures have been taken, in accordance with the statutory provisions in force.

#### 4.8. Right of access and verification

In accordance with applicable rules on personal data, **Tarkett** guarantees all individuals identified in the **Alert System** the right to access data concerning them and to request, if it is incorrect, incomplete, ambiguous or out-of-date, its correction or deletion. These rights may be exercised through the following email address: [compliance@tarkett.com](mailto:compliance@tarkett.com).<sup>6</sup>

No person who is the subject of an alert may in any event obtain, on the basis of their right of access, the identity of the **Whistleblower**.

#### 4.9. Duration of retention of data relating to alerts

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

Where an alert falls within the scope of the **Alert System**, but it is followed by no disciplinary or judicial procedure, the personal data in the alert shall be destroyed or archived after anonymization at least two (2) months after the end of the verification operations.

Where disciplinary or legal proceedings are commenced against one or more persons identified by the alert, or against the author of a wrongful alert, the personal data relating to the alert shall be kept by **Tarkett** until the end of the proceedings. They will then be archived after anonymization or destroyed at least two (2) months after the end of the procedures.

Access to archived data is strictly limited. Access to archived data is limited to **Points of Contact** and is allowed after their approval on the basis of a sufficiently detailed written request.

#### 4.10. Security and confidentiality

**Tarkett** shall take all useful precautions to ensure the security of the data both during its collection and its communication, conservation or destruction.

Significant security and confidentiality measures are in place, in particular:

- **Authorized Persons** are subject to additional contractually defined confidentiality obligations;

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<sup>6</sup> The Compliance Officer and the Group General Counsel are the only persons with access to the email account [compliance@tarkett.com](mailto:compliance@tarkett.com).

- the external service provider of the Compliance Hotline is also subject to a stringent confidentiality and security undertaking;
- access to the Compliance Hotline is restricted to the **Authorized Persons**, with personal usernames and passwords that are regularly changed.
- access to the Compliance Hotline is recorded, controlled and regularly updated.

## 5. ENTRY INTO FORCE AND MODIFICATION OF THE WHISTLEBLOWING PROCEDURE

The **Whistleblowing Procedure** shall enter into force as soon as the formalities required by applicable labor laws and laws on the protection of personal data have been performed.

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

Any modification of the **Whistleblowing Procedure** is subject to the formalities provided by applicable labor laws and laws on the protection of personal data. The new version of the **Whistleblowing Procedure** shall then be notified to the **Associates**.

## 6. FURTHER INFORMATION AND REPRESENTATIVES

Further information on the Alert System, in particular the identity and the exact contact details of the Points of Contact and the legal teams per Division are accessible on **Tarkett's** Intranet via the following URL <http://tarkett-inside/> (Heading *Company Information* >> *Compliance* >> *Compliance Hotline*).

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