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Whistleblower Reporting Channel & Guidelines

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The Gerflor Group is implementing a professional whistleblowing procedure. This document details the guidelines for using this procedure.

Context

Since the adoption of our Code of Ethics, the Gerflor Group is continually providing you with tools to facilitate compliance with regulations governing ethics. As part of this initiative and in accordance with the law, the Gerflor Group has implemented a whistleblowing workplace complaint procedure ("Whistleblowing Procedure") through the Whistleblowing Reporting Channel ("Channel") as outlined in the provisions below.

The whistleblower is a natural person who reports or discloses in good faith and without direct financial compensation information relating to a crime, an offense, a threat or harm to the general interest; a violation or an attempt to conceal a violation of an international commitment that has been duly ratified or approved by France; of a unilateral act of an international organization taken on the basis of such a commitment; of European Union law; of local law or of regulations (hereinafter referred to as "Breach(es)"). This Channel can also be used to report incidents of sexual or psychological harassment.

When an employee becomes aware of a Breach, either personally or has been informed of a Breach, they are invited to speak to their direct superior or to the Group Ethics Officer as a matter of priority. Alternatively, they can use the Channel.



 **The Channel is accessible by email:**
gerfloralert@nicolfideurope.com

While French and English are the preferred languages for using the Channel, the complaint can also be submitted and processed in all languages of the countries where Gerflor has operations.

The whistleblower will be interacting with a law firm, which allows them to be sure that they are submitting their complaint in complete confidentiality. After verification of the admissibility of the complaint, the law firm will communicate the reported incidents to the Gerflor Group Ethics Officer.

The Gerflor Group Ethics Officer is, for their part, subject to a stringent obligation of confidentiality. However, the Ethics Officer will not be able to invoke their obligation of confidentiality to certain third parties, in particular to judicial and regulatory authorities. The Channel will be monitored by specially trained personnel ("Authorized Persons") and also by the Gerflor Group Ethics Officer.

The Gerflor Group has taken the necessary precautions to establish the Channel in compliance with legal and regulatory requirements as well as the recommendations and decisions of the National Data Protection Commission ("Commission Nationale de l'Informatique et des Libertés" CNIL). The Channel was developed to guarantee the highest level of protection of personal data under the provisions of applicable French and European law while taking into account best practices in privacy protection.

Scope of application

Areas of complaint

Any information relating to:

- any behavior or situation that violates the Gerflor Group's Code of Ethics, Anti-trust Code of Conduct or Anti-Corruption Code of Conduct.
- any Breach occurring within the Gerflor Group that can be collected within the framework of the Channel.

The Channel cannot be used for reporting incidents, information or documents in any form or medium pertaining to secrets of national defense, confidential medical information or attorney-client privilege information.


Even if the incidents subsequently prove to be inaccurate or do not result in any follow-up measures, the whistleblower complaint will not subject its author to any penalties. However, abuse of the Channel could result in disciplinary action or other measures taken against the author.

All questions about the application or interpretation of the Whistleblowing Procedure and/or Channel may be discussed with the Group Ethics Officer.



Group Ethics Officer: ethics@gerflor.com



 **A complaint can only be created by a report or disclosure made in good faith and without direct financial compensation, provided that the whistleblower has during the course of their professional activities obtained information that falls under the scope of application for the whistleblowing procedure and that this information pertains to incidents that have occurred or are likely to occur within the Gerflor Group.**

Affected persons

The Channel can be used by all employees of the Gerflor Group, including external and temporary employees (salaried employees, former employees, clerks, trainees, temporary workers, job candidates, etc.). The Channel can also be used by executives, shareholders, members of the Board of Directors, subcontractors, service providers, co-contractors or any other person outside the company.

Modalities and functioning of the Channel

Optional use of the Channel

The use of the Channel is only presented as an optional support made available to employees. It is not mandatory **to use the Channel**. In practice, this means that:

- The Channel has only been put in place to allow whistleblowers to report a Breach when the usual methods of submitting a complaint are not considered suitable (for example, if there is a real obstacle within the usual information reporting channels that could hinder the introduction or successful completion of the procedure).
- Employees of the Gerflor Group will endeavor to communicate information, when the context allows, to their **superiors**.
- No action will be taken against the employee **in the event they do not use the Channel**.
- Any employee of good faith who is subject to unfavorable treatment because they have exercised their right to submit a complaint must report this to their superiors or to the Authorized Persons, who will take the necessary measures to put a halt to this behavior.

The whistleblower has the choice to submit the complaint internally as described in the Procedure, or externally (to the competent authority, the French Defender of Rights, the judicial authority or a European body). The reporting channels are not organized hierarchically.

Identification and protection of the whistleblower

The person initiating the complaint will **be asked to identify themselves** and their identity will be treated as **confidential**.

Elements likely to identify a whistleblower can only be disclosed with their consent, except to the judicial authorities in the event that the persons responsible for collecting and handling the reported complaint are required to disclose the incidents to a judge. The whistleblower will then be informed of this disclosure to the judicial authorities, unless this information risks compromising legal proceedings.

Anonymous complaints should only be used to report serious and established incidents for which the factual elements are sufficiently detailed.

Whistleblowers should be aware that anonymous complaints are not preferred as the investigation of such a complaint is complex when the whistleblower remains anonymous.

Authorized Persons will carry out a preliminary analysis of the anonymous complaint in order to determine if it is appropriate that the complaint remain anonymous.

Whistleblowers are informed that they will have to specify if they want to maintain the anonymity of the complaint at each stage of the processing of the anonymous complaint. Subject to the precautions mentioned above, anonymous complaints will be handled in the same manner as non-anonymous complaints.

Even if the identity of an anonymous whistleblower is subsequently revealed, they will receive the same protections.

In general, the whistleblower will receive enhanced measures of protection against possible measures of retaliation or threats, and the law enshrines the principle of whistleblower's exemption from criminal liability.



The optional use of the Whistleblower Reporting Channel is provided for without prejudice to the provisions of article L. 4131-1 of the French Labor Code relating to the right of withdrawal.

Categories of processed data

> Only the following categories of data may be processed :

- identity, functions and contact information of the whistleblower;
- identity, functions and contact information of the persons mentioned in a whistleblower complaint;
- identity, functions and contact information of the persons involved in receiving or handling the complaint;
- reported incidents;
- elements collected as part of the verification of the reported incidents;
- reports on verification efforts;
- action taken in response to the complaint.

> The only incidents that will be taken into account are those :

Formulated in an objective manner, indicating, when available, dates, functions and names of the involved persons, falling under the scope of the Whistleblowing Procedure, and strictly necessary for verifying the alleged information.

Recipients of personal data

Only Authorized Persons will be recipients of personal data, insofar as they require such data to perform their duties. The Authorized Persons will process the received complaints without delay.

The point of contact for the employee using the Channel is a law firm the Gerflor Group has chosen for outsourcing the handling of some aspects of the whistleblower complaint. This law firm is bound by the same confidentiality obligations as the persons tasked with handling complaints internally.

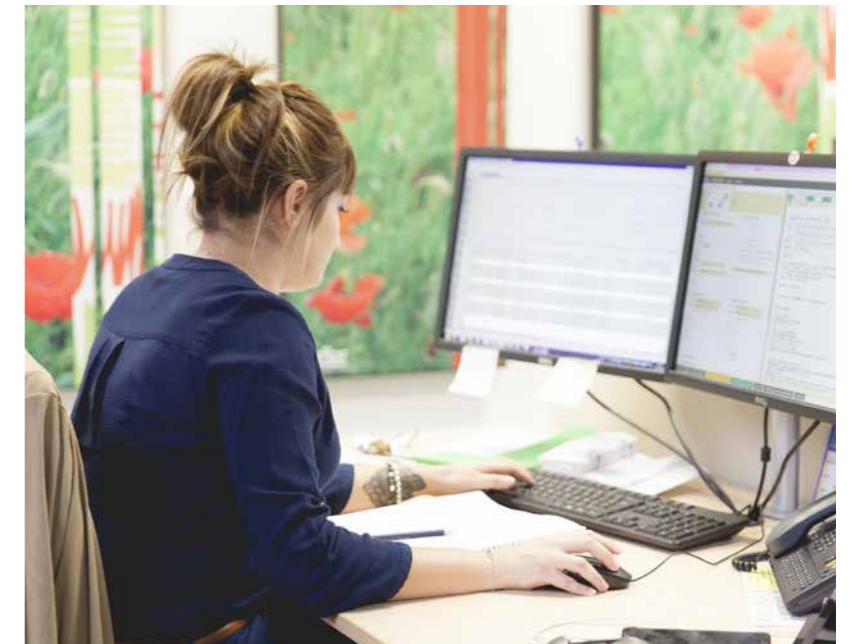
Currently, the Authorized Persons are persons within the law firm specially tasked to be in charge of the Channel mandated by the Gerflor Group and the Group Ethics Officer. At any time, the Gerflor Group may designate other Authorized Persons, depending on the needs of handling the whistleblower complaint.

The Authorized Persons will not be able to invoke their obligation of confidentiality to certain third parties, in particular to judicial and regulatory authorities.

Processing of a whistleblower complaint

The Channel guarantees strict confidentiality of the identity of the persons reporting a complaint, the persons who are the subject of the complaint and the information received by all recipients of the complaint.

- If the complaint is admissible, the Authorized Persons will invite the reporting employee to relay by any means the information and documents to support the complaint.
- The Ethics officer will endeavor to regularly report to the whistleblower on the progress of any ensuing investigation.
- All communications between the law firm and the whistleblower as well as all communication between the Gerflor Group and the whistleblower will be carried out by email correspondence in order to assure the confidentiality of these exchanges and the information being discussed.



The law firm will verify the admissibility of the complaint in accordance with the conditions of the Whistleblowing Procedure and will notify the whistleblower. The law firm will confirm receipt of the complaint to the whistleblower within 24 hours and will notify them of the admissibility of the complaint within 72 hours. If the law firm is not able to meet this deadline, it will contact the whistleblower as soon as possible to discuss the situation.

Follow-up to a whistleblower complaint

The Authorized Persons are responsible for verifying the accuracy of the information collected and for making the necessary verifications. If, upon investigation, the breach is found to be serious and proven, a disciplinary action may be taken by relevant management, depending on the nature and the seriousness of the alleged incidents. If, on the other hand, upon investigation, no follow-up is required, verification measures of the complaint will be closed and the whistleblower as well as persons involved in the complaint will be notified.

Respect for the rights of access, rectification and limitation

In accordance with articles 15, 16 and 18 the General Data Protection Regulations and the amended law of January 6, 1978, **the Gerflor Group guarantees to any person identified on the Channel the right to access data concerning them and to request the rectification or limitation of this data if it is inaccurate, incomplete, ambiguous or outdated.**

These rights can be exercised with the Data Protection Officer (DPO) of the Gerflor Group at the following email address:



Data Protection Officer (DPO):
dpo@gerflor.com

The person who is the subject of a complaint cannot in any case obtain information about the identity of the whistleblower, even on the basis of the complaint subject's right of access.

INFORMATION OF THE SUBJECT OF THE COMPLAINT

This person will be notified by the Authorized Persons that they are the subject of a complaint following the recording of their data so that this individual can exercise their rights of access, rectification and limitation.

When it is necessary to store certain data, especially to prevent the destruction of evidence or for the requirements of the investigation, the information of the subject of the complaint will only be used after the data has been stored in accordance with the legal provisions in force.



Period of retention of personal data

The complaints can only be kept for the amount of time strictly necessary and appropriate for the processing of this information and for protecting the whistleblowers, the persons who are the subjects of the complaint and any third parties mentioned in the complaint, taking into account the time required for any further investigations. However, data relating to the complaints may be kept beyond this period, provided that the natural persons concerned are neither identified nor identifiable.

When personal data relating to the complaints is processed, it is to be handled in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation).



The collected data that does not fall within the scope of the Channel will be destroyed or archived after anonymization without delay. Similarly, the data collected as part of a complaint that falls within the scope of the Channel but has not resulted in disciplinary or legal actions, is destroyed or archived after anonymization within a period of two months from the end of the verification procedure.

If disciplinary or legal actions are initiated against the persons who are the subject of the complaint, or against an author who has abused the whistleblower complaint protocol, the collected data from the complaint will be kept until the end of the procedure. Data that is to be archived is kept, after anonymization, in an information system with restricted access for a period not exceeding the duration of the procedure.

SECURITY AND CONFIDENTIALITY

The Gerflor Group will take all useful precautions to safeguard data security during data collection, data transmission and data storage. Important security and confidentiality measures have been implemented. In particular, the following guarantees are provided:

- Any Authorized Persons responsible for collecting and handling workplace complaints are subject to a contractually defined stringent obligation of confidentiality.
- The law firm tasked with receiving and examining the admissibility of complaints is also subject to an obligation of confidentiality and security.
- Access to the complaint is restricted to specifically authorized persons.
- Access to the Channel is recorded, monitored and regularly updated.

The identity of the whistleblower or any witnesses will be treated confidentially so that these persons are not subject to any prejudice or any pressure because of their actions. Consequently, the whistleblower is guaranteed that their identity will not be disclosed. The whistleblower themselves is required to keep their identity confidential as well as that of the subject of the complaint and the incidents relating to the complaint.

Final provisions



Effective date and modification

The Whistleblowing procedure, implemented on 1st May 2018, effective in its current modified version 1st February 2023, after completion of the required administrative formalities.

The current Whistleblower Complaint Procedure applies to all employees of the Gerflor Group, whether they were hired before or after its entry into force.

All employees are required to read this Whistleblowing Procedure at the time of hiring. No employee will thus be able to claim ignorance.

The Channel described above and the current Whistleblowing Procedure are subject to periodic evaluations. They can be modified if necessary. All employees of the Gerflor Group are made aware of changes to the Channel and the Whistleblowing Procedure.

Information and contact persons

Additional information on the Whistleblowing Procedure and all questions on ethics are permanently accessible on the Gerflor Group Intranet on the Ethics tab.

The Gerflor Group Ethics Officer is also available to answer employees' questions.

General policy

The Gerflor Group expects that all employees treat any identified Breaches seriously and diligently and to cooperate in any investigations and actions relating to these Breaches.



All employees are required to read this Whistleblowing Procedure at the time of hiring



ABOUT GERFLOR

An industry leader with more than 80 years of experience in the flexible floor covering sector.

Gerflor designs, manufactures and markets solutions that are innovative, aesthetic, environmental and user-friendly for covering floors and walls.

The Group is active in the service industry, education, hospitals and sports as well as in the residential sector. The Group employs 4,200 people who work in 19 factories and 30 subsidiaries located in 100 countries around the world.

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Our commitments for sustainable development by 2025



-20%
Carbon footprint*



10%
Bio-based content



30%
Recycled content



35%
Loose-lay flooring**



60,000 T
Annual recycled volume

Gerflor®

* Scopes 1 and 2 defined in the GHG protocol. ** % of sales from non-adhesive installation products