

B.I.G. Code of Conduct

Message from our CEO

Dear B.I.G. Team,

Our success as a company is built on the collective strength of people who are bound together by an extraordinary culture. At the heart of that culture is our shared purpose – shaping sustainable living, together - which drives everything we do.

The B.I.G. Code of Conduct is a reflection of how we want to do business and how we want to treat each other. It serves as a guide to help us make the right decisions and uphold the highest ethical standards. This document outlines our ethical principles and is meant to be a practical resource—a blueprint to navigate the challenges and opportunities of our business.

I'd like to ask you to read this Code of Conduct carefully and take its messages to heart. Think about how your actions and decisions impact others. Each of us plays a critical role in upholding these principles, and we count on you to lead by example.

While the Code of Conduct provides guidance, it cannot address every situation. When you're uncertain, don't hesitate to ask for help. Reach out to your team leader, HR, the Legal Department, or our Internal Audit Department.

We foster a culture of transparency, curiosity, and open conversation, and we value diverse perspectives as we adapt to the changing world around us.

Together, we can shape sustainable living.

Thank you for your commitment,

Jean-Baptiste De Ruyck
CEO





**SHAPING SUSTAINABLE LIVING,
TOGETHER.**



Driven by purpose

Our Purpose

Shaping sustainable living,
together.

Our Mission

As a global family business, Beaulieu International Group ("Group") develops and co-creates – in an innovative entrepreneurial and sustainable way – flooring and material solutions to enhance the quality of living and working for every generation.

Companies and brands are ultimately shaped by the impact they make on society. At B.I.G., we are dedicated to actively contributing to positive change. To fulfill this vision, we recognize the importance of attracting and retaining the right talent to help our company grow.

Our purpose extends beyond products, services, or profits—it's about pursuing a higher goal and making meaningful contributions to society and humanity. This purpose centers on why we do what we do, rather than solely focusing on the what or how.

Aligned with our mission and strategy, this purpose drives sustainable growth and fuels our commitment to investing in solutions for the challenges of tomorrow. In addition, purpose-driven decision making strengthens our ethical culture, minimizes risk and helps protect our reputation.

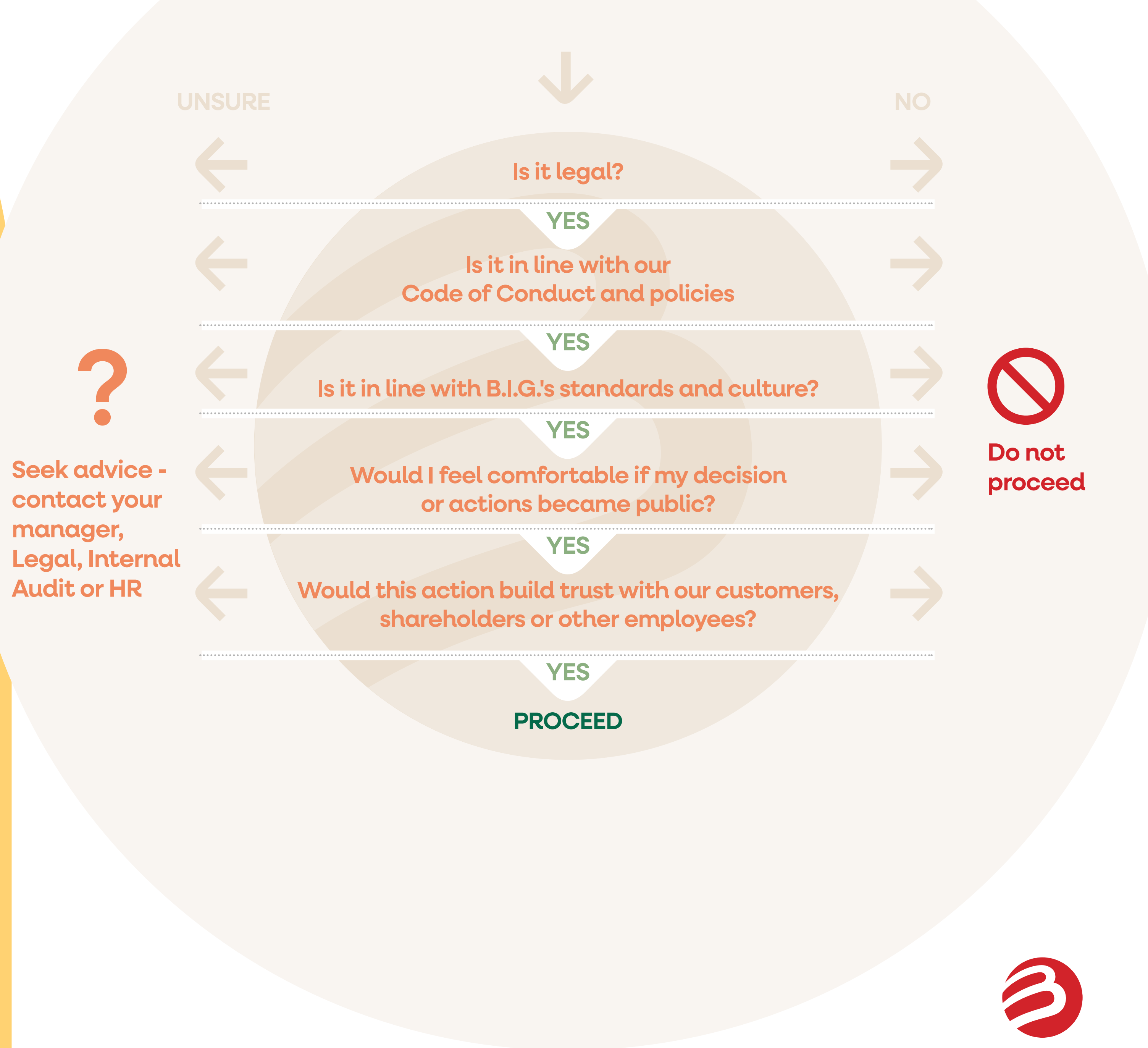


We follow our ethical compass

Our Code of Conduct is the foundation upon which our ethical compass is built, guiding our actions and decisions in all aspects of our professional journey. Every member of the B.I.G. community, regardless of position, is expected to adhere to our Code of Conduct.

While many situations indicate a clear ethical path, sometimes it can be difficult to determine the best course of action. In such situations, we rely on the Code of Conduct to guide us.

The framework on your right should help you make the right decision.





We encourage and expect everyone to speak up

At B.I.G., we encourage everyone—including employees, contractors, directors, vendors, and third parties—to speak up by asking questions, raising concerns, seeking advice, and reporting any violations of laws, our Code of Conduct, policies, industry codes, or ethical standards.

Why Speak Up?

Reporting misconduct protects our reputation and improves our workplace. We value transparency and are committed to addressing and rectifying mistakes.

No Retaliation

Reporting takes courage. B.I.G. strictly prohibits retaliation against anyone who reports in good faith. This includes protection from termination, demotion, suspension, threats, harassment, or discrimination. Any individual—whether an employee, manager, or director—who engages in retaliation will face appropriate disciplinary action in accordance with applicable laws and company policies.



Our Speak-Up principles

Opportunity to Report:

Employees with reasonable suspicion of a Code of Conduct violation can report through the Whistleblower/SpeakUp Policy.

Confidential Handling:

All reports are handled objectively and kept strictly confidential.

Thorough Investigation:

Designated personnel will investigate all reports fairly and promptly.

Protection for Reporters:

Employees who report in good faith will not face any adverse consequences.

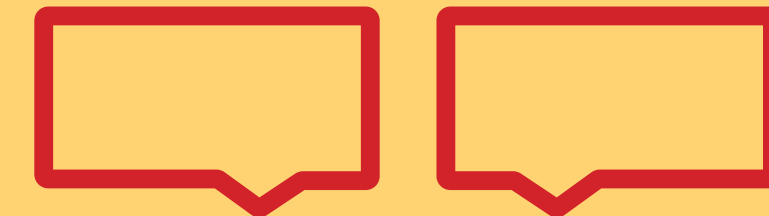
Respect for Individuals:

The rights and reputations of those reported are protected and respected.

By fostering an environment where everyone feels safe to speak up, B.I.G. ensures a trustworthy and ethical workplace for all.

Help us to ensure a
100% open culture

Speak Up



**Silence isn't always golden.
Report unethical behavior safely.**



How to Speak Up

Reporting can be done by any of the following methods:

- Via our safe, confidential and compliant Speak Up platform: <https://bintg.whispli.com/lp/speakup>
- In writing, addressed to the Group Internal Audit Director or the President of the Audit Committee, by mail to Beaulieu International Group NV, Kalkhoevestraat 16 Box 0.1, 8790 Waregem, Belgium
- By e-mail to Els.Hostyn@bintg.com or bhw-internalaudit@bintg.com
- By telephone **+32 479 97 11 61** – Els Hostyn

All inquiries will be handled promptly and confidentially. B.I.G. will make every effort to keep the employee informed of measures taken to address his or her concerns.

GO TO: [Our Speak Up Policy](#)



HOW WE TREAT OUR PEOPLE



**WE CARE ABOUT
OUR EMPLOYEES**



WE CARE ABOUT OUR EMPLOYEES



We create a safe and healthy place to work

B.I.G. places great emphasis on occupational health and safety, prioritizing the well-being of our employees.

We are committed to creating a safe and healthy work environment, preventing work-related injuries, creating working conditions that meet or exceed applicable health and safety regulations, and ensuring employee well-being in accordance with international standards.

To ensure the safety and well-being of our employees and colleagues, we are committed to maintaining a drug-free workplace. This includes not working under the influence of substances that may impair judgment or compromise the effective and responsible performance of tasks.

We carefully adhere to all applicable laws and regulations. We go beyond compliance by implementing rigorous standards, procedures, precautions and management systems.

What do we expect from you?

Follow all safety rules & regulations. Follow safety training as required. Report any unsafe situations.

WE CARE ABOUT OUR EMPLOYEES



We create fair working conditions and treat people with respect

At B.I.G., we conduct business in a manner that respects the rights and dignity of all people, in accordance with all legal requirements and labor laws.

We are opposed to all forms of forced labor, child labor and discrimination based on race, national origin, religion, gender, age, sexual orientation, disability or any other characteristic protected by relevant laws.

What do we expect from you?

Help foster an inclusive and respectful workplace. Do not discriminate against others.

We treat all our employees fairly, ethically, respectfully and with dignity.


We provide equal employment opportunities without discrimination based on age, gender, sexual orientation, disability, race, religion, nationality, marital status, family status, country of origin or other innate factors, in accordance with the laws and regulations of each country in which the company does business.

We do not tolerate any form of harassment or discrimination.

We combat any form of abuse, including all forms of sexual, physical and psychological harassment, mental and physical coercion and any inappropriate behavior. An employee is expected to maintain a positive, harmonious and professional work environment.

We respect the right to establish or join trade unions and representative organizations

We respect the right of employees to associate, join a union of their choice, organize and bargain collectively in a lawful and peaceful manner without punishment or interference in all countries where we operate.



HOW WE CONDUCT BUSINESS



**WE CONDUCT BUSINESS
WITH INTEGRITY**





We avoid conflicts of interest

Upholding the highest ethical standards is vital to protecting B.I.G.'s interests and reputation. Even the mere perception of a conflict of interest can undermine trust, compromise integrity, harm our business and tarnish our reputation. All decisions must be objective and guided solely by our company interests. If a potential conflict arises, it should be disclosed immediately for assessment. When in doubt, seek advice and proactively address potential conflicts. Any relationship or transaction likely to cause a conflict should be reported to the Internal Audit Department.

Some examples of conflicts of interest

- Working for, advising or holding management positions with competitors, customers or suppliers of our company;
- Hiring family members, friends or other people with whom you have a personal relationship to act as suppliers or contractors for B.I.G. without disclosure and approval of the Group Internal Audit Director;
- Using B.I.G property, information or resources for personal benefit or for the benefit of third parties;
- Having romantic relations with a manager, subordinate, or a B.I.G. business partner.

What do we expect from you?

When faced with a possible conflict of interest situation, ask yourself: could my personal relationship or personal interest influence my decision? If yes or uncertain, please seek advice.

WE CONDUCT BUSINESS WITH INTEGRITY

We maintain accurate records



The integrity, reliability, and accuracy of B.I.G.'s records and financial statements are essential to our ongoing success. Financial statements must accurately reflect B.I.G.'s financial condition. Transactions must never be recorded fraudulently or illegally, and employees responsible for financial reporting must accurately document all funds, assets, and transactions.

What do we expect from you?

Ensure integrity and reliability, accuracy and completeness of our financial and non-financial documentation.



We do not accept bribery, corruption and fraud

Offering, promising, or accepting money or anything of value to gain business or an improper advantage is strictly prohibited. This includes bribery, overlooking signs of bribery, or accepting anything that may compromise our independent judgement.

This applies to both private and public sectors, with special caution required when dealing with government officials, where even small gifts to influence decisions are forbidden.

What do we expect from you?

You should not accept, offer or authorize the giving of money or anything of value in order to obtain or retain business.



We handle gifts and entertainment responsibly

All gifts and hospitality offered or accepted must serve a legitimate business purpose, be modest, recorded accurately, given in the ordinary course of business and comply with local laws. Lavish or unreasonable gifts or hospitality, whether these are given or received, are always unacceptable regardless of the intention behind them.

The following are never acceptable:

- Cash or cash equivalents (e.g., gift cards or checks),
- Indecent or inappropriate gifts that could harm B.I.G.'s reputation,
- Gifts during tendering, regulatory, or government decisions, or any gifts breaching applicable laws.

GO TO: [Anti-Bribery policy](#)

What do we expect from you?

You should not accept gifts and hospitality which might compromise, appear to compromise or improperly influence your ability to make objective decisions.

**WE PROTECT OUR COMPANY
ASSETS AND DATA**





We protect our company assets

Each day, we handle various B.I.G. assets, including physical property, financial assets, information, and intangible assets. We are all responsible for safeguarding these assets from loss, damage, waste, theft, or misuse.

Types of B.I.G. assets:

- **Physical:** Land, buildings, vehicles, machinery, office tools & supplies, raw materials, products and obsolete materials ;
- **Financial:** Cash, credit cards, stocks, and equivalents;
- **Information:** Business data, structure, processes, and system-stored information;
- **Intangible:** Reputation, ideas, and intellectual property (trademarks, patents, trade secrets).

What do we expect from you?

Use our assets with care

Respect our security policies and protocols, such as password protection, data encryption, and secure file storage;

Use company funds only in accordance with B.I.G. policies, including all financial policies and travel and expense policies.



We protect B.I.G.'s confidential information and trade secrets

We respect the privacy of our employees, customers, suppliers and others with whom we work. We handle and process data with care and in accordance with applicable privacy laws. B.I.G.'s future success relies on innovation and our unique intellectual property, which sets us apart in the market. To maintain our competitive edge, we must safeguard these assets from unauthorized disclosure or misuse.

Examples of confidential information & IP

- Proprietary engineering and manufacturing expertise and processes;
- Strategic business plans;
- Unreleased products or services;
- Pending patent applications and trademark registrations;
- Procurement information;
- Research and development ideas, plans or information;
- Lists of customer and suppliers;
- Personal employee information.

What do we expect from you?

Do not discuss confidential matters in public places or with family or friends.

Make sure there are NDAs in place before sharing information with third parties.

Be mindful of privacy issues and protect private information of others.

GO TO: [B.I.G. Know-How and Trade Secret Protection Policy](#)

WE DO BUSINESS FAIRLY





We comply with international trade and anti-money laundering laws

With a global presence, B.I.G. strictly adheres to trade laws and sanctions, as these are essential for our business and reputation. Violations could lead to severe penalties and sanctions, impacting B.I.G. and its team (directors management and staff), moreover it could result in serious reputational damage and even in sanctions against our Group that would prevent us from participating in international trade. Therefore, we require both our company and partners to uphold these standards; any violation excludes a third party from doing business with B.I.G.

We do not engage with sanctioned parties or facilitate money laundering, terrorist financing or any other criminal activities. We do not do business with persons, entities, governments or countries if doing so violates applicable (economic) sanctions.

What do we expect from you?

Make sure we comply with all local laws and regulations.

Speak Up if you have concerns about money laundering activities or activities that could breach sanctions.



We are committed to fair and honest commercial practices

It is B.I.G.'s policy to ensure that its business practices fully comply with the competition laws of every country where it does business.

We are committed to honest commercial practices as we believe that transparency and integrity are the cornerstones of long-lasting customer relationships and a strong reputation. Our approach to marketing is built on trust, open communication, and ethical conduct.

We are committed to honesty, openness, and pride when showcasing the benefits of our products and solutions to our customers. Trust and confidence in our products and our Group depend on honesty and substantiating our claims with evidence.

Our success is intertwined with the trust our customers place in us. We focus on building strong and durable relationships with our customers, which is impossible without honesty and integrity.

What do we expect from you?

Abstain from any activities that might violate competition law.

Ensure transparent, accurate, truthful and authorized information and claims about our products which complies with all applicable requirements as outlined in our company policies.



Do:

- Promote only products authorized for sale in your region.
- Ensure that our labeling, advertising, and promotional materials comply with all applicable requirements as outlined in our company policies.
- Utilize only advertising and promotional materials that have received proper approval in accordance with our company policies.
- Make accurate, truthful, and balanced claims about our products, supported by appropriate product testing or data.

Don't:

- Promote products without prior approval for marketing.
- Suggest or encourage any unapproved or off-label uses of our products.
- Exaggerate the benefits of our products or conceal potential risks.
- Make claims that lack support from relevant product testing or data.
- Disparage competitors through false or misleading claims.
- Modify approved advertising or promotional material without authorization.

GO TO: [Competition Law Compliance manual](#)

WE COMMIT TO TRANSPARENT COMMUNICATION





We communicate and use social media responsibly

Effective communication builds collaboration, transparency, and trust within B.I.G. and with stakeholders. Media and social media are key channels, and responsible communication is essential to protect our reputation.

Any external communication may be seen as an official company statement. To ensure consistency, all information requests from outside parties, including journalists, must go through the Corporate Communications Department.

Social media

B.I.G. supports responsible social media use by employees, who should keep these principles in mind:

- Be transparent and honest, using your real name;
- Be respectful, honor copyrights, and maintain confidentiality;
- Limit posts to your area of expertise and use images carefully.

Remember social media content is public, hard to remove and can have a lasting impact on both you and B.I.G.

GO TO: [Social media guidelines](#)

What do we expect from you?

Direct all external information requests to Corporate Communications.

Communicate with care, integrity, and good judgment, especially on social media.

Avoid sharing confidential information or discussing sensitive business matters on personal profiles.

Refrain from making negative comments about B.I.G. or engaging negatively with critics.

HOW WE SEE OUR ROLE IN SOCIETY



WE ACT RESPONSIBLY





We are firmly committed to sustainability

We are committed to taking responsibility for a better world and “shaping sustainable living, together.” In doing so, we are mindful of achieving and implementing the UN Sustainable Development Goals.

To achieve this, our roadmap “Route 2030” aims to eliminate our carbon footprint by 2030 while prioritizing the well-being of our people and communities. This roadmap contains 5 routes and we invite you to join us on this journey to a sustainable future through the following commitments.

As part of Route 2030, B.I.G. and its partners commit to:

- taking responsibility for the environmental impact generated during our operations, by mitigating the direct effects of our operations on the environment, while reducing use of precious resources, such as energy and water;
- providing opportunities for our employees to develop and grow in a safe, healthy and inclusive environment, and having a positive impact on the communities around us;
- working towards a circular economy with the whole supply chain in mind;
- taking action for the climate by bringing our greenhouse gas emissions balance to zero, for our own operations, but also considering the entire value chain;
- acting ethically and responsibly, providing a moral compass to guide everyone in the same direction, while carrying out our sustainability efforts with transparency and openness.



We work together with partners that are aligned with our sustainability strategy.

We strive to work only with third parties who share our commitment to responsible business conduct, as their actions directly impact our reputation. We expect partners to act with integrity, follow applicable laws, and align with this Code.

Suppliers must also adhere to our Supplier Code of Conduct. Our Third-Party Risk Management program assesses and classifies suppliers as low, medium, or high risk across the following risk domains : “anti-bribery”, “human rights”, and “environmental risk”, allowing us to mitigate risks effectively. Business can proceed only after partners have passed our sanction screening and risk assessment.

If you suspect misconduct by a business partner, please report it through our communication channels. We also encourage partners to speak up and report any concerns regarding potential legal or Code violations.

What do we expect from you?

Screen all partners before we do business with them.

GO TO: **Supplier Code of Conduct & Third party Due Diligence procedure**



We respect human rights

Preserving and respecting human rights is fundamental to the way we operate as a company.

We uphold human rights as outlined in the International Bill of Human Rights, ILO's Declaration, and other global standards. We follow the UN Guiding Principles on Business and Human Rights and the UN Global Compact's principles. Where national and international standards differ, we apply the higher standard; if they conflict, we advocate for international human rights as much as possible.

We do not tolerate human rights violations and expect our employees and partners to uphold these values. Employees can report concerns to our Human Rights Officer or through our whistleblower process.

GO TO: [International Bill of Human Rights & ILO's Declaration](#)



UN global compact: 10 principles

Human rights

Principle 1 support and respect the protection of internationally proclaimed human rights; and

Principle 2 make sure that they are not complicit in human rights abuses.

Labor

Principle 3 uphold the freedom of association and the effective recognition of the right to collective bargaining;

Principle 4 eliminate all forms of forced and compulsory labor;

Principle 5 the effective abolition of child labor; and

Principle 6 eliminate discrimination in respect of employment and occupation.

Environment

Principle 7 support a precautionary approach to environmental challenges;

Principle 8 undertake initiatives to promote greater environmental responsibility; and

Principle 8 encourage the development and diffusion of environmentally friendly technologies.

Anti-Corruption

Principle 10 work against corruption in all its forms, including extortion and bribery.

GO TO: [The UN Global Compact Ten Principles](#)

Final word

We expect all employees to follow the Code of Conduct, comply with the law, and adhere to B.I.G. policies.

All employees will be supplied with a copy of the Code of Business Conduct & Ethics upon beginning their employment at B.I.G. and will be asked to review it carefully and sign an acknowledgment regarding the Code. Updates of the Code may be provided from time to time and will be communicated through our internal communication platforms. A copy of the Code is also available to all employees on B.I.G.'s intranet or by requesting one from the Group Internal Audit Director.

Should an issue arise that you would like to report, please use our Speak Up channel.



Waivers and Amendments

In rare cases where the Code of Conduct's strict application may cause hardship, employees may request a waiver through the Group Internal Audit Director. Approval requires consent from the Internal Audit Director, Legal Department, and the Board of Directors.

Additional Support

For situations not covered in the Code of Conduct, contact your team leader, HR, Internal Audit, or Legal Department. To report an issue, use the Speak Up channel.

Violations

Policy violations may lead to sanctions as per labor regulations.



Feedback

Please share any recommendations to improve our Code of Conduct, policies, or processes to better protect B.I.G.

Thanks for your collaboration

