

**CORPORATE GOVERNANCE GUIDELINES
OF
SELECT INTERIOR CONCEPTS, INC.**

(Approved August 18, 2020)

Corporate Governance Philosophy

Select Interior Concepts, Inc. (the “Company”) is committed to maintaining effective corporate governance practices designed to ensure that the Board of Directors of the Company (the “Board”) is actively engaged in the proper performance of its oversight function. The Board has adopted the following Corporate Governance Guidelines (the “Guidelines”) to advance the functioning of the Board and its committees and set forth the Board’s expectations as to how it should perform its functions. These Guidelines are subject to modification from time to time by the Board as the Board may deem appropriate in the best interests of the Company or as required by applicable laws. These Guidelines should be interpreted in the context of all applicable laws and the Company’s Bylaws and other corporate governance documents.

Role and Composition of the Board

1. Role of the Board. The business and affairs of the Company shall be managed by or under the direction of the Board. It is the ultimate decision-making body of the Company except with respect to those matters reserved to the stockholders. The basic responsibilities of the members of the Board (the “Directors”) are to exercise their business judgment and act in what they reasonably believe to be in the best interests of the Company and its stockholders. Each Director will, in the performance of such Director’s duties, be fully protected in relying in good faith upon the records of the Company and upon such information, opinions, reports or statements presented to the Company by any of the Company’s officers or employees, or committees of the Board, or by another person as to matters such Director reasonably believes are within such other person’s professional or expert competence and who has been selected with reasonable care by or on behalf of the Company.

The Board elects the officers of the Company, who are charged with the conduct of the Company’s business. Having elected the officers, the Board acts as an advisor and counselor to the officers and ultimately monitors its performance, the effectiveness of its policies and decisions, and the execution of its strategies. The Board may delegate the oversight and management of certain areas of risk to the Company to its committees, but the entire Board shall generally oversee such risks and be regularly informed through committee reports and management presentations about such risks.

In order to facilitate the effective performance of Board functions, the following minimum expectations apply to Directors:

- All Directors are expected to attend Board meetings and meetings of committees on which they serve, prepare for meetings, review relevant materials, ask questions and engage in discussion, and spend the time needed and meet as frequently as necessary to properly discharge their responsibilities.

- Directors should be familiar with the Company’s business, its financial statements and capital structure, and the risks and competition it faces, to facilitate active and effective participation in the Board and committee meetings he or she attends. Directors are expected to maintain an attitude of constructive involvement and oversight; they are expected to ask incisive, probing questions and require accurate, honest answers; they are expected to act with integrity; and they are expected to demonstrate a commitment to the Company, its values, its business plan, and long-term stockholder value.

All Directors owe a duty of loyalty to the Company that mandates that the best interests of the Company prevail over any individual interests of a Director.

2. Separation of Positions of Chairman and CEO. The Board recognizes that the leadership structure and combination or separation of the Chief Executive Officer (the “CEO”) and the chairman of the Board (“Chairman”) roles is driven by the needs of the Company at any point in time. The Board does not believe there should be a fixed rule as to whether the offices of Chairman and CEO should be vested in the same person or two different people, or whether the Chairman should be an employee of the Company or should be elected from among the non-employee Directors. The needs of the Company and the individuals available to fulfill these roles may dictate different outcomes at different times, and the Board believes that retaining flexibility in these decisions is in the best interest of the Company and its stockholders.

3. Lead Independent Director. When the position of Chairman is not held by an independent Director, the Board shall designate an independent Director to serve as the lead independent Director (“Lead Independent Director”) representing the other independent Directors of the Company. The Lead Independent Director will be selected from among the independent Directors by a majority of the independent Directors. In addition to other duties and responsibilities of the Lead Independent Director set forth in these guidelines, the Lead Independent Director will:

- Preside at meetings of the Board at which the Chairman is not present, including executive sessions of the independent Directors;
- Serve as a liaison between the Chairman and the independent Directors;
- Consult with the CEO on matters relating to management effectiveness and Board performance;
- Consult with the Chairman of the Board and the CEO on, and approve, the schedules, agendas and information provided to the Board for each meeting;
- Call meetings of non-management and independent Directors by providing appropriate notice of such meetings in accordance with the Bylaws of the Company;
- Chair executive sessions of non-management and independent Directors;
- If requested by major stockholders, ensure that he/she is available for consultation and direct communication; and
- Carry out such other duties as requested by the Board or the Chairman of the Board.

4. Independence of Directors. It is the policy of the Company that a majority of the Directors satisfy the independence requirements of the applicable stock exchange on which the Company's stock is then listed (the "Stock Exchange"). Under the Stock Exchange's independence requirements, a Director is independent if such Director is a person other than an executive officer or employee of the Company or any other individual having a relationship which, in the opinion of the Board, would interfere with the exercise of independent judgment in carrying out the responsibilities of a Director. The Board will consider all relevant facts and circumstances in making a determination of independence for each Director and may consider, as appropriate, imposing independence requirements more stringent than those required by the Stock Exchange.

5. Selection of New Directors. The full Board is responsible for selecting persons to fill vacancies on the Board and recommending candidates for election by the stockholders. The Board has delegated the process of considering candidates to the Nominating and Corporate Governance Committee, whether such candidates would fill new positions created by expansion or vacancies that occur by resignation, retirement, death or for any other reason. At a minimum, candidates for election or appointment to the Board must have integrity, be committed to act in the best interest of all of the Company's stockholders and be able and willing to devote the required amount of time to the Company's affairs, including attendance at meetings of the Board. In recommending candidates, the Nominating and Corporate Governance Committee takes into consideration any criteria approved by the Board and such other factors as it deems appropriate, including, among other things, the candidate's judgment, skill, diversity, including, gender, race, ethnicity and nationality, and experience with businesses and other organizations of comparable size. The Board seeks a diverse group of the most capable directors to make a significant contribution to the Board, the Company and its stockholders.

6. Change in Occupation or Business Association. The Board believes that Directors who retire from their present employment, or materially change their position, should immediately notify the Nominating and Corporate Governance Committee so it can assess whether the Director continues to meet the Board's qualifications criteria under the circumstances. The Nominating and Corporate Governance Committee should make a recommendation based on its findings. Retirement or material change in position should not necessarily preclude a Director's continued service on the Board; however, the Nominating and Corporate Governance Committee should be in a position to assess the effect of such a change in its evaluation of the appropriate mix of skills and experience necessary for the Board to perform its oversight function effectively.

7. Compensation and Stock Ownership of Directors. It is the policy of the Company that the Directors be fairly compensated for their work required in an organization of the Company's size and scope, that their compensation should align their interests with the long-term interests of the Company's stockholders, and that the structure of their compensation should be simple, transparent and easy for stockholders to understand. The Nominating and Corporate Governance Committee, in consultation with the Compensation Committee, annually reviews the compensation of Directors, and it advises the Board on possible changes in Director compensation. Director compensation should not be set at a level that would call into question the Board's objectivity. Each non-employee Director is expected to have stock ownership (including the value of non-vested stock awards) having a value equal to five times each Director's annual cash retainer. Each non-employee Director shall have a five-year grace period beginning the later of 2019 or when they were elected to the Board to fully comply with the guideline. Directors who have not met the guideline must retain their vested stock awards until they meet the guideline.

8. Conflicts of Interest. Each Director will seek to avoid taking actions or having interests whereby a Director's private interest interferes in any way with the interests of the Company as a whole. Each Director will ethically handle all actual conflicts of interest between personal and professional relationships, including promptly informing the Chairman or the General Counsel if such a conflict arises and recusing himself/herself from any discussion or decision affecting his/her personal interests.

9. Relationship of Board and Committees. It is the general policy of the Company that all major decisions be considered by the Board as a whole. As a consequence, the committee structure of the Board is limited to those committees considered to be basic to, or required by law or by the Stock Exchange's rules for, the operation of a publicly owned company. Currently these committees are the Audit Committee, Compensation Committee and Nominating and Corporate Governance Committee. The members and chairs of these committees are recommended to the Board by the Nominating and Corporate Governance Committee in consultation with the Chairman and CEO. The Audit Committee, Compensation Committee and Nominating and Corporate Governance Committee consist solely of only independent Directors. The Board may also appoint such other committees to carry out such matters as may be delegated to it by the Board, consistent with the provisions of this policy and applicable law. If and when the Board appoints any such additional committee, the Board shall, by resolution or otherwise, clearly define the responsibilities of such committee.

10. Orientation and Continuing Education of Directors. The Company is to facilitate the continuing education of all Directors and is to have a full orientation for new Directors that includes written materials, meetings with key management and visits to Company facilities. Incumbent Directors may also participate in the orientation program. The Company will also periodically provide opportunities for Directors to visit the Company's principal offices and locations in order to provide greater understanding of the Company's business and operations.

11. Chairs of Executive Sessions. It is the policy of the Company that the Chairman, if independent, or the Lead Independent Director, if the Chairman is not independent, will chair executive sessions of the independent Directors and that the chairs of the Audit, Compensation and Nominating and Corporate Governance Committees of the Board shall each lead the discussions at meetings or executive sessions of the independent Directors when the principal item is within the scope of the authority of his or her committee.

12. Succession Planning. In addition to its other responsibilities, the Board also determines the policies and principles for selection of the CEO and the Chairman and for succession to these positions in the event of an emergency, retirement or departure.

13. Responsibility for CEO Compensation and Evaluation. The Compensation Committee is responsible for setting annual and long-term performance goals for the CEO and for evaluating his or her performance against such goals. The Committee meets annually with the CEO to receive his or her recommendations concerning such goals. Both the goals and the evaluation are submitted for consideration by the independent Directors of the Board at a meeting or executive session of that group. The Compensation Committee shall also annually approve the compensation structure for the Company's officers, and shall evaluate the performance of the Company's senior executive officers before approving their salary, bonus and other incentive and equity compensation.

14. Communications with Stakeholders. The CEO is responsible for establishing effective communications with the Company's stakeholder groups, i.e., stockholders, customers, company associates, communities, suppliers, creditors, governments and corporate partners. It is the policy of the Company that management speaks for the Company. This policy does not preclude an outside Director from meeting with stockholders, provided that the Board or Chairman has furnished its prior authorization of such meeting.

15. Service on Other Boards. A Director may serve on other public company boards of directors with the prior written approval of the Board, which shall not be unreasonably withheld. Notwithstanding the foregoing, members of the Audit Committee of the Board may not serve on the audit committee of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such Director to effectively serve on the Audit Committee.

16. Term Limits. The Board does not believe it should establish term limits for its Directors. While term limits could help ensure that there are new ideas and viewpoints available to the Board, they have the disadvantage of losing the contribution of Directors who have been able to develop, over a period of time, increasing insight into the Company and its operations and, therefore, are able to provide an increasing contribution to the Board as a whole.

17. Retirement Policy. The Board does not believe that age alone should determine whether an individual should serve as a Director and therefore does not believe that a mandatory retirement age for Directors is appropriate or necessary. The Nominating and Corporate Governance Committee periodically reviews and makes recommendations to the Board regarding the Company's retirement policy for Directors.

Functioning of the Board

1. Frequency and Agenda of Board Meetings. Board meetings are scheduled in advance and held not less than quarterly. The Board holds special meetings as required. Directors are expected to attend Board meetings, meetings of committees on which they serve, the Company's annual meeting of stockholders and any special meeting of stockholders. The Chairman, in consultation with the CEO and, if the Chairman is not independent, the Lead Independent Director, sets the agenda for Board meetings with the understanding that certain items pertinent to the advisory and monitoring functions of the Board be brought to it periodically by the CEO for review and/or decision. For example, the annual corporate budget is reviewed by the Board. Agenda items that fall within the scope of responsibilities of a Board committee are reviewed with the chair of that committee. Any member of the Board may request that an item be included on an agenda.

2. Board Meeting Materials. Board materials related to agenda items are provided to Directors sufficiently in advance of Board meetings where necessary to allow the Directors to prepare for discussion of the items at the meeting. Directors are expected to devote the time necessary to appropriately discharge their responsibilities and to prepare for and attend and participate in Board meetings and the meetings of the Board committees on which they serve.

3. Attendance at Board Meetings by Management. At the invitation of the Board, members of senior management recommended by the CEO attend Board meetings or portions thereof for the purpose of participating in discussions. Generally, presentations of matters to be considered by the Board

are made by the CEO, the Chief Financial Officer or the senior executive responsible for the respective area of the Company's operations. In addition, Directors have free access to all other members of management and employees of the Company and, as necessary and appropriate, Directors may consult with independent legal, financial and accounting advisors to assist in their duties to the Company and its stockholders. The Board shall have the authority to approve the fees and retention terms of such independent legal, financial and accounting advisors.

4. Executive Sessions of Independent Directors. Executive sessions or meetings of independent Directors without management present are held in conjunction with each regularly scheduled Board meeting, and more frequently as deemed appropriate by the independent Directors, to discuss such matters as the independent Directors deem worthy of discussion. The Chairman, if independent, or the Lead Independent Director, if the Chairman is not independent, shall serve as the presiding Director at such meetings and shall perform such other functions as the Board may direct, including serving in a liaison capacity between the Board as a whole and the senior management of the Company. Executive sessions or meetings are held from time to time with the CEO for a general discussion of relevant subjects.

5. Board Self Evaluation. With the assistance and oversight of the Nominating and Corporate Governance Committee, the Board conducts an annual performance self-evaluation.

Functioning of Committees

1. Membership of Standing Committees. The Directors who are members of the Audit, Compensation and Nominating and Corporate Governance Committees shall satisfy the independence requirements of the Stock Exchange, including any specific independence requirements for each committee.

2. Frequency and Agenda of Committee Meetings. Generally, the frequency, length and agenda of meetings of each of the committees are determined by the chair of the committee. Materials related to agenda items are provided to the committee members sufficiently in advance of the meeting when possible to allow the members to prepare for discussion of the items at the meeting.

3. Committee Responsibilities. The responsibilities of each of the committees are determined by the Board from time to time and shall be set forth in charters for each such committee. Committee charters are to be reviewed, updated and approved by the Board from time to time.

4. Committee Self Evaluation. Each committee is responsible for preparing an annual performance self-evaluation.

Periodic Review

These principles are in addition to, and are not intended to change or interpret, any federal or state law or regulation, including the corporation laws of the State of Delaware, or the Company's articles of incorporation or Bylaws or any committee charter approved by the Board. These principles are reviewed and subject to modification from time to time as the Board may deem appropriate or as may be required by applicable laws and regulations.