

# REPORT OF ONE OF THE STATUTORY AUDITORS, APPOINTED AS AN INDEPENDENT THIRD-PARTY ORGANIZATION

To the Shareholders,

In our capacity as Statutory Auditor of the company Tarkett S.A., (the "Company"), appointed as independent third party and certified by COFRAC under number 3-1049<sup>1</sup>, we hereby report to you on the consolidated human resources, environmental and social information for the year ended December 31st, 2015, included in the management report (hereinafter named "CSR Information"), pursuant to article L.225-102-1 of the French Commercial Code (Code de commerce).

## Company's responsibility

The Board of Directors is responsible for preparing a company's management report including the CSR Information required by article R.225-105-1 of the French Commercial Code in accordance with the procedures used by the Company (hereinafter the "Guidelines"), summarized in the management report and available on request from the company's head office.

## Independence and quality control

Our independence is defined by regulatory texts, the French Code of ethics (*Code de déontologie*) of our profession and the requirements of article L.822-11 of the French Commercial Code. In addition, we have implemented a system of quality control including documented policies and procedures regarding compliance with the ethical requirements, French professional standards and applicable legal and regulatory requirements.

## Statutory Auditor's responsibility

On the basis of our work, our responsibility is to:

- attest that the required CSR Information is included in the management report or, in the event of non-disclosure of a part or all of the CSR Information, that an explanation is provided in accordance with the third paragraph of article R.225-105 of the French Commercial Code (Attestation regarding the completeness of CSR Information);
- express a limited assurance conclusion that the CSR Information taken as a whole is, in all material respects, fairly presented in accordance with the Guidelines (Conclusion on the fairness of CSR Information).

Our work involved six persons and was conducted between July 2015 and February 2016 during a nine weeks intervention period. We were assisted in our work by our CSR experts.

We performed our work in accordance with the French professional standards and with the order dated 13 May 2013 defining the conditions under which the independent third party performs its engagement, and with International Standard ISAE 3000<sup>2</sup> concerning our conclusion on the fairness of CSR Information.

## **1. Attestation regarding the completeness of CSR information**

### Nature and scope of our work

On the basis of interviews with the individuals in charge of the relevant departments, we obtained an understanding of the Company's sustainability strategy regarding human resources and environmental impacts of its activities and its social commitments and, where applicable, any actions or programmes arising from them.

We compared the CSR Information presented in the management report with the list provided in article R.225-105-1 of the French Commercial Code.

For any consolidated information that is not disclosed, we verified that explanations were provided in accordance with article R.225-105, paragraph 3 of the French Commercial Code.

We verified that the CSR Information covers the scope of consolidation, i.e., the Company, its subsidiaries as defined by article L.233-1 and the controlled entities as defined by article L.233-3 of the French Commercial Code within the limitations

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<sup>1</sup> whose scope is available at [www.cofrac.fr](http://www.cofrac.fr)

<sup>2</sup> ISAE 3000 – Assurance engagements other than audits or reviews of historical financial information

set out in the methodological note, presented in the section 3 of the registration document which contains the CSR Information of the management report.

### Conclusion

Based on the work performed and given the limitations mentioned above, we attest that the required CSR Information has been disclosed in the management report.

## **2. Conclusion on the fairness of CSR Information**

### Nature and scope of our work

We conducted approximately twenty interviews with the persons responsible for preparing the CSR Information in the departments in charge of collecting the information and, where appropriate, responsible for internal control and risk management procedures, in order to:

- assess the suitability of the Guidelines in terms of their relevance, completeness, reliability, neutrality and understandability, and taking into account industry best practices where appropriate ;
- verify the implementation of data-collection, compilation, processing and control process to reach completeness and consistency of the CSR Information and obtain an understanding of the internal control and risk management procedures used to prepare the CSR Information.

We determined the nature and scope of our tests and procedures based on the nature and importance of the CSR Information with respect to the characteristics of the Company, the human resources and environmental challenges of its activities, its sustainability strategy and industry best practices.

Regarding the CSR Information that we considered to be the most important<sup>3</sup>:

- at parent entity level, we referred to documentary sources and conducted interviews to corroborate the qualitative information (organization, policies, actions), performed analytical procedures on the quantitative information and verified, using sampling techniques, the calculations and the consolidation of the data. We also verified that the information was consistent and in agreement with the other information in the management report;
- at the level of a representative sample of sites selected by us<sup>4</sup> on the basis of their activity, their contribution to the consolidated indicators, their location and a risk analysis, we conducted interviews to verify that procedures are properly applied and to identify potential undisclosed data, and we performed tests of details, using sampling techniques, in order to verify the calculations and reconcile the data with the supporting documents. The selected sample represents on average 18% of headcount and between 15% and 30% of quantitative environmental data disclosed.

For the remaining consolidated CSR Information, we assessed its consistency based on our understanding of the company.

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<sup>3</sup> Quantitative social information: Total headcount (split by gender, age and geographical region); Recruitments; Departures; Training hours; Absenteeism rate; Frequency rate of work-related accidents and Severity rate of work-related accidents.

Quantitative environmental information: Energy consumption; Water consumption; Quantity of non-recycled waste; Quantity of waste collected post-installation (tons of used flooring, collected in order to be reintegrated in new products) and Quantity of phthalate-free products.

Qualitative social information: Summary of collective agreements; Working time organization; Policies implemented regarding training; Occupational health and safety conditions.

Qualitative environmental information: The organization of the company to integrate environmental issues and, if appropriate, the assessments and certification process regarding environmental issues; Energy consumption and measures implemented to improve energy efficiency and renewable energy use; Measures regarding waste prevention, recycling and disposal.

Qualitative societal information: Conditions of the dialogue with stakeholders; Measures implemented to promote consumers health and safety; Integration of social and environmental issues into the company procurement policy.

<sup>4</sup> Social and environmental information: Chagrin Falls (USA), Middlefield (USA), Narni (Italy), Clervaux (Luxembourg), Sedan (France) and Tarkett Polska (Poland). The verification work was done remotely for the information of the Poland site.

Social information only: Waterloo (Canada), Tarkett Alabama (USA) and Diamond W (USA). The verification work was done remotely for the information of the two USA sites.

Environmental information only: Florence (USA) and Ronneby (Sweden). The verification work was done remotely for these sites and refers exclusively to water consumption and quantity of waste collected post-installation for the USA site and to energy consumption for the Sweden site.

We also assessed the relevance of explanations provided for any information that was not disclosed, either in whole or in part.

We believe that the sampling methods and sample sizes we have used, based on our professional judgment, are sufficient to provide a basis for our limited assurance conclusion; a higher level of assurance would have required us to carry out more extensive procedures. Due to the use of sampling techniques and other limitations inherent to information and internal control systems, the risk of not detecting a material misstatement in the CSR information cannot be totally eliminated.

#### **Conclusion**

Based on the work performed, no material misstatement has come to our attention that causes us to believe that the CSR Information, taken as a whole, is not presented fairly in accordance with the Guidelines.

*French original signed by:*

Paris - La Défense, 18 February 2016

KPMG S.A.

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