



KPMG Audit
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France

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61, rue Henri Regnault
92075 Paris La Défense
France

Tarkett

Statutory auditors' report on the company financial statements

Year ended 31 December 2016
Tarkett
Tour initiale - 1, Terrasse Bellini - 92919 Paris La Défense
This report includes 27 pages
Référence : xxx-xxx



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*This is a free translation into English of the statutory auditors' report on the consolidated financial statements issued in French and is provided solely for the convenience of English-speaking users.
The statutory auditors' report includes information specifically required by French law in such reports, whether modified or not. This information is presented below the audit opinion on the consolidated financial statements and includes an explanatory paragraph discussing the auditors' assessments of certain significant accounting and auditing matters. These assessments were considered for the purpose of issuing an audit opinion on the consolidated financial statements taken as a whole and not to provide separate assurance on individual account balances, transactions, or disclosures.
This report also includes information relating to the specific verification of information given in the Group's management report.
This report should be read in conjunction with, and construed in accordance with, French law and professional auditing standards applicable in France.*

Tarkett

Registered office : Tour initiale - 1, Terrasse Bellini - 92919 Paris La Défense
Share capital : €318 613 480

Statutory auditors' report on the company financial statements

Year ended 31 December 2016

To the Shareholders,,

In compliance with the assignment entrusted to us by your annual general meeting, we hereby report to you, for the year ended 31 December 2016, on:

- the audit of the accompanying annual financial statements of Tarkett;
- the justification of our assessments;
- the specific verifications required by law.

These company financial statements have been approved by the Management Board. Our role is to express an opinion on these financial statements based on our audit.

1 Opinion on the annual financial statements

We conducted our audit in accordance with professional standards applicable in France; these standards require that we plan and perform the audit to obtain reasonable assurance about whether the company financial statements are free of material misstatement. An audit involves performing procedures, using sampling

techniques or other methods of selection, to obtain audit evidence about the amounts and disclosures in the company financial statements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

In our opinion, the Company financial statements give a true and fair view of the assets and liabilities and of the financial position of the Company and of the results of its operations at the end of the fiscal year.

2 Justification of our assessments

In accordance with the requirements of article L.823-9 of the French Commercial Code ("Code de commerce"), we bring to your attention the following matter:

- Asset value of marketable securities

Your Company carries out an annual asset valuation of its marketable securities, as described in the "Financial Assets" section of the Note "Accounting Rules and Principles". We reviewed the approach used by the Company, and, on the basis of the information available to us at that time, we believe that the estimates used by the company as at 31 December 2016 are reasonable.

These assessments were made as part of our audit of the Company financial statements taken as a whole, and therefore contributed to the opinion we formed which is expressed in the first part of this report.

3 Specific verifications and information

In accordance with professional standards applicable in France, we have also carried out the specific verifications required by law.

We have no matters to report with respect to the fair presentation and consistency with the Company financial statements of the information given in the Management Board's management report and the documents provided to the shareholders on the financial condition and Company financial statements.

With respect to information provided pursuant to Article L.225-102-1 of the French Commercial Code on the compensation and benefits paid to the company officers, as well as on the commitments given for their benefit, we have verified their consistency with the financial statements or with the data used to prepare such financial statements and, where applicable, with the information gathered by your company from the



Tarkett

Statutory auditors' report on the company financial statements

companies that control your company or are controlled by it. On the basis of that work, we attest to the accuracy and fair presentation of such information.

Pursuant to the law, we ensured that the various information with respect to the identities of your shareholders were provided to you in the management report.

Paris La Défense, 24 February 2017

The statutory auditors,

KPMG Audit
Département de KPMG S.A.

Mazars

Philippe Grandclerc
Partner

Renaud Laggiard
Partner

Juliette Decoux
Partner

Eric Schwaller
Partner