Tarkett

Report on consolidated corporate, environmental and social information by one of the statutory auditors, appointed as an independent third-party organization, included in the management report

Fiscal year ended December 31, 2014
Tarkett
Tour Initiale - 1 Terrasse Bellini - 92919 Paris La Défense,
France

This report contains 6 pages
Report on consolidated corporate, environmental and social information by one of the statutory auditors, appointed as an independent third-party organization, included in the management report

Fiscal year ended December 31, 2014

To the Shareholders:

In our capacity as Tarkett's statutory auditors appointed as an independent third-party organization accredited by the COFRAC under number 3-1049\(^1\), we present to you our report on consolidated corporate, environmental and social information for the year ended December 31, 2014, presented in the management report (hereinafter, "CSR Information") pursuant to Article L.225-102-1 of the French Commercial Code.

Responsibility of the Company

It is the role of the Management Board to prepare a management report including the CFR Information referred to in Article R.225-105-1 of the French Commercial Code, prepared in accordance with the procedures used by the Company (hereinafter the "Reference Procedures"), a summary of which is included in the management report and is available upon demand at the Company's registered office.

Independence and Quality Control

Our independence is defined by regulatory requirements, the Code of Ethics of our profession (Code de déontologie) and Article L.822-11 of the French Commercial Code. In addition, we maintain a system of quality control that includes documented policies and procedures to ensure compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

\(^1\) The scope of which is available at www.cofrac.fr


Responsibility of the Statutory Auditor

It is our role, on the basis of our work:

- to attest that the required CSR information is presented in the management report or, if not presented, that an appropriate explanation is given in accordance with the third paragraph of Article R. 225-105 of the French Commercial Code (Attestation of presentation of CSR Information);

- to express limited assurance that the CSR information, taken as a whole, is presented in all material respects in a true manner, in accordance with the Reference Procedures (Reasoned opinion on the fairness of CSR Information).

Our work was carried out by a team of six people between September 2014 and February 2015 over a period of approximately seven weeks. We called on our CSR experts to assist us in the performance of our work.

We conducted the work described below in accordance with profesional standards applicable in France and the Order of May 13, 2013 determining the conditions under which the independent body conducts its assignment and, as regards the fairness opinion, the international standard ISAE 3000².

1. Attestation of Presentation of CSR Information

We reviewed, based on interviews with the heads of the departments concerned, the presentation of sustainable development guidelines based on the social and environmental consequences of the Company's activities and its social commitments and, where appropriate, ensuing actions or programs.

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.

In the absence of certain consolidated information, we verified that an appropriate explanation was given, in accordance with Article R.225-105, paragraph 3 of the French Commercial Code.

We verified that the CSR Information covers the consolidated scope, namely the Company and its subsidiaries within the meaning of Article L.233-1, as well as the companies that it controls within the meaning of articles L.233-3 of the French Commercial Code, within the limits set our in the methodological note in Chapter 3 of the Tarkett Group's 2014 registration document, which contains the CSR information from the management report of the Company's Management Board.

On the basis of this work, and taking into account the limits referred to above, we attest that the required CSR information is presented in the management report.

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² ISAE 3000 - Assurance engagements other than audits or reviews of historical financial information
2. Reasoned Opinion on the Fairness of the CSR Information

Nature and Scope of Our Work

We conducted approximately 10 interviews with the people responsible for preparing the CSR Information from departments in charge of the process of gathering information and, where applicable, responsible for internal control procedures and risk management, in order to:

- assess the appropriateness of the Reference Procedures as regards their relevance, completeness, reliability, neutrality and clarity, taking into consideration, where applicable, good practices in the sector;
- verify the implementation of a process for collecting, compiling, processing and checking the completeness and consistency of the CSR Information and obtaining an understanding of internal control and risk management procedures relating to the preparation of CSR Information.

We determined the nature and extent of our tests and inspections on the basis of the nature and significance of the CSR Information in relation to the Company's characteristics, the social and environmental challenges of its business, its guidelines on sustainable development and best practices in the industry.

For the CSR information that we considered the most significant:

- at the level of the consolidating entity, we consulted documentary sources and conducted interviews to corroborate qualitative information (organization, policies, actions), we implemented analytical procedures on quantitative information and verified, on a test basis, the calculations and data consolidation, and verified its consistency and its uniformity with the other information contained in the management report;

- at the level of a representative sample of entities selected on the basis of their activity and contribution, consolidated indicators, their location and risk analysis, we conducted

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3 Quantitative Employment Information: Workforce as of December 31, 2014, broken down by sex, age and geographic location; Hires; Departures; Hours of Training; Rate of absenteeism; Frequency of work-related accident and Rate of severity of work-related accidents.
Quantitative Environmental Information: Energy consumption; Water consumption; Amount of non-recycled waste; Volume of external recycling (metric tons of used flooring collected for reincorporation into new products) and percentage of products made without phthalates.
Qualitative workforce information: training policies implemented; workplace health and safety conditions.
Qualitative environmental information: organization of the Company to take environmental questions in consideration, and, where applicable, steps taken for environmental assessment or certification; measures for the prevention, recycling and elimination of waste; consumption of raw materials and measures take to improve the efficiency of their use; measures for the prevention, reduction or remediation of discharges into the air, water and ground that seriously affect the environment.
Qualitative societal information: measures taken to promote consumer health and safety; actions undertaken to prevent corruption; consideration of social and environmental challenges in defining the Company's procurement policy.
interviews to verify the correct application of procedures and implemented detailed tests on a sample basis, checking calculations and reconciling justifying documents. The sample selected represents an average of 19% of employees and between 23% and 35% of the quantitative environmental information.

We assessed the consistency of the other consolidated CSR Information on the basis of our knowledge of the Company.

Lastly, we assessed the relevance of the explanations, if any, relative to the total or partial absence of certain information.

We believe that the sampling methods and sample sizes we used, exercising our professional judgment, allow us to formulate a limited assurance opinion; a higher level of assurance would have required more extensive review. Because of the use of sampling techniques, as well as other limits inherent in the operation of any information and internal control system, the risk of not detecting a significant anomaly in the CSR Information cannot be completely eliminated.

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4 Social and environmental information verified on site: Dalton (United States), Backa Palanka - Tarkett doo RHE (Serbia). Workforce information on site: Konz (Germany), Backa Palanka - Tarkett doo Wood, Sintelon RS and Sintelon (Serbia). Environmental information on site: Eiweiler (Germany). Environmental information verified from off-site: Farnham (Canada) and Ronneby (Sweden) for the percentage of products without phthalates.
Conclusion

On the basis of our work, we did not identify any material anomalies liable to call into question the fact that the CSR Information, taken as a whole, is presented truthfully, in accordance with the Reference Processes.

Paris La Défense, 18 February 2015
KPMG S.A.

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