

STATUTORY AUDITORS' SPECIAL REPORT ON REGULATED AGREEMENTS AND COMMITMENTS

To the Shareholders:

In our capacity as the Statutory Auditors of your Company, we hereby present to you our report on regulated agreements and commitments.

The terms of our engagement require us to communicate to you, based on information provided to us, the principal terms and conditions of those agreements and commitments brought to our attention or which we may have discovered during the course of our audit, without expressing an opinion on their usefulness and appropriateness or identifying such other agreements, if any. It is your responsibility, pursuant to Article R.225-58 of the French Commercial Code, to assess the interest involved in respect of the conclusion of these agreements and commitments for the purpose of approving them.

Our role is also to provide you with the information stipulated in Article R.225-58 of the French Commercial Code relating to the implementation during the past year of agreements and commitments previously approved by the Shareholders' Meeting, if any.

We conducted the procedures we deemed necessary in accordance with the professional guidelines of the French National Institute of Statutory Auditors (*Compagnie Nationale des Commissaires aux Comptes*) relating to this engagement. These procedures consisted in comparing the information provided to us with the relevant source documents.

AGREEMENTS AND COMMITMENTS SUBMITTED FOR THE APPROVAL OF THE SHAREHOLDERS' MEETING

We hereby inform you that we were not advised of any agreements or commitments authorized during the past fiscal year to be submitted for the approval of the general meeting pursuant to Article L. 225-86 of the French Commercial Code.

AGREEMENTS PREVIOUSLY APPROVED BY THE SHAREHOLDERS' MEETING

AGREEMENTS AND COMMITMENTS APPROVED IN PREVIOUS YEARS THAT CONTINUED IN FORCE DURING THE MOST RECENTLY ENDED FISCAL YEAR

Pursuant to Article R.225-57 of the French Commercial Code, we have been informed that the performance of the following agreements, which had been approved by the shareholders' meeting in previous years, continued during the most recently completed fiscal year.

With Société Investissement Deconinck ("S.I.D.")

Persons concerned: Messrs. Bernard-André Deconinck, Didier Deconinck and Eric Deconinck, members of Tarkett's Supervisory Board and shareholders of S.I.D., which holds more than 10% of Tarkett's voting rights.

- Services Agreement

This agreement, authorized by your Supervisory Board on December 17, 2013, provides that your Company will provide S.I.D. with the legal, labor and tax services necessary to its activity.

The service agreement was entered into for a total amount of €75,000 excluding taxes for the fiscal year ended December 31, 2014.

- Assistance Agreement

This agreement, authorized by your Supervisory Board on October 9, 2013, provides that S.I.D., which holds 50.18% of Tarkett's share capital, will provide assistance in the determination of Tarkett's strategic orientation and in making important decisions.

The assistance agreement was entered into for a total amount of €500,000 excluding taxes for the fiscal year ended December 31, 2014.

AGREEMENTS AND COMMITMENTS APPROVED IN PREVIOUS YEARS THAT WERE NOT PERFORMED DURING THE MOST RECENTLY ENDED FISCAL YEAR

In addition, we have been informed that the performance of the following agreements, which had been approved by the shareholders' meeting in previous years, did not continue during the most recently ended fiscal year.

With Mr. Michel Giannuzzi, Chairman of the Management Board.

- Retention bonus

At the time of the listing of Tarkett's shares on NYSE Euronext Paris, Mr. Michel Giannuzzi's employment agreement was terminated, leaving in place his corporate office. A retention bonus in the amount of €300,000 will be paid to him on November 1, 2017 if he remains with Tarkett on such date. The agreement was authorized by your Supervisory Board on September 27, 2013.

- Severance or other benefits due or likely to become due as a result of termination or change of office

Subject to the performance requirements defined below, Mr. Giannuzzi will be entitled to a severance payment equal to two years of his gross base salary and bonus during the twelve months prior to his departure as Chairman of the Management Board (including, if applicable, pursuant to his employment contract). In the event that Mr. Giannuzzi is to receive both severance pay and the non-compete payment described below, the total amount that he receives will be limited to two years of the gross base salary and bonus received during the 12 months prior to his departure as Chairman of the Management Board (including, if applicable, pursuant to his employment contract).

Performance is measured by the extent of achievement of annual performance goals defined by the Supervisory Board upon the recommendation of the Nominations and Compensation Committee, which serve as the basis for calculating variable compensation. The amount is equal to the average performance achieved by Mr. Giannuzzi during the three calendar years preceding his departure. In the event that his departure should occur within the next three calendar years, performance will be measured by the extent of achievement of the annual performance goals used as the basis for calculating the variable portion of his compensation as Chairman of the Management Board and his compensation as an employee.

The severance payment is contingent on achieving 50% to 100% of the performance goals (i.e., no payment will be made unless the performance goal is reached to the extent of at least 50% and full payment will be received if the performance goal is achieved to the extent of 100%). The severance payment will be calculated in strict proportion to the extent of achievement of the performance goal.

Subject to achievement of the performance conditions, the Company will be required to pay this severance payment in the event of Mr. Giannuzzi's forced departure as Company officer (including, in particular, as a result of a change of control or a disagreement as to strategy) on the initiative of the Supervisory Board, regardless of whether Mr. Giannuzzi is removed or his mandate is not renewed, except in case of serious misconduct.

- Compensation Under a Non-Compete Clause

Mr. Giannuzzi will receive payment in the event that the non-compete clause provided for in connection with his office is triggered.

Mr. Giannuzzi will receive compensation for his non-compete clause in an amount equal to his gross base salary and bonus received during the twelve months prior to his departure from his position as Chairman of the Management Board, payable in 24 monthly payments throughout the duration of his non-compete commitment. This compensation will be deducted from Mr. Giannuzzi's severance payment, such that the total amount received as severance and non-compete payments will not exceed two years of gross base salary and bonus received during the 12 months preceding his departure. The Company has the right to waive the non-compete clause.

Mr. Giannuzzi did not receive any payment under any of the three agreements mentioned above during the fiscal year ended December 31, 2014.

Paris La Défense, March 2, 2015

The statutory auditors,

KPMG Audit
Department of KPMG S.A.
Philippe Grandclerc
Partner

Mazars
Juliette Decoux
Partner

Eric Schwaller
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