LRQA Independent Assurance Statement

Relating to Tarkett B.V. environmental Recycled content assertions.

This Assurance Statement has been prepared for Tarkett B.V. in accordance with our contract, intended for its customers that rely on the assertions, that:

- The calcium carbonate in DESSO products with EcoBase® backing can be considered as 100% pre-consumer recycled material* from local drinking water production
  **according the definition in ISO 14021:2016+A1:2021*
- DESSO EcoBase® backing# contains on average 80 m% recycled material coming from the drinking water production
  # Applicable for EcoBase only, produced by Tarkett B.V. in Waalwijk and not in combination with other backings
- Tarkett has an effective internal control system in place on the reliability of the processed data to calculate the recycled content of carpet tiles per product and colour

Terms of Engagement

LRQA was commissioned by Tarkett B.V. to provide independent assurance of its assertions for the period from 1 January 2021 till 31 January 2022, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier. LRQA's verification procedure is based on current best practise and is in accordance with ISAE 3000 and ISAE 3410.

Our assurance engagement covered Tarkett's operations and activities in Waalwijk (NL) and Dendermonde (B) and specifically the following requirements:

- Verifying conformance with ISO 14021:2016+A1:2021 - Environmental labels and declarations – Self-declared environmental claims (Type II environmental labelling).

LRQA's responsibility is only to Tarkett B.V. LRQA disclaims any liability or responsibility to others as explained in the end footnote. Tarkett B.V. responsibility is for collecting, aggregating, analysing and presenting all the data and information in relation to the assertion and for maintaining effective internal controls over the systems from which the assertion has derived. Ultimately, the assertion has been approved by, and remains the responsibility of Tarkett B.V.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that Tarkett B.V. has not, in all material respects met the requirements of the criteria listed above.

The opinion expressed is formed on the basis of a limited level of assurance[1] and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with our verification procedure. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Conducting a site tour of the facility of Tarkett B.V. in Waalwijk (NL)
- Interviewing relevant employees of the organization
- Assessing the management system by reviewing the effectiveness of procedures, working instructions and results of internal audits
- Assessing the recipes, bill of materials and test results as well as the contracts and assurance of suppliers

1. The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Observations

No further observations and findings, made during the assurance engagement, are identified.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

LRQA is Tarkett's certification body for ISO 9001:2015 and ISO 14001:2015. The verification and certification assessments are the only work undertaken by LRQA for Tarkett B.V. and as such does not compromise our independence or impartiality.

Signed Dated: 15 March 2022



Frans de Kruif
LRQA Lead Verifier
On behalf of LRQA Nederland B.V.

LRQA reference: RQA00001296

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