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Forbo to acquire Bonar Floors, the flooring division of the Low & Bonar Group

Forbo is set to acquire Bonar Floors, the Flooring division of Low & Bonar PLC, a London Stock Exchange listed company. Bonar Floors is a major European flooring manufacturer in the contract flooring sector. With this acquisition, Forbo Flooring Systems will further strengthen its leading position as a systems provider of resilient flooring solutions for the commercial market.

Baar, July 28, 2008

With the acquisition of Bonar Floors, Forbo Flooring Systems will complement and strengthen its product portfolio of high quality flooring solutions for the global commercial market.

From its origins in the UK, Bonar Floors' success has been driven by over 30 years experience in commercial flooring applications for healthcare, education, offices and public transport.

Its products are sold in the same market environment in which Forbo Flooring Systems is active. Bonar Floors' product portfolio is seen as a good fit with the Forbo product offer of linoleum and project vinyl.

Some of the important brands of Bonar Floors are *Flotex*, a unique category of flocked vinyl products, *Coral* and *Nuway*, for entrance zones, as well as *Chocflex*, a commercial acoustic vinyl. In addition to these, Bonar Floors also carries a portfolio of high end commercial carpet tiles, which offer Forbo a good opportunity to widen its existing product offer to commercial offices and public buildings.

Bonar Floors maintains seven manufacturing facilities in Europe: one in France, one in the Netherlands and five in the United Kingdom.

Bonar Floors' products are sold in over 40 countries. Bonar Floors reports net sales of approximately CHF 230 million and employs more than 800 people.

This acquisition is subject to the satisfaction of prior conditions, including the approval by the Low & Bonar PLC shareholders and certain antitrust authorities in Europe. The transaction is expected to close by the end of October 2008. The agreed purchasing price amounts to £ 123 million on a debt-free and cash-free basis.

This E. Schneider, Delegate of the Board of Directors and CEO Forbo Group, states:

With this step, Forbo Flooring Systems will expand its global presence and significantly strengthen its position as a flooring systems provider in all commercial market segments. Bonar Floors will enrich our company with its dedicated and highly skilled employees as well as its strong brands and impressive products.

Paul Forman, Group Chief Executive of the Low & Bonar Group, adds:

Forbo has been very successfully established in the flooring market for over 100 years. We were convinced by the good strategic fit between the two businesses and have every confidence in the further successful development of Bonar Floors' activities with its well established sales and

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marketing organization and the professional production sites in Europe.

Forbo is a leading producer of flooring systems, adhesives as well as power transmission and conveyor belt solutions.

The company employs some 6,000 people and has an international network of 31 production companies with distribution, and 42 sales organizations in a total of 34 countries, generating yearly net sales of CHF 2 billion. Forbo is headquartered in Baar in the canton of Zug, Switzerland.

Forbo Holding Ltd is listed on the SWX Swiss Exchange (security number 354151, ISIN CH0003541510, Bloomberg FORN SW, Reuters FORN.s).

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