

## **Reconciliation of Historical Financial Information, 2015-2016**

During the fourth quarter of 2016, the Company changed the method of accounting for its Wood segment inventories from the LIFO method to the FIFO method. The Resilient segment will continue to use the LIFO accounting method. The company annually purchases a significant quantity of green lumber, which then must be dried in inventory resulting in a total production cycle of 5 to 6 months. The Company believes the FIFO method of accounting for its Wood segment inventories is preferable because it provides a better measure of the current cost of inventory and provides a better match of manufacturing costs with revenues considering the volatility of lumber prices and the long production cycle time. As required by the accounting standards, the change has been retrospectively applied to all historical periods.

In addition, the Company now includes the effects of currency translation in Adjusted Net Income and Adjusted EBITDA non-GAAP measures, and as a result, will no longer report Adjusted Net Sales excluding the impact of currency. The company formerly presented Adjusted Net Sales and other adjusted financial results in comparable dollars to remove the effects of currency translation on results, using budgeted forward year exchange rates for the current and prior year comparable periods. This change will eliminate the need to restate prior year financial results in future periods.

**Adjusted EBITDA Reconciliations**

AFI	2015	2016	Q1 2015	Q2 2015	Q3 2015	Q4 2015	Q1 2016	Q2 2016	Q3 2016	Q4 2016
Net Income (loss)	29.6	9.2	37.4	4.8	4.0	(16.6)	(0.8)	7.0	9.3	(6.3)
Net (income) loss from discontinued operations	(39.9)	(1.7)	(42.5)	0.2	(1.1)	3.5	(1.7)	0.0	0.0	0.0
Income tax expense (benefit)	(7.3)	4.1	0.4	3.3	(2.2)	(8.8)	0.5	4.4	6.0	(6.8)
Other expense, net	3.6	5.8	(0.2)	0.1	2.2	1.5	0.1	1.7	0.3	3.7
Interest Expense	0.0	1.5	0.0	0.0	0.0	0.0	0.0	0.7	0.6	0.2
Operating Income (loss)	(14.0)	18.9	(4.9)	8.4	2.9	(20.4)	(1.9)	13.8	16.2	(9.2)
Depreciation and amortization	38.1	46.6	9.4	9.3	9.6	9.8	11.4	10.8	11.9	12.4
U.S. pension expense	11.5	8.7	2.9	2.9	2.9	2.9	2.2	2.2	2.2	2.2
Multilayered wood flooring duties and cost reduction expense	4.0	8.4	(1.2)	4.2	0.3	0.7	0.3	5.9	2.1	0.1
Adjustment for Corporate expense	(8.0)	0.5	(3.8)	(1.8)	0.2	(2.7)	0.5	0.0	0.0	0.0
Adjustment to LIFO	31.9	(10.3)	1.5	6.2	8.7	15.5	(2.7)	(2.0)	(2.1)	(3.5)
Foreign exchange rate comparability	(2.4)	(0.1)	(1.2)	(1.0)	(0.3)	0.0	(0.1)	(0.1)	0.1	0.0
Adjusted EBITDA (Wood LIFO, Constant Fx)	61.0	72.7	2.7	28.3	24.3	5.7	9.7	30.6	30.4	2.0
Reverse adjustment to LIFO	(31.9)	10.3	(1.5)	(6.2)	(8.7)	(15.5)	2.7	2.0	2.1	3.5
Reverse foreign exchange rate comparability	2.4	0.1	1.2	1.0	0.3	0.0	0.1	0.1	(0.1)	0.0
<b>Adjusted EBITDA (Wood FIFO, Actual Fx)</b>	<b>31.5</b>	<b>83.1</b>	<b>2.4</b>	<b>23.1</b>	<b>15.9</b>	<b>(9.7)</b>	<b>12.5</b>	<b>32.7</b>	<b>32.4</b>	<b>5.5</b>

Resilient	2015	2016	Q1 2015	Q2 2015	Q3 2015	Q4 2015	Q1 2016	Q2 2016	Q3 2016	Q4 2016
Operating Income (loss)	11.2	15.1	0.5	14.8	4.7	(8.8)	(5.4)	13.4	11.9	(4.8)
Depreciation and amortization	26.1	32.6	6.4	6.3	6.7	6.6	8.2	7.8	8.3	8.2
U.S. pension expense	10.2	7.3	2.6	2.6	2.6	2.6	1.8	1.8	1.8	1.8
Multilayered wood flooring duties and cost reduction expense	(0.1)	0.8	(1.2)	0.2	0.3	0.6	(0.1)	0.0	1.0	0.0
Adjustment for Corporate expense	(6.2)	0.0	(3.2)	(1.2)	0.2	(2.0)	0.0	0.0	0.0	0.0
Foreign exchange rate comparability	(1.4)	(0.1)	(0.7)	(0.7)	(0.1)	0.0	(0.1)	(0.1)	0.0	0.0
Adjusted EBITDA (Constant Fx)	39.7	55.6	4.4	22.1	14.2	(1.1)	4.4	22.9	23.0	5.3
Reverse foreign exchange rate comparability	1.4	0.1	0.7	0.7	0.1	0.0	0.1	0.1	0.0	0.0
<b>Adjusted EBITDA (Actual Fx)</b>	<b>41.1</b>	<b>55.8</b>	<b>5.1</b>	<b>22.8</b>	<b>14.3</b>	<b>(1.1)</b>	<b>4.5</b>	<b>23.0</b>	<b>23.0</b>	<b>5.3</b>

Wood	2015	2016	Q1 2015	Q2 2015	Q3 2015	Q4 2015	Q1 2016	Q2 2016	Q3 2016	Q4 2016
Operating Income (loss)	(25.2)	3.8	(5.4)	(6.4)	(1.8)	(11.6)	3.5	0.4	4.3	(4.4)
Depreciation and amortization	12.0	14.1	3.0	3.0	2.9	3.1	3.2	3.0	3.6	4.2
U.S. pension expense	1.3	1.4	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4
Multilayered wood flooring duties and cost reduction expense	4.1	7.5	0.0	4.0	0.0	0.1	0.4	5.9	1.1	0.1
Adjustment for Corporate expense	(1.8)	0.5	(0.6)	(0.6)	0.2	(0.7)	0.5	0.0	0.0	0.0
Adjustment to LIFO	31.9	(10.3)	1.5	6.2	8.7	15.5	(2.7)	(2.0)	(2.1)	(3.5)
Foreign exchange rate comparability	(1.0)	0.0	(0.5)	(0.3)	(0.2)	0.0	0.0	0.0	0.0	0.0
Adjusted EBITDA (Wood LIFO, Constant Fx)	21.3	17.0	(1.7)	6.2	10.1	6.8	5.3	7.6	7.4	(3.3)
Reverse adjustment to LIFO	(31.9)	10.3	(1.5)	(6.2)	(8.7)	(15.5)	2.7	2.0	2.1	3.5
Reverse foreign exchange rate comparability	1.0	0.0	0.5	0.3	0.2	0.0	0.0	0.0	0.0	0.0
<b>Adjusted EBITDA (Wood FIFO, Actual Fx)</b>	<b>(9.6)</b>	<b>27.3</b>	<b>(2.7)</b>	<b>0.3</b>	<b>1.6</b>	<b>(8.7)</b>	<b>8.0</b>	<b>9.6</b>	<b>9.5</b>	<b>0.2</b>

**Adjusted Net Income Reconciliations**

	2015	2016	Q1 2015	Q2 2015	Q3 2015	Q4 2015	Q1 2016	Q2 2016	Q3 2016	Q4 2016
Net Income (loss)	29.6	9.2	37.4	4.8	4.0	(16.6)	(0.8)	7.0	9.3	(6.3)
Net gain (loss) from discontinued operations	(39.9)	(1.7)	(42.5)	0.2	(1.1)	3.5	(1.7)	0.0	0.0	0.0
Business Reset Depreciation and Amortization	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
U.S. pension expense	11.5	8.7	2.9	2.8	2.9	2.9	2.2	2.1	2.2	2.2
Multilayered wood flooring duties and cost reduction expense	4.0	8.4	(1.4)	4.2	0.5	0.7	0.3	5.9	2.1	0.1
Adjustment for Corporate expense	(8.0)	0.5	(3.7)	(1.8)	0.2	(2.7)	0.5	0.0	0.0	0.0
Pro forma adjustment for interest expense	(1.9)	(0.4)	(0.4)	(0.7)	(0.6)	(0.3)	(0.5)	0.0	0.0	0.0
Other (Income) & Expense	3.6	5.8	(0.2)	0.1	2.2	1.5	0.1	1.7	0.3	3.7
Tax impact of adjustments at US rate	(3.5)	(8.7)	0.5	(1.4)	(1.8)	(0.8)	(1.0)	(3.7)	(1.7)	(2.2)
Adjustment to LIFO, net of taxes	19.3	(7.7)	1.2	3.8	4.9	9.4	(1.8)	(1.3)	(1.0)	(3.6)
Foreign exchange rate comparability	(1.7)	(0.1)	(0.2)	(1.0)	(0.5)	0.0	(0.1)	(0.1)	0.0	0.0
Adjusted Net Income (Wood LIFO, Constant Fx)	13.0	13.9	(6.4)	11.0	10.7	(2.4)	(2.8)	11.6	11.2	(6.1)
Reverse adjustment to LIFO, net of taxes	(19.3)	7.7	(1.2)	(3.8)	(4.9)	(9.4)	1.8	1.3	1.0	3.6
Reverse foreign exchange rate comparability, net of taxes	1.7	0.1	0.2	1.0	0.5	0.0	0.1	0.1	0.0	0.0
<b>Adjusted Net Income (Wood FIFO, Actual Fx)</b>	<b>(4.6)</b>	<b>21.7</b>	<b>(7.4)</b>	<b>8.3</b>	<b>6.3</b>	<b>(11.8)</b>	<b>(0.8)</b>	<b>13.0</b>	<b>12.1</b>	<b>(2.7)</b>
<b>Weighted average number of common shares outstanding - Diluted</b>	<b>27.7</b>	<b>28.0</b>	<b>27.7</b>	<b>27.7</b>	<b>27.7</b>	<b>27.7</b>	<b>27.7</b>	<b>28.3</b>	<b>28.3</b>	<b>28.1</b>