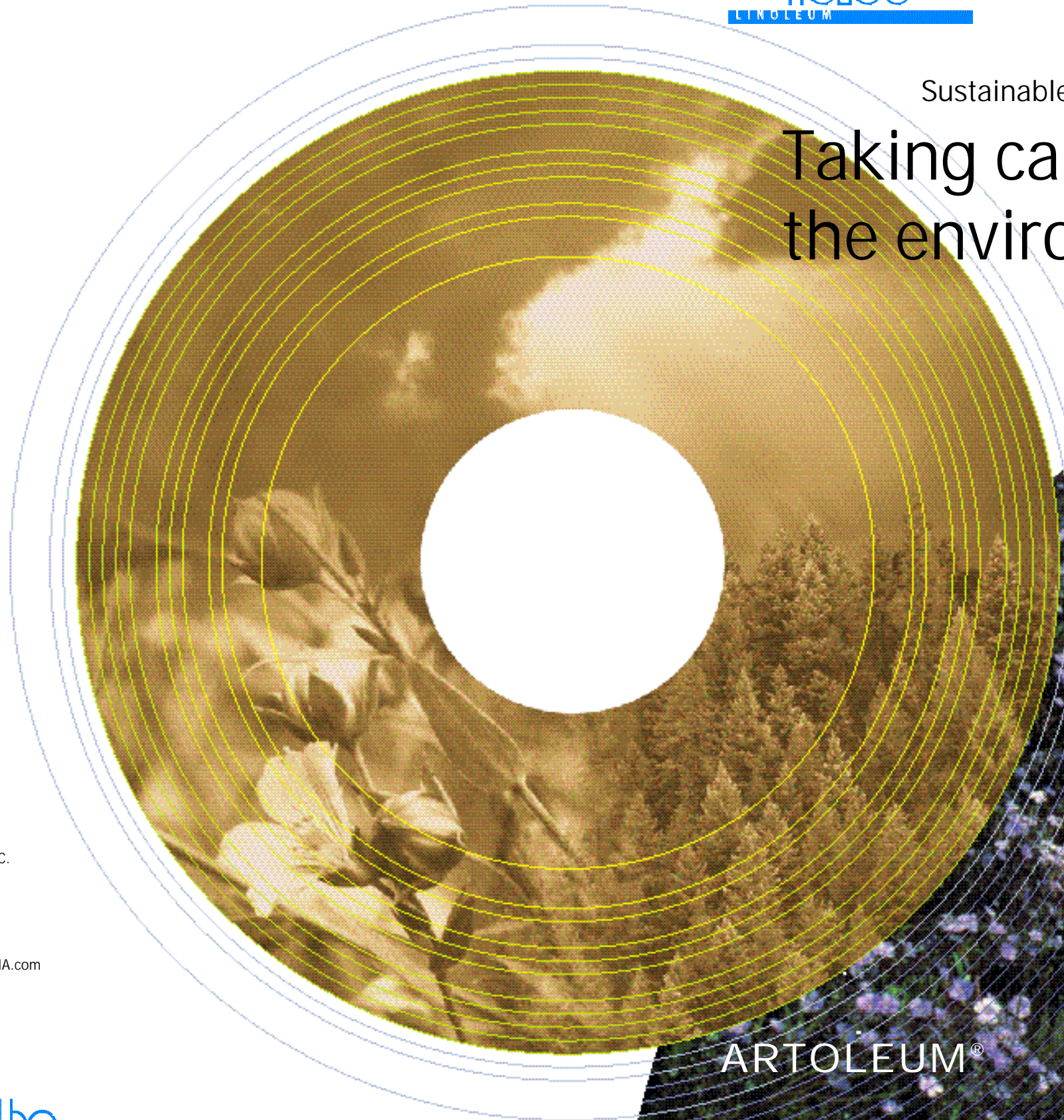




Sustainable development

Taking care of the environment



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...world leader in linoleum

ARTOLEUM®
MARMOLEUM®

A Corporate Culture of Long-Term Commitment to the Environment

Forbo is the world leader in linoleum. Our products are associated with beautiful & innovative design, long life, and consistent high production quality. Our global brands, Marmoleum and Artoleum, are sold worldwide with a proven track record of over 100 years of continuous production. One of the cornerstones of being a world leading manufacturer is to be a global leader in environmental responsibility. Not the marketing of environmental responsibility, but the practice of environmental responsibility.

Environmental Responsibility is a core value of Forbo, and has been for decades. We believe that being environmentally responsible is both the right thing to do as a corporate citizen, and the right thing to do for our business. We firmly believe the environmental sustainability of our Marmoleum and Artoleum products lead directly to the economic sustainability of our company. In Forbo, these interests are symbiotic, not competing. We do not look at investments to improve our environmental performance as a "cost of doing business," but rather an "investment for our future."

Sustainable Development
Limited space and scarce natural resources as well as the fragility of eco-systems are forcing people around the world to adopt a responsible attitude toward the use of these resources and to be aware of the environmental consequences of human activities. Society is becoming increasingly aware of the need for 'sustainable development', a term first used in 1987 by the United Nations-Chartered Brundtland Commission on Environment and Development.

For guidance in our efforts we turn, wherever possible, to highly respected independent sources such as:

- Agenda 21, developed and approved by the United Nations Conferences on the Environment held in Stockholm in 1972, in Rio de Janeiro in 1992 and in Kyoto, Japan in 1997.
- Special conferences on Global warming held in 2000 in The Hague, and in 2001 in Berlin.
- ISO-14001 environmental management systems.
- Local Government Certifications of Production Facilities.
- Benchmarking by independently done, peer reviewed Life Cycle Assessment (LCA) studies.
- Independent Environmental Certifications.
- The recommendations of experts.

Compliance plus
We have always done more in environmental care than we are legally obliged to. Recognizing our proven track record, the Dutch government has granted us the status of a 'self regulating company' as far as environmental performance is concerned. This means we commit ourselves to overall standards and targets agreed upon with the government, but are free to determine how best to achieve them. The results of our efforts are published annually in a corporate environmental report, which can also be downloaded from the Internet (www.MARMOLEUM.com).

Contents

Commitment to the Environment	2
Life-Cycle Assessment	4
Conclusions from LCA Studies	8
Natural Raw Materials	10
From Production to End of Life	12
Our Role as a Company	14
Environmental Quality Standards	16
Highly Recommended	18



MARMOLEUM®... naturally
At Forbo Linoleum this statement means everything. Ergonomically, economically and ecologically: Marmoleum is the natural choice for floor coverings, furniture surfacing, and tackable surfaces. In this brochure we offer clear insight into the environmental performance of our Marmoleum and the commitment to continued process improvement by Forbo.

Life-Cycle Assessment... the true measurement of environmental performance

Defining Life-Cycle Assessment

The environmental impact of floor coverings can best be measured by carrying out a Life Cycle Assessment (LCA). LCA's chart the environmental impacts of a product 'from cradle to grave,' with equal weight given to all relevant issues. We believe an **independently done, peer-reviewed LCA** is the best benchmark to measure attained goals and to pinpoint focal areas to set new priorities. The science of doing LCA's has continually evolved and we always integrate the most recent technology and knowledge into the assessment.

The use of LCA encompasses all elements and environmental impacts that are legitimately measurable. Process elements include

- raw material extraction and transport
- pre-processing
- production
- distribution
- installation
- use
- maintenance
- recycling and disposal

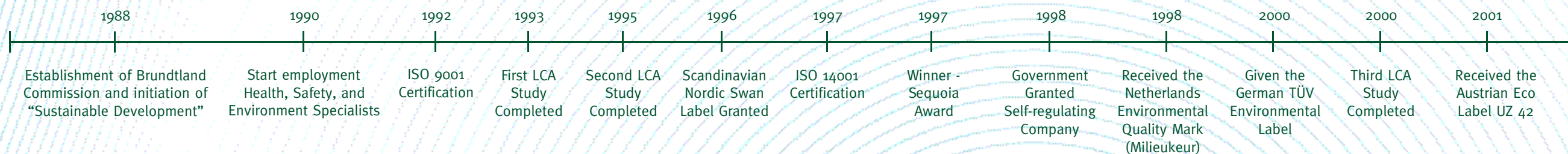
The cumulative combination of these factors defines the LCA for a product. It is important to note that LCA methods are product specific, not generic for a product category. **Exclusion of any of the process elements or the impact categories eliminates the validity of the results.** Marmoleum is the first floor covering to publish independently done, peer reviewed LCA results. (www.MARMOLEUM.com)

Environmental Impacts include

- global warming
- acidification
- eutrophication
- natural resource depletion
- solid waste
- ecological toxicity
- human toxicity
- ozone depletion
- smog formation
- indoor air quality
- embodied energy

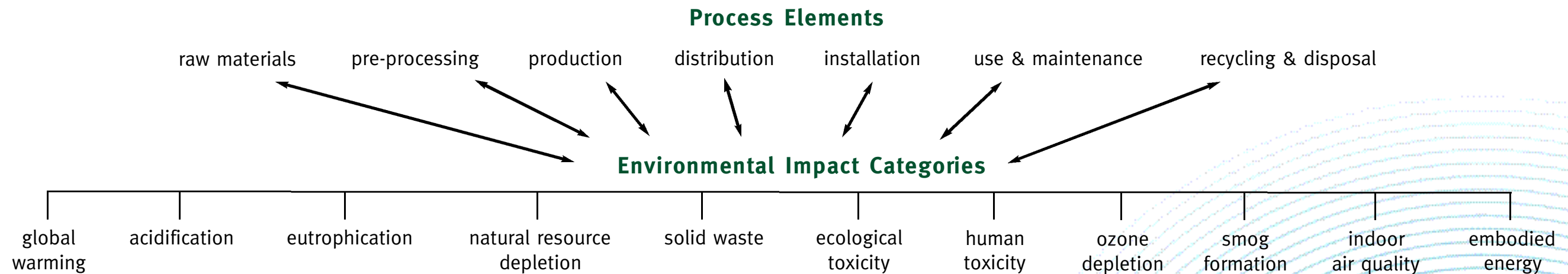
In order to continually improve our performance, Forbo has participated in or commissioned LCA-based benchmark studies for many years. The results and recommendations of these studies have contributed greatly to our ever improving environmental performance.

This timeline represents Forbo's progress in supporting LCA-based environmental performance measurements.



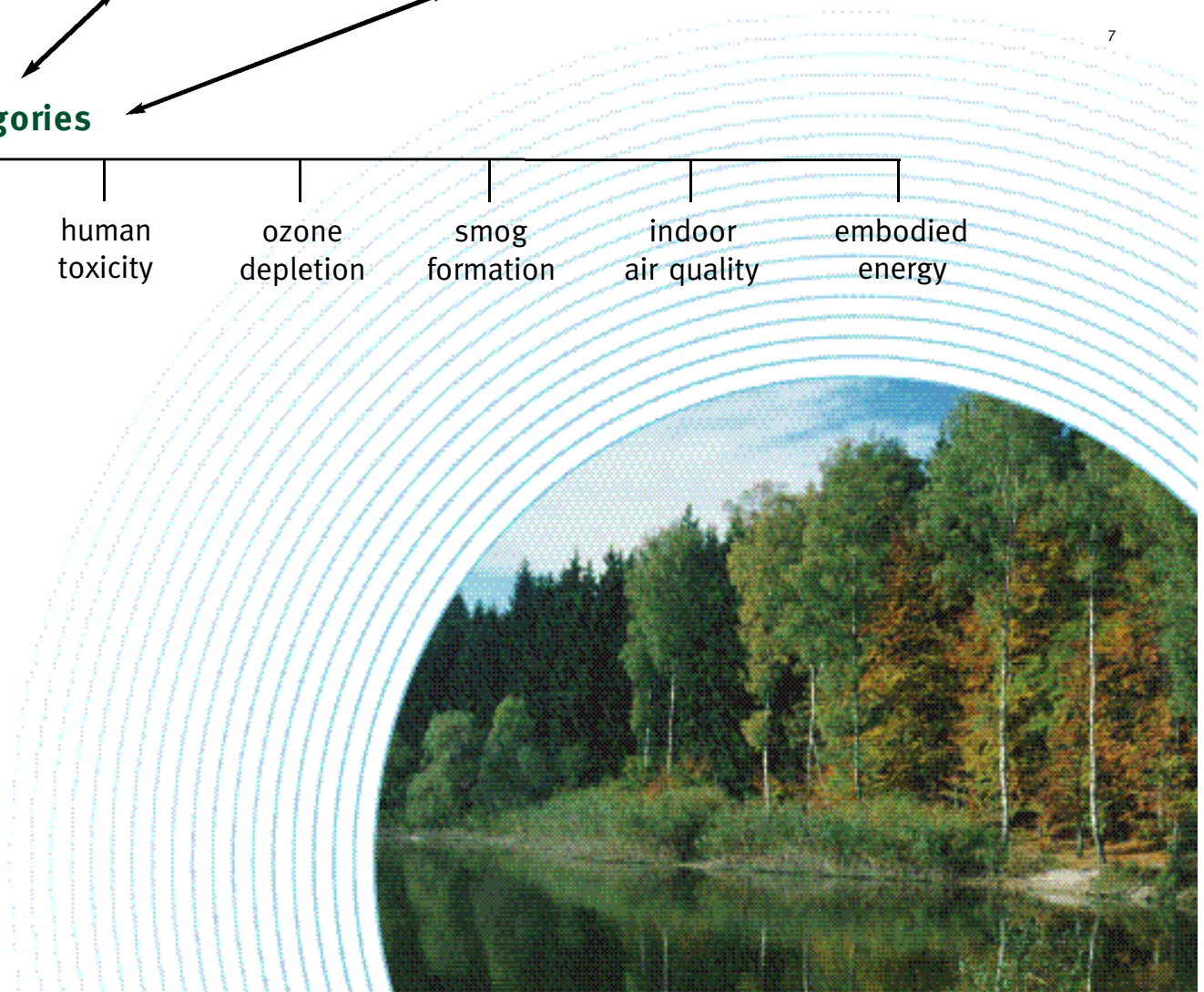
Life-Cycle Assessment... the true measurement of environmental performance

LCA is product specific (ie. **MARMOLEUM®**), not category specific (ie. linoleum). Every process element in **MARMOLEUM®** and **ARTOLEUM®** is evaluated against each of the environmental impact categories, as shown in the chart below.



Some of the primary measured components for each impact category include:

Category	Components
Global Warming	Carbon Dioxide, Methane, Nitrous Oxide
Acidification	Ammonia, Hydrogen Chloride, Hydrogen Fluoride, Nitrogen Oxides, Sulfur Oxides
Eutrophication	Ammonia, Chemical Oxygen Demand, Nitrates, Nitrogen Oxides, Nitrogenous Matter, Phosphorous
Natural resource depletion	Bauxite, Coal, Copper, Crude Oil, Iron, Natural Gas, Phosphate Rock, Potassium Chloride, Uranium
Solid waste	End-of-Life Waste, Installation Waste, Replacement Waste
Ecological toxicity	Hydrocarbons, Nitrogen Oxides, Carbon Monoxide, Dioxins, Hydrogen Chloride, all others
Human toxicity	Lead, Phenol, Arsenic, Diethanol Amine, Cadmium, all others
Ozone depletion	Carbon Tetrachloride, CFC 12, Halon 1301, HCFC22, Methyl Bromide
Smog formation	Carbon Monoxide, Methane, Benzene, Hexane, Formaldehyde, all others
Indoor air quality	The measurement of Volatile Organic Compounds (VOC's) emitted within an indoor environment, to determine the possibility of adverse effects on human health.
Embodied energy	Fuel Renewability, Comparison by Fuel Energy vs. Feedstock Energy



Conclusions from a number of LCA Studies

1993 - First LCA Study

Environmental LCA of four types of floor covering
Utrecht University's Department of Science, Technology and Society (The Netherlands, 1993). In 1993 researchers were commissioned to carry out an LCA to compare the environmental impacts of four types of floor coverings: linoleum, vinyl, wool and synthetic carpets. They focused on:

- the use of primary energy sources, such as oil and gas
- depletion of scarce materials
- fertilization effects
- acidification
- smog formation
- deterioration of the ozone layer
- effects on global warming
- production of waste products

Results:

Thanks to the use of natural raw materials, linoleum was clearly the most environmentally compatible floor covering. The researchers concluded that its' long life offers an important additional advantage: "Comparison shows that linoleum is clearly the best. With the exception of linoleum's contribution to its fertilization effects, it clearly comes lowest on all effects scores."

1995 - Second LCA Study

Life-cycle assessment of flooring materials
Chalmers University of Technology (Gothenburg, Sweden, 1995) in collaboration with the vinyl, chemical and linoleum flooring industries and timber and wooden floor suppliers in Sweden. The LCA was performed, based upon three methods:

- The Swedish Environmental Priority Strategies method. The EPS method is based on the consumer's readiness to pay for ecologically better products.
- The Dutch Environmental Theme Method (ET) in which the environmental impact of products are tested against socially important environmental issues.
- The Swiss Ecological Scarcity Method (Eco) which focuses on the balance between ecological compatibility and political objectives.

Results:

The conclusions of this LCA state: "Utilizing the most recent data, linoleum has impact values in two of the three assessments similar to those of traditional environmentally compatible pinewood flooring."

2000 - Third LCA Study

LCA of MARMOLEUM
Study performed by: Center for Environmental Science University of Leiden (The Netherlands, 2000). Peer-reviewed by: Chalmers University of Technology (Sweden). In 2000 Forbo commissioned the Center for Environmental Science at the Dutch University of Leiden to carry out an LCA of our Marmoleum in order to gain insight into:

- the environmental impact of our Marmoleum
- ways in which the various stages in the life cycle contribute to this impact
- the effects of various production methods and potential improvements

The method used in this LCA was in accordance with the process elements and impact categories indicated on pages 4 and 5.

Results:

The main conclusion was that the environmental impact of Marmoleum was very small. However, potential areas of improvement were identified, and the necessary corresponding actions indicated. Some examples of the observations and actions appear on the chart to the right.

OBSERVATIONS	ACTIONS
Use linseed that is cultivated with less fertilizers and pesticides.	As a general practice, we buy 'organic' (naturally grown) raw materials wherever possible.
Save on the use of electricity.	An energy reduction program is currently being implemented company-wide. Expected reductions are in excess of 10%.
Study the pigments used and their influence on environmental performance.	We are constantly researching this issue with our suppliers and regularly improve our performance.
Marmoleum produced with a combination of tall oil and linseed oil has a very good environmental profile.	We are already making Marmoleum with an optimized combination of linseed oil and tall oil.
By cutting the use of gas for drying and milling cork granulate, you can reduce 'abiotic depletion' as well as odors.	We are researching improvements in this area; this recommendation is taken into account within the energy reduction program.

For a full LCA Report, visit www.MARMOLEUM.com

This LCA study was done to illustrate that environmental performance relates directly to a specific manufacturer's product (**MARMOLEUM®**), not a product category as a whole (linoleum). The following chart shows some of the variances of products. We have chosen not to disclose the other brands tested. As reprinted from the German OKO Test.

Criteria	MARMOLEUM®	Linoleum #1	Linoleum #2	Linoleum #3	Linoleum #4	Laminate #1	Laminate #2	Laminate #3
Supplier	Forbo	Mfr #1	Mfr#2	Mfr #3	Mfr #4	Mfr #1	Mfr #2	Mfr #3
Price m2 DM	55,80	55,00	68,00	64,00	58,00	64,70	23,90	43,40
Type	sheet	sheet	sheet	sheet	sheet	laminate	laminate	laminate
Gauge	2,5	2,5	2,5	2,0	2,5	2,0	2,0	2,0
Formaldehyde in ppm	no	no	no	no	no	0,09	0,10	0,12
Halogens	no	no	no	no	no	no	no	no
PVC/PVDC/Chloride	no	no	no	no	no	no	no	no
Lead	no	traces	traces	traces	yes	no	no	no
Cadmium	no	no	no	no	no	no	no	no
Antimon	no	no	no	no	no	no	no	no
Electrostatic charge (V)	<100	<100	<100	<500	<500	<100	<100	<100
Organic emissions	no	no	no	no	no	no	no	Toluol
Smell 23-40°C	3-4	3-4	3-4	3-4	3-4	2/3-3	3-4	3-4
Total Judgement	Recommended			Less Recommended			Not Recommended	



Natural raw materials, available in abundance

Life-cycle assessment scores show exceptional performance for Marmoleum and it is nature that provides the great start by providing renewable raw materials. These raw materials are harvested or extracted with relatively little energy consumption. The main energy resource for the process is the sun. The plants and trees that supply linoleum's raw materials also contribute to the production of oxygen and the subsequent reduction of carbon dioxide in the atmosphere, thus reducing the amount of greenhouse gasses present in the atmosphere.

As long as the sun shines,
and the rain falls,
we can produce **MARMOLEUM®** and **ARTOLEUM®**

Linseed oil
Linseed oil, the most important raw material used to make linoleum, is obtained by pressing the seeds of the flax plant. In the past linseed oil was used as cooking oil, as well as for lighting. **Tall oil**, a recycled post-industrial by-product of the Kraft paper industry, is a resin based fatty acid. In combination with linseed oil, it optimizes the oxidation process in the production of linoleum.

Rosin
Rosin, the binding agent in Marmoleum and Artoleum, is tapped from pine trees, without affecting growth. Together with linseed oil, rosin gives Marmoleum and Artoleum its strength and flexibility.

Wood flour
Wood flour is used to bind the pigments and to ensure colorfastness. Marmoleum and Artoleum thus keep their beautiful, vibrant colors throughout their lifespan. Another reason for using wood flour is that it helps to optimize a smooth surface. We have chosen not to use tropical hardwood flour but wood flour made from timber grown in controlled European forests, where every tree felled is replaced.

Cork flour
Cork flour is made by grinding the bark of the cork oak, which is grown around the Mediterranean. The bark is peeled every seven to ten years without affecting the tree's growth. Cork flour is used as a raw material in two of our products: Bulletin Board and Corklinoleum.



Limestone
Limestone is found all over the world in enormous quantities. Very finely ground, it is a valuable ingredient of Marmoleum and Artoleum.

Pigments
The most beautiful colors are created by using ecologically responsible pigments that do not contain heavy metals such as lead and cadmium.

Jute
From the wide variety of materials available for making the floor covering's backing we prefer natural jute. The yarn for the webbing is spun from jute grown in India and Bangladesh. This also makes vital economic contributions to these developing countries.

Our approach to waste is to recycle as much as possible and to design our processes so that there is less waste to start with

From production to end of life

PRODUCTION

The manufacturing process
First, oxidized linseed oil (or a combination of oxidized linseed oil and tall oil) and rosin are mixed with the other raw materials to form linoleum granules, which are pressed onto a jute backing, making Marmoleum and Artoleum sheets. These are then hung in drying rooms to allow them to cure and to acquire the required flexibility and resilience. We achieve maximum waste reduction by recycling all linoleum remnants back into the production process. All manufacturing takes place in accordance with ISO 14001 standards. (See our "Guide to Linoleum" brochure for expanded production information.)

Energy reduction
Energy reduction is one of our key environmental objectives. At our plant in the Netherlands, for example, we have set the ambitious target of reducing the specific energy used per kilogram of product by 15% within 5 years (base year: 1997). We are on track to achieve this target.

No Heavy metals
The ETC finish we use to optimize the maintenance properties of Marmoleum is water-based. In our products we use no heavy metals such as:

- lead
- chrome
- cadmium

or any other environmentally incompatible additives such as:

- phtalates
- chlorine
- tar
- formaldehyde
- sulphur
- PVC, and/or asbestos.

DISTRIBUTION

Finished product
After production, our linoleum is ready for installation. The ecological characteristics of the finished product contribute to the lowest environmental impact.

INSTALLATION

Installation
Being socially responsible also means being proactive. All of our adhesives are 100% solvent free and meet all low VOC requirements, optimizing the environmental performance of the entire system.

USE & MAINTENANCE

Floor care
We have developed special systems for optimum linoleum care, which keep floors in good condition for a very long time without the need for major maintenance. The most effective method for removing dust and loose dirt is by dry maintenance. These floor care methods have a positive influence on the environmental performance of our linoleum. Cleaning with excessive water is never necessary and therefore very little waste water is generated for disposal. When the life span of our floor coverings is taken into account (25-40 years), this positive effect is very substantial.

As long as 'dry' cleaning systems are used and under normal conditions, Marmoleum and Artoleum floors in healthcare applications do not need significant quantities of disinfectants to be applied. The limited use of chemicals contributes very positively to the economic life cycle of the product as well. (Please refer to our "Cost of Ownership" brochure for more detailed information on this topic).

RECYCLING

End of life
Sooner or later - usually after around 25 to 40 years - Marmoleum and Artoleum floors need to be replaced. Various options present themselves in terms of waste disposal.

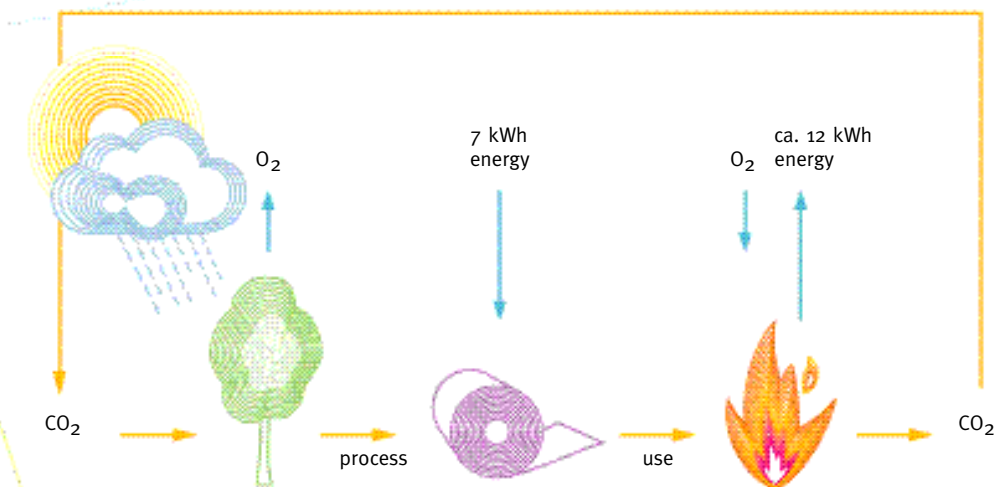
Incineration
Burnt in an energy-recycling incineration plant, our linoleum products produce a residual calorific value that is comparable to that of coal (18.6 MJ/kg). The amount of CO₂ released during incineration is roughly equivalent to that taken up by the natural raw materials we use (flax plants, trees and jute plants).

Therefore, linoleum is a closed loop system: the energy obtained from incinerating linoleum is roughly equivalent to or even more than that which is used in production.

Landfill
As a common alternative to incineration, linoleum can be safely added to landfill refuse sites, where natural decomposition takes place. Linoleum is fully biodegradable and does not release harmful substances or gases such as chlorine and dioxins.

As linoleum's raw materials are provided by nature, and decomposition returns linoleum to nature, this is essentially the ultimate form of recycling. An additional advantage is that the recycling of other floor coverings, is usually associated with high levels of energy consumption, with very negative implications in an accurate LCA.

Life energy cycle 1 m² Marmoleum 2.0 mm



Our role as a company

Natural raw materials are only the start of our strong environmental performance. State-of-the-art processes ensure that each production stage causes minimum environmental impact. On average, 12% of our total capital investments are spent on measures designed to further improve environmental performance.

Agenda 21

Agenda 21 includes two chapters on the role of private companies:

- promoting cleaner production
- promoting responsible entrepreneurship

We have several policies, procedures and guidelines that ensure that these objectives are met:

- our environmental policy
- ISO 14001
- open, transparent communication about our environmental performance

Environmental policy

Our environmental policy stipulates that both our products and our production processes must reflect respect for the environment. To that end, and taking sound conduct of business into account, all environment-related activities should be in accordance with the environmental permits granted. In addition, we continually seek to improve our environmental performance and, where possible, take measures at source.

We employ Health, Safety and Environment specialists who make sure that our policies are implemented on the work floor. By doing so, we ensure environmental awareness as deep as possible in the organization.

ISO 14001

We were the first floor covering producer in the world to obtain the ISO 9001 certificate. A couple of years later we were also the first to be awarded ISO 14001. Using the ISO 14001 system, we have identified procedures to further improve and maintain consistency in our environmental performance.



Open communication

The results of our efforts can be found in our corporate annual Health, Safety & Environment report. This report can be downloaded from the Internet at www.MARMOLEUM.com.

Self-regulating company

Based upon our track record, the authorities have great confidence in the way our environmental policy is shaped. They have, therefore, granted us the status of an 'environmentally self-regulating company'.

While the authorities set the broad conditions for our 'license to operate', we are free to decide how best to achieve these environmental objectives. Clearly, our pro-active environmental approach, certified environmental management system, and high score in a series of product life-cycle assessment have further strengthened our position as a responsible leading company.

In a number of countries, companies can apply for environmental certification of their products. These Environmental Quality marks are awarded for products that meet the stringent criteria on which the certification is based, including:

- the use of renewable raw materials
- low energy consumption
- maximum recycling and minimum waste.

It is our policy to ensure that our products comply with these eco-labels.

Environmental quality standards



¹⁶ The Netherlands
In 1998 Marmoleum, Artoleum, Walton and Corklinoleum received the **Netherlands Environmental Quality Mark (Milieukeur)**. This Dutch Eco label covers the whole life cycle: from energy consumption and the emission of hydrocarbons and heavy metals, to waste disposal.

The European EN548 standard is taken as the benchmark for the first three products, while Corklinoleum has to meet EN688. In addition, packaging and product information must meet strict requirements.

The Netherlands Environmental Quality Mark is an independent, trustworthy hallmark, proving that products carrying this label, such as Marmoleum and Artoleum, have a low environmental impact.

Scandinavia
The criteria of this environmental quality mark for linoleum was developed to conform with the criteria of the **Scandinavian Nordic Swan** Label granted to Marmoleum a few years ago. The Nordic Swan Label aims to stimulate environmentally minded purchasing behavior by disseminating information among users. Maintaining this label is indication of continued commitment to ever improving performance, as with each re-certification the standard for performance is raised.

Germany
In 2000, the **German TÜV Environmental Label** was given to our products Marmoleum and Artoleum. High standards have to be met with regard to the environmental impact of the raw materials used. The production process and the finished product also comply with strict requirements.

Austria
In 2001, we received the Austrian Eco Label UZ 42. This quality mark is awarded by the Minister for Environment, Youth, and Family on an annual basis. The judging principles include a comprehensive approach (LCA oriented) of the product or service being considered. Those principles include:

- Raw material and energy consumption (concerning production and use);
- Waste and emissions (concerning production and use);
- Marketing and transportation;
- Disposal and recycling.

A quality and value assessment of product-specific guidelines and standards must comply with applicable health, safety, and environmental requirements if the product is to qualify for the label.

USA
In the USA Desk Top and Bulletin Board received an environment award in 1997. Desk Top and Bulletin Board were declared Winner of the much-coveted AWFS Sequoia Award.

The Sequoia Award presented by the Association of Woodworking and Furnishing Suppliers, is granted to organizations within the industry that demonstrate environmental innovation and leadership in conservation techniques, applications and processes.

Our Marmoleum received Buildings Magazine's **Innovations Award for "Environmental Sensitivity"** at the Neocon World Trade Show in 1998, 1999 and 2001 (Chicago).





The implementation of our environmental and social responsibility program has led several well-known and highly reputed organizations around the world to use - and advise others to use - our Marmoleum products. Forbo works closely with other organizations that strive to promote the use of environmentally responsible products.

Highly recommended

	Unit Price Multiplier	Production							Use				
		Energy Use	Resource Depletion (bio)	Resource Depletion (non-bio)	Global Warming	Ozone Depletion	Toxics	Add Rain	Other	Durability/Maintenance	Recycling/Reuse/Disposal	Health	Other
Carpet Fibre/Pile													
Wool	1.6	•											
Nylon	0.6	•	•	•	•	•	•	•	•	•	•	•	•
Polyester	-	•	•	•	•	•	•	•	•	•	•	•	•
Polypropylene	-	•	•	•	•	•	•	•	•	•	•	•	•
Acrylic	0.8	•	•	•	•	•	•	•	•	•	•	•	•
Carpet Backing/Underlay													
Hessian	-	•											
Felt (Recycled)	-	•											
Polyethylene	-	•	•	•	•	•	•	•	•	•	•	•	•
Polyurethane	-	•	•	•	•	•	•	•	•	•	•	•	•
Polyurethane Foam	-	•	•	•	•	•	•	•	•	•	•	•	•
Latex	-	•	•	•	•	•	•	•	•	•	•	•	•
Latex Foam	-	•	•	•	•	•	•	•	•	•	•	•	•
Smooth floor coverings													
PVC/Vinyl	0.6	•	•	•	•	•	•	•	•	•	•	•	•
Linoleum	0.6	•	•	•	•	•	•	•	•	•	•	•	•
Cork	1	•	•	•	•	•	•	•	•	•	•	•	•
Wood/Parquet	1-2.4	•	•	•	•	•	•	•	•	•	•	•	•
Stone	8.1	•	•	•	•	•	•	•	•	•	•	•	•
Latex (tile & sheet)	-	•	•	•	•	•	•	•	•	•	•	•	•
Butadine/Styrene tile	1	•	•	•	•	•	•	•	•	•	•	•	•

In this detailed comparison, linoleum comes out clearly as the 'greenest' product. Green Building Digest (Green Building Handbook, Woolley et al, 1997, E & FN Spon, London)

In the UK
The Green Building Digest provides information about environmental aspects to suppliers and users of building materials in order to increase environmental awareness in the selection of materials. Please refer to the chart on the opposing page.

In the USA
US Environmental Protection Agency (EPA). In the offices of the five renovated buildings of the EPA, our Marmoleum was chosen as a floor covering.

The guidelines applied to the selection of materials for use in these offices included:

- providing a healthy working environment with exemplary indoor air quality
- pursuing energy-efficient design strategies, including incorporation of the EPA's Green Lights program
- encouraging conservation through the reuse, recycling, and reduction of raw materials used (source reduction)
- promoting the use of products, processes and technologies with minimal global impact.

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HOK (Helmuth, Obata and Kasabaum Inc.), one of the world's largest architectural firm, prefers the use of sustainable products. They test all products before use and approved materials are listed in a database. A sample of the entries relating to our products:

'Consider the use of resilient floor covering made from renewable materials such as linoleum or cork flooring. Linoleum and cork are very long-lasting materials, with a useful life of forty years or more.'

'Linoleum flooring is a good environmental choice for general-purpose resilient flooring.'

U.S. Green Building Council
The mission of the U.S. Green Building Council is to enhance the acceptance of 'green' building practices. Forbo is a charter member of the U.S. Green Building Council and works to fulfill its objectives. Please contact Forbo for LEED compliance.



MTS
Forbo is a Charter member of MTS (The Institute for Market Transformation to Sustainability). MTS is a public charity comprised of manufacturers actively committed to sound LCA-based environmental practices, leading environmental groups and key state and local governments.



In the Netherlands
In its latest assessment, the Netherlands Institute of Buildings, Biology and Ecology concludes that Marmoleum is a suitable product from an environmental point of view, and as such will be included in the Sustainable Building Products Handbook: 1.8 Technical life 'With an estimated useful life of at least thirty years'.

In the extensive center of VIBA (the Association of Integrated Biological Architecture) in Den Bosch in the Netherlands, Forbo has a permanent exposition of linoleum floor coverings.

An extract from the catalogue: 'The hard-wearing floor coverings from Forbo sold under the brand name Marmoleum on show in this building also decorate our offices. Environmental considerations were the decisive factor.'