

ARMSTRONG FLOORING, INC.

Corporate Governance Guidelines

adopted March 30, 2016

The following Corporate Governance Guidelines have been adopted by the Board of Directors (the “Board”) of Armstrong Flooring, Inc. (the “Company”) to assist the Board in the exercise of its responsibilities. These Corporate Governance Guidelines are not intended to change or interpret any Federal or state law or regulation, including the General Corporation Law of the State of Delaware, or the Certificate of Incorporation or the By-Laws of the Company. These Corporate Governance Guidelines are subject to modification from time to time by the Board. A current version of the Corporate Governance Guidelines shall be posted on the Company’s website.

I. THE BOARD’S ROLE AND RESPONSIBILITIES

Role of Directors

The business and affairs of the Company shall be managed by or under the direction of the Board. A director is expected to spend the time and effort necessary to properly discharge such director’s responsibilities. Accordingly, a director is expected to regularly attend meetings of the Board and committees on which such director sits, and to review prior to meetings material distributed in advance for such meetings. A director who is unable to attend a meeting (which it is understood will occur on occasion) is expected to notify the Chair of the Board or the Chair of the appropriate committee in advance of such meeting.

In addition, the Board acknowledges that effective directors maintain an attitude of constructive skepticism; they ask incisive, probing questions and require accurate, honest answers; they act with integrity and diligence; and they demonstrate a commitment to the Company, its business plans and long-term stockholder value.

The Board’s Goals

The Board’s goal is to build long-term value for the Company’s stockholders and to assure the vitality of the Company for its customers, employees and the other individuals and organizations who depend on the Company.

To achieve these goals the Board will monitor both the performance of the Company (in relation to its goals, strategy and competitors) and the performance of the Chief Executive Officer, and offer him or her constructive advice and feedback. When it is appropriate or necessary, it is the Board’s responsibility to remove the Chief Executive Officer and to select his or her successor.

Director Attendance at Annual Meetings of Stockholders

Directors are expected to attend the Company’s annual meeting of stockholders. A director who is unable to attend the Company’s annual meeting of stockholders (which it is understood will occur on occasion) is expected to notify the Chair of the Board.

II. BOARD LEADERSHIP

Selection of the Chair of the Board

The Board does not require the separation of the offices of the Chair of the Board and the Chief Executive Officer. The Board shall be free to choose its Chair of the Board in any way that it deems best for the Company at any given point in time.

Lead Independent Director

If the Chair of the Board is not an Independent Director (as defined below), the Company's Independent Directors will designate one of the Independent Directors on the Board to serve as a lead Independent Director (the "Lead Independent Director"). If the Chair of the Board is an Independent Director then the duties of the Lead Independent Director described herein shall be a part of the duties of the Chair of the Board. The Lead Independent Director's duties will include coordinating the activities of the Independent Directors, coordinating the agenda for and moderating sessions of the Board's Independent Directors and other non-management directors, and facilitating communications between the other members of the Board.

In performing the duties described above, the Lead Independent Director is expected to consult with the Chairs of the appropriate Board committees and solicit their participation in order to avoid diluting the authority or responsibilities of such committee Chairs.

III. BOARD COMPOSITION

Size of the Board

The Board believes that it should generally have no fewer than seven (7) and no more than twelve (12) directors. This range permits diversity of experience without hindering effective discussion or diminishing individual accountability. The size of the Board could, however, be increased or decreased if determined to be appropriate by the Board. For example, it may be desirable to increase the size of the Board in order to accommodate the availability of an outstanding candidate for director.

Selection of New Directors

The Board, with the advice and recommendation of the Nominating and Corporate Governance Committee, shall be responsible for nominating members for election to the Board and for filling vacancies on the Board that may occur between annual meetings of stockholders. The Nominating and Corporate Governance Committee is responsible for identifying, screening and recommending candidates to the Board for Board membership. When formulating its Board membership recommendations, the Nominating and Corporate Governance Committee shall also consider advice and recommendations from others as it deems appropriate.

The Nominating and Corporate Governance Committee will consider candidates recommended by stockholders. In considering candidates submitted by stockholders, the Nominating and Corporate Governance Committee will take into consideration the needs of the Board and the qualifications of the candidate. The Nominating and Corporate Governance Committee may establish procedures, from time to time, regarding stockholder submission of candidates.

Board Membership Criteria

The Nominating and Corporate Governance Committee shall be responsible for assessing the appropriate balance of criteria required of Board members.

The Nominating and Corporate Governance Committee may apply several criteria in selecting nominees. At a minimum, the Committee shall consider (a) whether each such nominee has demonstrated, by significant accomplishment in his or her field, an ability to make a meaningful contribution to the Board's oversight of the business and affairs of the Company and (b) the nominee's reputation for honesty and ethical conduct in his or her personal and professional activities. Additional factors which the Committee may consider include a candidate's specific experiences and skills, relevant industry background and knowledge, time availability in light of other commitments, age, potential conflicts of interest, material relationships with the Company and independence from management and the Company. The Nominating and Corporate Governance Committee also may seek to have the Board represent a diversity of backgrounds and experience.

Each director shall be expected, within a reasonable period of time following his or her election to the Board, to own stock in the Company in an amount that is appropriate for such director's financial circumstances.

Other Public Company Directorships

Directors shall limit their directorships of other public companies in order to provide sufficient time for informed participation in their board responsibilities. Directors with full-time employment shall limit themselves to serving on no more than two other corporate boards, and others shall limit themselves to serving on no more than four other corporate boards. The Nominating and Corporate Governance Committee shall be notified of the intention of directors and the Chief Executive Officer and other senior managers to serve on another board, and the Nominating and Corporate Governance Committee shall review the possibility for conflicts of interests or time constraints.

In addition, in recognition of the enhanced time commitments associated with membership on a public company's audit committee, the Board has adopted a policy that no member of the Audit Committee may serve simultaneously on the audit committees of more than two other public companies.

Independence of the Board

The Board shall be comprised of a majority of directors who qualify as independent directors ("Independent Directors") under the listing standards of the New York Stock Exchange (the "NYSE").

The Board shall review annually the relationships that each director has with the Company (either directly or as a partner, stockholder or officer of an organization that has a relationship with the Company). Following such annual review, only those directors who the Board affirmatively determines have no material relationship with the Company (either directly or as a partner, stockholder or officer of an organization that has a relationship with the Company) will be

considered Independent Directors, subject to additional qualifications prescribed under the listing standards of the NYSE or under applicable law. The Board may adopt and disclose categorical standards to assist it in determining director independence. In the event that a director becomes aware of any change in circumstances that may result in such director no longer being considered independent under the listing standards of the NYSE or under applicable law, the director shall promptly inform the Chair of the Nominating and Corporate Governance Committee.

Directors Who Change Their Present Job Responsibility

Directors who are also employees of the Company are expected to resign from the Board at the same time they leave employment with the Company.

These directors shall tender their resignation from the Board in the event of any significant change in their primary job responsibilities. The Board does not believe that a director in this circumstance should necessarily leave the Board, but that the director's continued service should be re-evaluated. Accordingly, the Nominating and Corporate Governance Committee shall review the director's continuation on the Board in light of all the circumstances and recommend to the Board whether the Board should accept such proposed resignation or request that the director continue to serve on the Board.

Retirement Age

It is the general policy of the Company that the Board does not have a mandatory retirement age.

Director Tenure

In connection with each director nomination recommendation, the Nominating and Corporate Governance Committee shall consider the issue of continuing director tenure and take steps as may be appropriate to ensure that the Board maintains an openness to new ideas and a willingness to critically re-examine the status quo. The Nominating and Corporate Governance Committee shall consider each director's performance and suitability in connection with each director nomination recommendation.

IV. BOARD MEETINGS

Frequency of Meetings

There shall be four regularly scheduled meetings of the Board each year. At least one regularly scheduled meeting of the Board shall be held quarterly.

Selection of Agenda Items for Board Meetings

The Chair of the Board and the Lead Independent Director (if not the same person), in consultation with the Chief Executive Officer, shall annually prepare a "Master Agenda." This Master Agenda shall set forth a general agenda of items to be considered by the Board during the year. Thereafter, the Chair of the Board and Lead Independent Director, in consultation with the Chief Executive Officer, shall prepare the agenda for each meeting, including applicable items from the Master Agenda as well as items not contemplated during the preparation of the annual Master Agenda.

Each Board member shall be free to suggest inclusion of items on the agenda as well as free to raise at any Board meeting subjects that are not specifically on the agenda for that meeting.

Board Materials Distributed in Advance

Information and materials that are important to the Board's understanding of the agenda items and other topics to be considered at a Board meeting should, to the extent practicable, be distributed sufficiently in advance of the meeting to permit prior review by the directors. In the event of a pressing need for the Board to meet on short notice or if such materials would otherwise contain highly confidential or sensitive information, it is recognized that written materials may not be available in advance of the meeting.

Separate Sessions of Non-Management Directors

In general, the non-management directors of the Company shall meet in executive session without management at each regularly scheduled Board meeting. The Chair of the Board, if an Independent Director, or the Lead Independent Director shall preside at such executive sessions, or in such director's absence, another Independent Director designated by the Chair of the Board or the Lead Independent Director, as applicable, shall preside at such executive sessions.

In the event that the non-management directors include directors who are not independent under the NYSE listing standards, the Company should, at least once a year, schedule an executive session including only Independent Directors.

Any interested parties desiring to communicate with the Chair of the Board or the Lead Independent Director and the other non-management directors regarding the Company may direct their communications to the care of the Corporate Secretary or Director of Compliance, who will forward them to directors specified by the parties.

V. BOARD ACCESS

Strategic Direction of the Company

Normally it is management's job to formalize, propose and implement strategic choices and the Board's role to approve strategic direction and evaluate strategic results. However, as a practical matter, the Board and management will be better able to carry out their respective strategic responsibilities if there is an ongoing dialogue among the Chief Executive Officer, other members of top management and other Board members. To facilitate such discussions, members of senior management who are not directors may be invited to participate in Board meetings or other Board functions when appropriate.

Board Access to Management

Board members shall have access to the Company's management and, as appropriate, to the Company's outside advisors. Board members shall inform the Chair (or, if there is a Lead Director, the Lead Director), or if the access relates to a committee matter, the Chair of the relevant committee, of such Board member's request for access and shall coordinate such access

through the Chief Executive Officer or the Corporate Secretary, and Board members will use judgment to assure that this access is not distracting to the business operation of the Company.

Attendance of Management Personnel at Board Meetings

The Board encourages the Chief Executive Officer to bring members of management from time to time into Board meetings to (i) provide management insight into items being discussed by the Board which involve the manager; (ii) make presentations to the Board on matters which involve the manager; and (iii) bring managers with significant potential into contact with the Board. Attendance of such management personnel at Board meetings is at the discretion of the Board. Should the Chief Executive Officer desire to add additional members of management as attendees on a regular basis, this should be suggested to the Board for its concurrence.

VI. BOARD COMPENSATION AND SELF-EVALUATION

Board Compensation

A director who is also an officer of the Company shall not receive additional compensation for such service as a director.

The Company believes that compensation for non-employee directors should be competitive and should encourage increased ownership of the Company's stock through the payment of a portion of director compensation in Company stock, options to purchase Company stock or similar compensation. The Nominating and Corporate Governance Committee will periodically review the level and form of the Company's director compensation, including how such compensation relates to director compensation of companies of comparable size, industry and complexity. Such review will also include a review of both direct and indirect forms of compensation to the Company's directors, including any charitable contributions by the Company to organizations in which a director is affiliated and consulting or other similar arrangements between the Company and a director. Changes to director compensation will be proposed to the full Board for consideration.

Director's fees (including any additional amounts paid to chairs of committees and to members of committees of the Board) are the only compensation a member of the Audit Committee may receive from the Company; provided, however, that a member of the Audit Committee may also receive fixed amounts of compensation under a retirement plan (including deferred compensation) from the Company for prior service with the Company so long as such compensation is not contingent in any way on continued service.

Self-Evaluation by the Board

The Nominating and Corporate Governance Committee will coordinate an annual self-assessment of the Board's performance as well as the performance of each committee of the Board, the results of which will be discussed with the full Board and each committee. The assessment should include a review of any areas in which the Board or management believes the Board can make a better contribution to the Company. The Nominating and Corporate Governance Committee will utilize the results of this self-evaluation process in assessing and determining the characteristics and critical skills required of prospective candidates for election to the Board and making

recommendations to the Board with respect to assignments of Board members to various committees.

VII. OTHER BOARD TOPICS

Board Orientation and Continuing Education

The Company shall provide new directors with a director orientation program to familiarize such directors with, among other things, the Company's business, strategic plans, significant financial, accounting and risk management issues, compliance programs, conflicts policies, code of business conduct and ethics, corporate governance guidelines, principal officers, internal auditors and independent auditors. Each director is expected to participate in continuing educational programs in order to maintain the necessary level of expertise to perform his or her responsibilities as a director. The Company shall pay all reasonable expenses relating to continuing director education.

Board Interaction with Institutional Investors, Analysts, Press and Customers

The Board believes that management generally should speak for the Company. It is suggested that each director shall refer all inquiries from institutional investors, analysts, the press or customers to the Chief Executive Officer or his or her designee.

Confidentiality

The following confidentiality policy is applicable to all members of the Board:

1. Directors have an obligation to protect and keep confidential all nonpublic information related to the Company ("Confidential Information") unless and until the Board has authorized disclosure (or unless otherwise required by law or regulation, provided that director promptly notifies the Board of such requirement to enable the Board the opportunity to oppose such requirement).
2. Confidential Information includes all non-public information entrusted to or obtained by a director by reason of his or her position on the Board, such as information regarding the strategy, business, finances and operations of the Company, minutes, reports and materials of the Board and its committees, other documents identified as confidential by the Company and all other non-public information provided by the Company, including but not limited to non-public information concerning:
 - (a) The Company's financial condition, prospects or plans, its marketing and sales programs and research and development information, as well as information relating to acquisitions, divestitures and actions relating to the Company's stock
 - (b) Possible transactions with other companies or information about the Company's suppliers, distributors, licensors or joint venture partners that the Company is under an obligation to maintain as confidential; and

- (c) The proceedings and deliberations of the Board and its committees, and the discussions and decisions between and among employees, officers and directors and their advisors.
3. Directors may not use Confidential Information for personal benefit or to benefit other persons or entities other than the Company.
4. Directors shall refrain from disclosing Confidential Information to anyone outside the Company, specifically including any principal or employee of any entity or person that employs the director or has sponsored the director's election to the Board, except with Board authorization or as otherwise may be required by law.
5. To the extent that a director seeks to share any Confidential Information with his or her legal advisors, such director may do so solely in furtherance of his or her fiduciary duties to the Company as a director and only after obtaining the written approval of the Board, subject to such conditions and limitations as the Board may require to minimize the risk of any unauthorized access to or use of the Confidential Information and to preserve to the maximum extent permitted by law the attorney-client privilege, protection under the work product doctrine, the common interest privilege, and all other privileges and protections that may be applicable regarding the Confidential Information.
6. The obligations described above continue even after service on the Board has ended.
7. Any questions or concerns about potential disclosures should be directed to the General Counsel, who then may communicate with the Chief Executive Officer, the Chair of the Board and/or the Nominating and Corporate Governance Committee regarding such potential disclosures.

VIII. COMMITTEE MATTERS

Number and Names of Board Committees

The Company shall have four standing committees: Audit, Management Development and Compensation, Nominating and Corporate Governance, and Finance. The purpose and responsibilities for each of these committees shall be outlined in committee charters adopted by the Board. The Board may want, from time to time, to form a new committee or disband a current committee depending on circumstances. In addition, the Board may determine to form ad hoc committees from time to time, and determine the composition and areas of competence of such committees.

Independence of Board Committees

Each of the Audit Committee, the Management Development and Compensation Committee and the Nominating and Corporate Governance Committee shall be composed entirely of Independent Directors satisfying applicable legal, regulatory and stock exchange requirements necessary for an assignment to any such committee.

Assignment and Rotation of Committee Members

The Nominating and Corporate Governance Committee shall be responsible, after consultation with the Chair of the Board and the Lead Independent Director, for making recommendations to the Board with respect to the assignment of Board members to various committees. After reviewing the Nominating and Corporate Governance Committee's recommendations, the Board shall be responsible for appointing the Chair and members to the committees on an annual basis.

The Nominating and Corporate Governance Committee shall annually review the Committee assignments and shall consider the rotation of the Chair and members with a view toward balancing the benefits derived from continuity against the benefits derived from the diversity of experience and viewpoints of the various directors.

IX. EXECUTIVE DEVELOPMENT

Selection of the Chief Executive Officer

The Board shall be responsible for identifying potential candidates for, and selecting, the Company's Chief Executive Officer. In identifying potential candidates for, and selecting, the Company's Chief Executive Officer, the Board shall consider, among other things, a candidate's experience, understanding of the Company's business environment, leadership qualities, knowledge, skills, expertise, integrity, and reputation in the business community.

Evaluation of Chief Executive Officer

The formal evaluation of the Chief Executive Officer shall be made in the context of the annual compensation review of the Management Development and Compensation Committee, with input from the other non-management directors, and should be communicated to the Chief Executive Officer by the Lead Independent Director and the Chair of the Management Development and Compensation Committee. The evaluation shall be based on such criteria as the Management Development and Compensation Committee, with input from the other non-management directors, shall determine, including performance of the business and accomplishment of long-term strategic objectives.

Succession Planning

The Board, led by the Management Development and Compensation Committee, shall plan for the succession to the position of the Chief Executive Officer. To assist the Board and the Management Development and Compensation Committee, the Chief Executive Officer shall prepare and distribute to the Board an annual report on succession planning for all senior officers of the Company with an assessment of senior managers and their potential to succeed the Chief Executive Officer and other senior management positions. In addition, the Chief Executive Officer shall prepare, on a continuing basis, a short-term succession plan which delineates a temporary delegation of authority to certain officers of the Company, if all or a portion of the senior officers should unexpectedly become unable to perform their duties. The short-term succession plan shall be approved by the Board and shall be in effect until the Board has the opportunity to consider the situation and take action, when necessary.

Management Development

The Board, led by the Management Development and Compensation Committee, shall determine that a satisfactory system is in effect for education, development, and orderly succession of senior and mid-level managers throughout the Company.