



# F9 Brands Supplier Manual

Revised: July 2026

**F9** BRANDS INC.

**CABINETS  
TO GO** WOW  
FOR  
LESS.

GRACIOUS HOME  
NEW YORK  
SINCE 1963

**LUMBER  
LIQUIDATORS**

**THOS. BAKER**  
THE FINEST IN OUTDOOR LIVING

**SOUTHWIND**  
BUILDING PRODUCTS

**F9** BUILDER  
SERVICES

## Table of Contents

|                                                    |    |
|----------------------------------------------------|----|
| Table of Contents.....                             | 1  |
| I. INTRODUCTION .....                              | 3  |
| II. DEFINITIONS .....                              | 4  |
| III. GENERAL CONDITIONS .....                      | 8  |
| A. Responsibility of Suppliers .....               | 8  |
| B. Product Requirements .....                      | 8  |
| C. Purchase Order Acknowledgement .....            | 8  |
| D. Terms and Conditions .....                      | 8  |
| IV. SELECTION AND APPROVAL OF SUPPLIERS .....      | 9  |
| A. Overview .....                                  | 9  |
| B. Assessment Steps .....                          | 9  |
| C. Assessment Grading .....                        | 12 |
| V. ON-GOING MONITORING.....                        | 13 |
| A. Periodic Monitoring .....                       | 13 |
| B. Renewal Audits.....                             | 13 |
| C. Critical Violations.....                        | 13 |
| D. Product Testing - Regulatory .....              | 13 |
| VI. QUALITY CONTROL (QC) .....                     | 14 |
| A. Color Standard Samples .....                    | 14 |
| B. Labeling and Packaging .....                    | 14 |
| VII. COMPLIANCE WITH LAWS (REGULATORY).....        | 16 |
| A. EPA TSCA Title VI & CARB (Wood Products) .....  | 16 |
| B. Lacey Act Compliance (Wood Products).....       | 16 |
| C. International Trade Compliance .....            | 16 |
| D. Transportation Security .....                   | 17 |
| E. California Proposition 65 .....                 | 17 |
| F. VOC (Volatile Organic Chemicals) .....          | 17 |
| G. CPSC (Consumer Product Safety Commission) ..... | 17 |
| H. FDA (Food & Drug Administration).....           | 17 |
| I. SDS (Safety Data Sheets).....                   | 18 |

|       |                                                                                            |    |
|-------|--------------------------------------------------------------------------------------------|----|
| VIII. | <a href="#">WOOD PRODUCTS</a> .....                                                        | 18 |
| A.    | EPA TSCA/CARB Requirements.....                                                            | 18 |
|       | Third-Party Certifier (TSCA/CARB) .....                                                    | 18 |
|       | Formaldehyde Emission Standards and Verification.....                                      | 18 |
|       | Invoices.....                                                                              | 20 |
|       | Record Keeping Obligations.....                                                            | 20 |
|       | Labeling .....                                                                             | 20 |
| B.    | Lacey Act Requirements .....                                                               | 21 |
|       | Chain of Custody .....                                                                     | 21 |
|       | United States Department of Agriculture – Plant and Plant Product Declaration (PPQ 505)... | 21 |
| IX.   | <a href="#">VINYL PRODUCTS</a> .....                                                       | 22 |
| X.    | <a href="#">SHIPPING REQUIREMENTS</a> .....                                                | 23 |
| A.    | International Shipping.....                                                                | 23 |
| B.    | Domestic Shipping.....                                                                     | 24 |
| XI.   | <a href="#">ATTACHMENTS</a> .....                                                          | 25 |
| XII.  | <a href="#">REFERENCE DOCUMENTS</a> .....                                                  | 25 |

## **I. INTRODUCTION**

The following Supplier Manual is applicable to all Products purchased by F9 Brands Inc., and/or any subsidiary or affiliate of F9 Brands Inc., including but not limited to Cabinets To Go, LLC, NewGH, LLC, d/b/a Gracious Home, Thos Baker, Southwind Building Products, LLC, and Lumliq2, LLC, d/b/a Lumber Liquidators. (F9 Brands and its subsidiaries are individually and collectively referenced herein as “F9 Brands”).

## II. DEFINITIONS

The following terms shall have the definitions as set out below within this Supplier Manual, the Standard Terms and Conditions, the Supplier Code of Conduct, any Purchase Order, any Master Supplier Agreement, and any other agreement that may exist between a Supplier and F9 Brands (individually and collectively, the “Supplier Document(s)”), except as may otherwise be set specifically in a Supplier Document.

1. ACS (Allport Cargo Services) – F9 Brand’s third-party logistics provider.
2. Applicable Laws and Regulations - all national, provincial, local, and other applicable labor and employment, health and safety, and environmental laws and regulations of the country where the Product is produced and/or to be sold.
3. Auditor - (i) the independent third party engaged by F9 Brands or (ii) the F9 Brands personnel assigned to Supplier to conduct, on behalf of F9 Brands, onsite audits, monitoring, quality control, and random sampling.
4. CAP (Corrective Action Plan) – a request issued to the Supplier based upon one or more findings which require root cause analysis of the issue, and corrective and preventive action on the Supplier’s part to eliminate future findings.
5. Carriers – an organization engaged in transporting goods.
6. CITES - (Convention of International Trade in Endangered Species) - It is a global agreement between governments to ensure that international trade in plants doesn’t threaten their survival.
7. Compliance Credit – credit against a Supplier for a delivery that fails to meet compliance standards.
8. Composite Core - a platform for making Hardwood Plywood or Laminated Products that consist of Particleboard and/or Medium Density Fiberboard, or combination core.
9. Composite Wood Component - a Composite Wood Product utilized in a finished Product.
10. Composite Wood Product - Hardwood Plywood made with a veneer core or composite wood core, Medium-Density Fiberboard, Thin Medium-Density Fiberboard, or Particleboard.
11. Correction or Corrective Action - those actions taken to eliminate a detected nonconformity.
12. Critical Finding - an observation of a failure to conform to a specified regulatory or legal requirement.
13. F9 Brands - any subsidiary or affiliate, including but not limited to Cabinets To Go, LLC, NewGH, LLC, d/b/a Gracious Home, Thos Baker, Southwind Building Products, LLC, and Lumliq2, LLC, d/b/a Lumber Liquidators.
14. Fabricator - a person or entity that incorporates Composite Wood Products into component parts or into Finished Goods. This includes Laminated Product Producers.
15. Facility or Facilities - any entity that produces, processes or harvests the Products sold to F9 Brands. The Facility may either be owned or contracted by the Supplier and/or Subcontractor.
16. FCPA (Foreign Corrupt Practices Act) – a law that prohibits U.S. businesses from bribing government officials to obtain or retain business.
17. Finished Good - any Product that has completed its manufacturing process and is ready for its intended use, sale, or distribution, and that is not a component part or other part used in the assembly of a Finished Good. Products that are shipped unassembled with all component parts necessary for complete assembly of the Product in a single package are considered “Finished Goods”.
18. FOB (Free on Board) – the price of goods including delivery at the seller’s expense.

19. Hardwood Plywood (composite wood) - a hardwood or decorative Panel that is intended for interior use and composed of multiple plies of veneer, joined by an adhesive around a core. This core can be a lumber core, Particleboard core, Medium-Density Fiberboard (MDF) core, hardboard core, veneer core, or a special core or special back material. In addition, Hardwood Plywood includes Laminated Products but excludes structural Panels (like those specified in PS 1-19 or PS 2-18), military-specified plywood, and curved plywood. The overall construction must conform to the standards set forth by the EPA TSCA Title VI regulation.
20. High Finding - an observation, other than critical, of a deviation from a stated or implied requirement that merits further and continued evaluation.
21. HTS (Harmonized Tariff Schedule) the classification of a Product using the Harmonized Tariffs globally accepted by the US for all Product imported into the US.
22. Implementation Schedule – List of Articles/Components of Articles that require Lacey Act declarations upon import.
23. Import Certification, TSCA - Section 13 of TSCA requires U.S. Importers to certify that imported chemical substances, mixtures, and articles either comply with TSCA (“positive” certification) or are not subject to TSCA (“negative” certification). A positive certification means that the substance is subject to TSCA and complies with TSCA section 5 premanufacture notification (PMN) requirements and significant new use rules (SNUR) as well as certain rules, orders, and actions under sections 5, 6 and 7. U.S. Customs and Border Protection cannot properly accept entry of shipments if certification is not made or if the shipment does not comply with TSCA.
24. Importer - any person or entity who imports goods into the customs territory of the United States (as defined in general note 2 of the Harmonized Tariff Schedules of the United States pursuant to 15 U.S.C. 2612(a)(1)). Importer includes:
  - . The entity primarily liable for the payment of any duties on the Products; or
  - . An authorized agent acting on the entity’s behalf.
25. International Trade – exchange of capital, goods and services across international borders
26. Laminated Product (composite wood) - a Product in which a wood or woody grass veneer is affixed to a Particleboard core or platform, a Medium-Density Fiberboard core or platform, or a veneer core or platform. A Laminated Product is a component part used in the construction or assembly of a Finished Good. In addition, a Laminated Product is produced by either the Fabricator of the Finished Good in which the Product is incorporated or a Fabricator who uses the Laminated Product in the further construction or assembly of a component part.
27. Laminated Product Producer (composite wood) - a manufacturing plant or other Facility that manufactures (excluding Facilities that solely import Products) Laminated Products on the premises. Laminated Product Producers are Fabricators, and after March 24, 2024, Laminated Product Producers are also Hardwood Plywood Panel Producers except as provided at EPA TSCA Title VI § 770.4.
28. Lot (composite wood) – Composite Wood Products produced from the beginning of production until the first quality control test; between one quality control test and the next; or from the last quality control test to the end of production for a particular Composite Wood Product.
29. MSA (Master Supply Agreement) - an agreement between Supplier and F9 Brands.
30. MDF (Medium-Density Fiberboard) - a Panel composed of cellulosic fibers made by dry forming and pressing a resonated fiber mat (as determined under ANSI A208.2-2022 (incorporated by reference, see EPA TSCA Title VI § 770.99)).

31. Medium Finding - An observation of a weakness in the quality system, that if left uncorrected, could result in a future Critical or High finding.
32. Nonconforming Product – a Product that is determined to be defective, not in accordance with Product Specifications, are not in compliance with Applicable Laws and Regulations or do not meet requirements under the Purchase Order.
33. NVOCC (Non-Vessel Operating Common Carrier) – a company who performs all services of a Carrier, but who does not own their own vessels.
34. OBL (Original Bill of Lading) – a shipping document that serves as proof of ownership and a receipt for cargo.
35. Panel (composite wood) - a thin (usually less than two inches thick), flat, usually rectangular piece of Particleboard, Medium-Density Fiberboard, or Hardwood Plywood.
36. Panel Producer (composite wood) - a manufacturing plant or other Facility that manufactures (excluding Facilities that solely import Products) Composite Wood Products on the premises.
37. Particleboard - a Panel composed of cellulosic material in the form of discrete particles (as distinguished from fibers, flakes, or strands) that are pressed together with resin (as determined under ANSI A208.1-2022 (incorporated by reference, see EPA TSCA Title VI § 770.99)). Particleboard does not include any Product specified in PS 2-18, (incorporated by reference, see EPA TSCA Title VI § 770.99).
38. PPQ 505 - the APHIS Plant and Plant Product Designation form to be submitted at time of shipment importation to the US via CBP (only required for wood or plant Products listed in the Enforcement Schedule).
39. Product - those materials and finished Products being supplied to F9 Brands by Supplier, including packaging, instructions, warranties, and materials normally included with such Product.
40. Product Specifications – detailed documents outlining the requirements for designing, development and testing a Product.
41. Product Type - The way F9 Brands classifies Products by grouping items that share similar characteristics.
42. Production Line - a set of operations and physical, industrial or mechanical equipment used to produce a Product in one Facility utilizing the same or similar equipment and quality assurance and quality control procedures.
43. Purchase Order – is a formal, legally binding document issued by an authorized representative of F9 Brands to the Supplier. It serves as a contract, confirming the details of a specific purchase. The Purchase Order specifies essential information, including the types and quantities of goods or services, agreed-upon prices, required delivery or pickup dates, and payment terms.
44. QCL or Quality Control Limit (composite wood) - the value from the quality control test method that is the correlative equivalent to the applicable emission standard based on the ASTM E1333-14 method (incorporated by reference, see EPA TSCA Title VI § 770.99) or, upon showing equivalence in accordance with EPA TSCA Title VI § 770.20(d), the ASTM D6007-22 method (incorporated by reference, see EPA TSCA Title VI § 770.99).
45. Questionnaire(s) - a set of questions designed to enable F9 Brands to collect information regarding our Suppliers' organizational structure, Subcontractors, and compliance programs.

- 46. SDS (Safety Data Sheets) - a document that provides essential information about hazardous chemicals used in the workplace, including their properties, potential hazards, and safe handling procedures.
- 47. Standard Terms and Conditions - the Terms and Conditions attached hereto as Attachment B, and may be amended from time to time and posted on F9 Brands websites, <http://www.cabinetstogo.com>, <http://www.southwindfloors.com>, <http://www.gracioushome.com>, <http://www.thosbaker.com> , <https://lumberliquidators.com>
- 48. Supplier - a Supplier is a person, company, or other entity that provides goods and/or Products, materials, or services to F9 Brands for the purposes of our operations.
- 49. Supplier Code of Conduct - the code of conduct as set out in Attachment A.
- 50. Subcontractor - a contracted entity who provides work outside Supplier's Facility. This typically involves specialized operations related to production.
- 51. Sub-Supplier - a third party that provides goods or raw materials to one of F9 Brand's direct Suppliers. These materials are then used to create component parts or Finished Goods.
- 52. TPC - a third-party certifier approved by the EPA.
- 53. tMDF (Thin Medium-Density Fiberboard (tMDF) - Thin Medium-Density Fiberboard that has a thickness less than or equal to 8 millimeters or 0.315 inches.
- 54. Unauthorized Subcontracting - the assigning, delegating or otherwise transferring of any portion of a Purchase Order to a Facility or other entity without full disclosure to and consent by F9 Brands.
- 55. Worker(s) - any current or former Worker, laborer, or staff member employed or contracted by the Supplier, Facility or Subcontractor, which includes all foreign and migrant Workers.

### **III. GENERAL CONDITIONS**

#### **A. Responsibility of Suppliers**

Suppliers are contractually responsible for satisfying all process implementation requirements described in this manual. Suppliers must ensure that the supplied Products and services comply with F9 Brands requirements provided in Product Specifications and/or other requirements.

Suppliers shall follow the F9 Brands Supplier Code of Conduct which is set out as a link in Attachment A

#### **B. Product Requirements**

All Suppliers are responsible for meeting the applicable legal requirements of the countries where they operate. Additionally, all Products provided by the Supplier must:

- Meet all regulatory requirements for importation, sale, and/or use in the United States and in California, including Products that are manufactured, assembled, sold, and/or imported to be used as a component in the manufacturer of another item
- Conform with all Product Specifications
- Obtain approval from F9 Brands for raw material and/or process changes prior to making any such change
- Meet provisions set out in this Supplier Manual (as applicable)
- Meet other requirements stated in the Purchase Order

#### **B. Purchase Order Acknowledgement**

Product shall be sold by the Supplier to F9 Brands at the negotiated prices specified in the Purchase Order, which are inclusive of all charges, and no additional charges of any type including shipping, FOB origin charges for origin transportation to the port, at origin terminal or for any services/documentation needed for exporting the Product, packaging, labeling, testing, inspection, taxes, storage, insurance, boxing, and crating will be added without written consent from F9 Brands. F9 Brands shall not be responsible for interest, fees or other charges, including but not limited to late payment charges or incurred demurrage or detention of equipment at origin. Supplier may not increase a price specified on a Purchase Order without written approval from F9 Brands. F9 Brands will receive the benefit of (i) all discounts, rebates, and incentives Supplier customarily offers to its customers and (ii) the established price for any Product on the date of delivery, if lower than that provided in the Purchase Order. If the Purchase Order entitles F9 Brands to a discount, the discount period will begin on the later of the date the invoice is received by F9 Brands or the date F9 Brands takes delivery of the Product.

Purchase Orders are written for weekly allotments. The Supplier is to ship only what is on the Purchase Order. Any changes must be approved by the purchasing department prior to shipment. Each Purchase Order is accepted by Supplier through either the DocuSign agreement or written acknowledgment.

#### **D. Terms and Conditions**

All transactions with Suppliers are subject to the Terms and Conditions stated in the F9 Brands Standard Terms and Conditions set out as Attachment B, The Purchase Order, and any agreements by and between F9 Brands and Supplier, including without limitation, any Master Supply Agreement. In the

event there is a conflict as relates to Terms and Conditions, the Terms and Conditions as set out in any Master Supply Agreement shall control and be applicable.

#### **IV. SELECTION AND APPROVAL OF SUPPLIERS**

##### **A. Overview**

F9 Brands selects and retains its Suppliers on the basis of criteria that takes into consideration several factors including, but not limited to, compliance with F9 Brands policies and procedures, including this Supplier Manual and the Supplier Code of Conduct, compliance with relevant local laws and regulations, raw material procurement practices including compliance with the Lacey Act, the U.S. Environmental Protection Agency (EPA) TSCA Title VI (referred to herein as “TSCA”) and/or California Air Resources Board (referred to herein as “CARB”) regulations, and social compliance. Suppliers are individually evaluated to determine their viability as a new or continuing business partner.

All Suppliers are required to:

- Warrant that they shall comply with all Applicable Laws and Regulations and require their Suppliers and Subcontractors to do the same
- Warrant that they have read and understand the Supplier Code of Conduct requirements and shall communicate those requirements to their Suppliers and Subcontractors and to their employees in a manner that is accessible and understandable to Suppliers, Subcontractors, and employees
- Cooperate with third-party monitoring, allowing the assessment team to access all Facilities and to obtain copies of requested documents, Products, and information to conduct and complete the assessment
- Demonstrate the ability to comply with relevant laws, this Supplier Manual, and the Supplier Code of Conduct
- Implement and monitor Corrective Action plans designed to achieve compliance with the Supplier Code of Conduct and the Supplier Manual

F9 Brands retain absolute discretion to select, retain, or terminate any person or entity as a Supplier, regardless of whether they satisfy the assessment criteria.

##### **B. Assessment Steps**

###### **Step 1: Initial Supplier Risk Assessment - Questionnaires**

F9 Brands’ Supplier review process begins by obtaining information regarding a Supplier and its operations. This is done through a series of Questionnaires that are relevant to the Supplier’s operations and the Product being purchased.

Due Diligence: F9 Brands requires full compliance with the U.S. Foreign Corrupt Practices Act (“FCPA”) and all applicable regulatory, quality, and ethical standards. To facilitate due diligence, Supplier is required to complete the F9 Brands’ Supplier Due Diligence Questionnaire, which requests information, including but not limited to, Supplier’s ownership, business practices, Supplier’s Code of Conduct and other policies and procedures, Supplier’s compliance with Applicable Laws and Regulations, and any

violations and penalties assessed against Supplier. Additional information may be requested following review of the F9 Brands' Supplier Due Diligence Questionnaire.

**Manufacturing Practices:** Supplier is required to provide information regarding the location and identification of the Facilities that will be utilized in the production of Products or raw materials for the Products; the identity of Subcontractors of raw material that will be used in Products; information regarding Supplier's Lacey Act compliance program (if applicable); information regarding Supplier's CARB and TSCA compliance programs (if applicable); testing protocols; social compliance; Product compliance with CA Proposition 65; and other applicable policies and procedures. Additional information may be requested following review of the F9 Brands' Supplier Due Diligence Questionnaire.

## **Step 2: Onsite Assessment - Scheduling**

F9 Brands employs internal and independent third-party Auditors to conduct its onsite assessments. Onsite assessments may be requested for any or all Supplier Facilities, as well as Sub-Supplier Facilities. F9 Brands will inform Supplier who will be performing the assessment, at which time they will contact the Facility to confirm applicable locations and schedule assessment. The Facility's management team must be present throughout this initial onsite assessment, with the authority to provide appropriate documents and access throughout the Facility to complete the assessment. Required management team may include but is not limited to: Plant Manager, Compliance Manager, HR Manager, Sales Manager, Production Manager and/or Quality Manager. The Facility should be in full production, ideally producing Products for F9 Brands during this visit. Visits normally last approximately 1-2 days but could take longer depending on the size and number of locations.

In the event the Auditor is required to return later to complete the assessment because appropriate personnel were not available, the Facility was not in production, or the Auditor was otherwise not able to complete the assessment through no fault of the Auditor, F9 Brands reserves the right to assess the additional cost of such assessment to Supplier. Any cancellation fees that we incur will be assessed to Supplier.

## **Step 3: Onsite Assessment Process**

Each onsite Facility assessment will consist of the following components:

- **Opening Meeting:** The Auditor will meet with Facility management to review the policies and procedures for the onsite assessment. This includes describing the scope of the assessment, identifying parties involved, and estimating the assessment duration.
- **Document Review:** Auditors will request and review documents, including but not limited to, written policies, personnel files, payroll and working hour documentation, employment contracts, environmental, health and safety records, Lacey Act compliance records, CARB/TSCA third party certification records, purchasing records, raw material and supplier management, production traceability, non-conforming materials and Corrective Action management, Product testing records, and chain of custody records.
- **Employee Interviews:** Interviews with Workers and management provide insight into actual workplace conditions. Workers may be randomly selected for interviews so that a representative sample of the workforce is captured.

- **Facility Walkthrough:** Auditors will conduct a walkthrough of all areas where Workers may be present including production floors, warehouses, chemical storage units, wood yards, dormitories, lavatories, clinics, canteens, laboratories, and nurseries. Photos are taken during the walkthrough to capture findings and general layout.

#### **Step 4: Testing**

F9 Brands may, at its discretion, conduct testing on Product to confirm compliance with all applicable regulatory and Product Specification requirements. At F9 Brands request, the Supplier shall provide sample Product sufficient to conduct such testing. If the Product fails the testing requirements, the Supplier will be responsible for demonstrating a Corrective Action to prevent reoccurrence, providing additional samples and supplementary documentation to ensure regulatory requirements are met.

#### **Step 5: Corrective Actions**

Upon completion of the onsite assessment, the Supplier will be provided with a summary report of Corrective Actions. The Supplier will collaborate with F9 Brands to determine the completion time frames pursuant to a Corrective Action Plan or “CAP”.

F9 Brands’ Auditors categorize findings in the following manner:

1. **Critical Finding:** An observation of a failure to conform to a specified regulatory or legal requirement.

Critical Findings **MUST** be corrected before Supplier can be approved as an F9 Brands Supplier. The following are types of findings that are considered critical:

- Illegal child labor
- Forced, bonded, indentured, slave and illegal prison or convict labor, and human trafficking
- Bribery or attempted bribery
- Health and safety conditions posing immediate risk to life and limb
- Corruption, deception, or falsification of records
- Significant deficiencies in key regulatory compliance areas (i.e. The Lacey Act, CARB, or TSCA, if applicable)

Failure to follow Applicable Laws and Regulations that address the payment of minimum wage, overtime wage, timely wage payments, and failure to provide rest days may also be considered a Critical Finding.

2. **High finding:** An observation, other than Critical, of a deviation from a stated or implied requirement that merits further and continued evaluation. The projected timeframe for Correction of a “high finding” must be provided.
3. **Medium Finding:** An observation of a weakness in the quality system, that if left uncorrected, could result in a future Critical or High finding, but is not representative of a finding of a failure to comply with a stated or implied requirement

F9 Brands recognizes that not all Suppliers may initially meet the standards established in the Supplier Code of Conduct and the Supplier Manual. However, F9 Brands expects its Suppliers to remediate findings in accordance with a jointly agreed upon CAP, within the agreed upon timeframes. It is important to note that failure to timely address Corrective Action requirements can result in the termination of the relationship with Supplier.

## Step 6: Verification of Corrective Actions

For F9 Brands to approve a Supplier, and for a Supplier to retain its approved status, verification of implemented Corrective Actions is required. Supplier shall inform F9 Brands of any Corrective Actions that cannot be completed in the recommended timeframes. Documentation or Photographs can be provided as evidence that Corrective Actions have been implemented.

### C. Assessment Grading

F9 Brands has a three-tiered grading system to evaluate a Supplier's compliance with F9 Brands requirements. The system provides a final qualitative grade of Low Risk, Medium Risk, and High Risk.

Future regularly scheduled onsite monitoring and audit renewal assessment is established based on the risk assessment assigned to the Supplier. The risk assessment considers several factors, including but not limited to, the results of the due diligence, onsite audits, the corruption index of those countries where Supplier is located, and past experiences with Supplier. Set out below are some of the additional factors that are considered.

|             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| High Risk   | <ul style="list-style-type: none"> <li>• Pose a potential threat to Workers' safety, life, and limb</li> <li>• Disclose lack of presence of essential management systems to protect the rights and life of Workers</li> <li>• Identify non-compliance with legal requirements, focusing on the presence of legally required documentation or systems and procedures</li> <li>• Denote systemic inconsistencies or occurrences</li> <li>• Not disclosing Subcontractors or Facilities for production of F9 Brands Products</li> <li>• Reflect missing items that have material bearing on assessment (e.g. documentation)</li> <li>• Incomplete access to one or more of the components that form the assessment; Facility walkthrough, employee interviews, and document review</li> <li>• Lack of appropriate CARB &amp; TSCA certifications and/or Lacey Act documentation</li> </ul> |
| Medium Risk | <ul style="list-style-type: none"> <li>• Indicate existing processes, policies and/or legally required systems are in place to protect the rights of Workers, but they are not properly implemented or regulated</li> <li>• Reflect unintentional errors that lead to non-compliance with legal or international requirements with minimum standards</li> <li>• Denote non-systemic inconsistencies or occurrences</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Low Risk    | <ul style="list-style-type: none"> <li>• No findings determined during assessment</li> <li>• Provides appropriate CARB &amp; TSCA and/or Lacey Act documentation</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

## **V. ON-GOING MONITORING**

### **A. Periodic Monitoring**

Ongoing compliance is confirmed through a variety of methods, including onsite visits by F9 Brands Auditors, Quality Control Inspectors, and/or other Company representatives, random sample testing, chain of custody documentation review, and periodic requests for Suppliers to update any Questionnaires. Visits may be announced on short notice or may be unannounced. F9 Brands further reserves the right to conduct testing on Products and/or component parts during the production cycle. Suppliers will be required to provide F9 Brands and its Auditors with immediate access to the Facility and to cooperate fully in the review of documentation and sampling of Products. If Composite Wood Components are manufactured by a Sub-Supplier, Supplier shall take such steps as are necessary to ensure access to Sub-Supplier Facilities for this purpose as well as cooperation from the Sub-Supplier.

### **B. Renewal Audits**

Suppliers will be requested to complete the F9 Brands Supplier Due Diligence Questionnaires every 18 months. Full onsite audits are generally conducted on a one, two, or three-year basis depending on a Supplier's risk assessment or at F9 Brands discretion. Renewal audits will follow the same Corrective Action process outlined in the previous section.

### **C. Critical Violations**

Violations of regulatory or statutory requirements are deemed a critical violation event. Should F9 Brands, at any time, become aware of a Supplier's legal violation, F9 Brands reserves the right to undertake a reevaluation of the Supplier and the Supplier relationship.

If a Supplier relationship has been terminated, F9 Brands may consider resuming business with a Supplier only following completion of an audit satisfactory to F9 Brands. Such audit shall be conducted at the expense of the Supplier. Increased audit frequency, also at the expense of the Supplier, may be required to ensure sustained improvement.

### **D. Product Testing - Regulatory**

For any Product subject to regulatory requirements, Suppliers are required to provide copies of all requested test results. F9 Brands reserves the right to conduct testing on any Product prior to acceptance. Suppliers are responsible for ensuring that all testing conducted by a Sub-Supplier of Product or raw materials for the use in Product is conducted by a laboratory that meets all applicable certification requirements. In the event of a discrepancy in tests conducted by the Supplier or Sub-Supplier of raw materials, F9 Brands shall have sole discretion as to which test results shall be accepted.

## **VI. Quality Control (QC):**

F9 Brands reserves the right to conduct quality control inspections while Product is in production. Suppliers are required to provide an updated production schedule on a weekly basis. Third-party inspectors are rotated regularly among Suppliers to perform random inspections. Assignments are based on production schedules, making it important that F9 Brands receive accurate production schedules. If Product is not in production in accordance with the provided production schedule, or if there is need for multiple re-inspections, the cost of such visits may be billed to the Supplier.

Specific arrival times of a quality control inspector may not always be provided to Suppliers; however, Suppliers should anticipate the arrival of an inspector any time F9 Brands Product is in production. Inspectors are to be given full access to the Facility.

### **A. Color Standard Samples**

Where color match is applicable, F9 Brands requires a master sample to be onsite at the factory for quality control inspections. To ensure color samples are current, Supplier is required to send four (4) samples to the Quality Control (QC) department, every six (6) months for cabinets and every twelve (12) months for flooring, for review. QC will sign off on the approved sample and send two (2) back to the Supplier.

Color standard samples should be shipped to the applicable location:

#### **Cabinets To Go**

99 Motivation Drive  
Lawrenceburg, TN 38464  
ATTN: QC - Brad Richards

#### **Lumber Liquidators**

100 Motivation Drive  
Lawrenceburg, TN 38464  
ATTN: QC - Brad Richards

#### **Southwind Building Products**

601 Callahan Road  
Dalton, GA 30719  
ATTN: Kim Colquette or Jim Davis

### **B. Labeling and Packaging**

Labeling and Packaging Requirements for F9 Brands vary, depending on Product Type and F9 Brands Affiliate or Subsidiary. Refer to the applicable guidelines referenced below.

Cabinets To Go:

- For labeling guidelines, refer to "General Requirements for Labeling & Cartons".

- For packaging guidelines, refer to “Loading Requirements”.
- Guidelines are available by contacting [compliance@cabinetstogo.com](mailto:compliance@cabinetstogo.com).

Lumber Liquidators:

- For labeling guidelines, refer to “Label Specifications for Saleable Units, Shipping Units, Interpak's, Master Cartons”.
- For packaging guidelines, refer to “Packaging Specification: Pre-Finished Flooring (Saleable Units Measuring 50” or Greater” or “Packaging Specification: Pre-Finished Flooring (Saleable Units Measuring Less than 50”).)
- Guidelines are available by contacting [compliance@lumliq.com](mailto:compliance@lumliq.com).

Southwind Building Products:

- For labeling guidelines, refer to “General Requirements for Labeling & Cartons”.
- For packaging guidelines, refer to “Loading Requirements”.
- Guidelines are available by contacting [compliance@southwindbp.com](mailto:compliance@southwindbp.com).

## **VII. COMPLIANCE WITH LAWS (REGULATORY)**

### **A. EPA TSCA Title VI & CARB (Wood Products)**

F9 Brands is dedicated to delivering quality Products to its customers that fully comply with and conform to US federal and state regulatory requirements, including regulations concerning formaldehyde emissions. This includes regulations promulgated by the California Air Resources Board (CARB), Airborne Toxic Control Measure (ATCM), and United States Environmental Protection Agency (EPA) Toxic Substances Control Act (TSCA) Title VI regarding formaldehyde emission standards for Composite Wood Products.

These regulations apply to the formaldehyde emissions from Composite Wood Products (Hardwood Plywood - veneer core (HWPW-VC), Hardwood Plywood - Composite Core (HWPW-CC), Medium-Density Fiberboard (MDF), Thin Medium-Density Fiberboard (tMDF), Particleboard (PB), Laminated Products (wood or woody grass veneer attached to TSCA certified platform), and all Finished Goods containing these Composite Wood Products that are offered for sale in the State of California and in the United States.

Supplier represents and warrants that Supplier and the Products Supplier provides to F9 Brands are and will continue to be in full compliance with all CARB and TSCA Title VI requirements in effect at the time of manufacture. These requirements include, but are not limited to, the formaldehyde emission standards of CARB and TSCA Title VI regulations, record keeping requirements, and labeling requirements. Supplier further represents and warrants that it exercises “reasonable prudent precautions” as referenced in the regulations when sourcing Composite Wood Products for the fabrication of the goods sold to F9 Brands.

Suppliers are required to be knowledgeable regarding all such regulations, as well as monitor and comply with any amendments to such regulations.

### **B. Lacey Act Compliance (Wood Products)**

The Lacey Act is a law of the United States that makes it unlawful to import, export, transport, sell, receive, acquire, or purchase any plant that is taken, possessed, transported, or sold in violation of any law, treaty, or regulation of the United States federal, state, or local law, tribal laws, or any foreign law, treaty, or regulations. Any Product containing a wood component, whether solid or composite in nature, and no matter how de minimis in content, should be reviewed for compliance with the Lacey Act. Suppliers must be able to provide evidence that all wood Products, including but not limited to the wood contained in certain wood composite Products, was harvested, processed, and traded legally. Suppliers and Subcontractors must exercise reasonable due care, including but not limited to, the establishment of compliance programs designed to monitor and ensure compliance.

### **C. International Trade Compliance**

F9 Brands purchases numerous Products, components, or raw materials that are manufactured outside of the United States. All Suppliers must adhere to all applicable export, reexport, retransfer, import, and economic sanctions laws and regulations of the United States and any other jurisdiction applicable to activities related to our purchase of Product.

#### **D. Transportation Security**

We expect our Suppliers to also follow reasonable transportation security protocols for both physical movement and handling of goods throughout the supply chain and digital threats such as data breaches, ransomware, and system manipulation that can disrupt operations and expose sensitive information. On request, Suppliers shall provide F9 Brands with documentation demonstrating Supplier's transportation security practices. F9 Brands reserves the right to cancel relationships with a Supplier if there are security infractions or no security controls in place, including the lack of appropriate security at any Facility where F9 Brands inventory is produced, stored, or moved to load at the port (including the Subcontractors used for these movements).

#### **E. California Proposition 65**

California Proposition 65 (Prop 65) also known as the Safe Drinking Water and Toxic Enforcement Act of 1986, requires that businesses provide warnings to Californians about significant exposures to chemicals known to cause cancer, birth defects or other reproductive harm. We require all F9 Brands Suppliers to understand what chemicals are used in their Product(s) and disclose to the F9 Brands Compliance Department. All Products that are identified to fall under Prop 65 are required to have warnings placed on their Product(s) that are intended to be sold in the state of California. Common examples of Products requiring warnings are wood Products for dust and Composite Wood Products containing formaldehyde.

#### **F. VOC (Volatile Organic Chemicals)**

Volatile organic chemicals (VOCs) are emitted as gases from certain solids or liquids. VOCs include a variety of chemicals, some of which may have short- and long-term adverse health effects. VOCs are emitted by a wide array of Products numbering in the thousands. Certain Products may be subject to the CDPH California Specification 01350:2010 Standard Method for the testing and evaluation of volatile organic chemicals. Supplier must be able to provide evidence showing that they meet and are monitoring to this standard, if applicable.

#### **G. CPSC (Consumer Product Safety Commission)**

The United States Consumer Product Safety Commission (CPSC) statutes and regulations address, among other things, lead, phthalates, toy safety, durable infant or toddler Products, third-party testing and certification, tracking labels, imports, and civil and criminal penalties. We expect that all Suppliers be knowledgeable regarding CPSC regulations that are applicable to Supplier's Product(s), as well as monitor and comply with any amendment changes.

#### **H. FDA (Food & Drug Administration)**

All products regulated by the Food and Drug Administration must meet the same requirements, whether imported from abroad or produced domestically. The job of protecting consumers includes an ever-increasing need to oversee imports. Imported FDA-regulated products are electronically screened before they enter the U.S. Certain Products of F9 Brands may be subject to these regulations and it is the Supplier's responsibility to provide evidence showing that they meet and are monitoring these regulations, if applicable. (Contact F9 Brands International Trade for details of what is needed for US Importation, prior to shipping any Product that is or could be FDA regulated)

## **I. SDS (Safety Data Sheets)**

Suppliers should provide SDS sheets for all applicable ingredients used to produce Products for F9 Brands. SDS sheets include, but are not limited to, basecoats, finishings, stains, resins, inks, coatings, and wood Products. Suppliers should provide new and updated documents during the onboarding stage, when a periodic Questionnaire is circulated for renewal, or a relevant Product is added to F9 Brands' assortment.

## **VIII. WOOD PRODUCTS**

F9 Brands places a high priority on conducting our business in a sustainable manner designed to ensure that all wood Products originate from well managed forests and legally harvested trees. A significant portion of F9 Brands Products contain wood or Composite Wood Components, including but not limited to cabinets, closets, flooring, furniture, countertops, and other Products. Wood Products are subject to specific regulatory requirements including the California Air Resources Board (CARB), U.S. Environmental Protection Agency (EPA) Toxic Substances Control Act (TSCA) Title VI and the U.S. Lacey Act, which is monitored by our Compliance Department.

### **A. EPA TSCA/CARB Requirements**

Third-Party Certifier (TSCA/CARB)

All Third-Party Certifiers (TPC) must be recognized by EPA to provide certification services under the Formaldehyde Emission Standards for Composite Wood Products. All producers of composite wood Panels are required to have their products tested by an EPA recognized TPC to ensure their Products are compliant with the formaldehyde emission standards.

Formaldehyde Emission Standards and Verification

1. Standards: All Products containing Composite Wood Products must meet the following formaldehyde emissions standards:
  - Hardwood Plywood (VC and CC) - 0.05 PPM
  - MDF – 0.11 PPM
  - Thin MDF – 0.13 PPM
  - Particleboard – 0.09 PPM
  - Laminated Products (wood/woody grass veneer attached to TSCA-certified platform) – 0.05 PPM
2. Verification Requirements: Suppliers are required to provide to F9 Brands for each Purchase Order and PRIOR TO SHIPMENT the following information relative to each Product in the Purchase Order:
  - TPC Quarterly audit reports or audit verification letter from each Fabricator and each Panel Producer
  - TPC Quarterly test reports from each Fabricator and each Panel Producer
  - Factory Quality Control Test Reports for EACH Lot/batch of Composite Wood Products
  - Current and valid TPC issued EPA TSCA Title VI Certificate for each Fabricator and each Panel Producer
  - Current and valid TPC issued CARB Certificate for each Fabricator and each Panel Producer
  - Copy of TPC Calculated QCL and Annual Correlation for each Fabricator and each Panel Producer

3. Testing Requirements: All CARB / TSCA Title VI emissions testing shall be conducted by an accredited laboratory, owned or operated by a TPC or an accredited contract laboratory. Tested Products that do not meet the minimum requirements with CARB and TSCA Title VI will not be accepted. Testing results shall be provided for each Composite Wood Product included in the container being reviewed for shipment approval. Testing results are required for each separate Lot or batch. All test results are required to be in English.

## **Invoices**

Each commercial invoice from the Supplier shall contain the statement that reflects Composite Wood Products and/or Composite Wood Products contained within Finished Goods are in full compliance with TSCA Title VI and CARB Phase II requirements. The following is an example of acceptable language:

“Supplier represents and warrants that all composite wood products and products containing a composite wood are in compliance with CARB Phase 2 and TSCA Title VI. All wood products meet the requirements of the Lacey Act. “

## **Record Keeping Obligations**

1. Supplier shall retain the following documents for a minimum of three (3) years in hard copy or electronic copy:
  - Bills of lading, invoices, or other documents that include written attestations that the Composite Wood Products, component parts or finished Products are TSCA Title VI and CARB compliant
  - Panel Producer identification information and date of production of Composite Wood Products
  - Master List of all regulated Composite Wood Product Suppliers whose regulated Panels are utilized in the construction of F9 Brands Finished Goods
  - Third-Party Certifier (TPC) Certification Certificates for each Composite Wood Product Supplier
  - TPC Quarterly Audit Verification Letters or Audit Reports for each Composite Wood Product Supplier
  - TPC Quarterly Test Reports for each composite wood Supplier
  - Supplier Quality Control Test Reports for each batch of Composite Wood Products purchased for use in the construction of F9 Brands Finished Goods
  - CARB and EPA TSCA Title VI Lot/batch pallet labels received from Suppliers raw material Supplier
2. Supplier must be able to make available the following information, within thirty (30) days of a request from F9 Brands:
  - Panel Producer identification information and date of production of Composite Wood Products
  - Supplier identification information and date of purchase of Composite Wood Products (may be Panels, component parts or Finished Goods)

## **Labeling**

All Finished Goods containing Composite Wood Panels (Panels) are subject to TSCA Title VI and CARB labeling requirements. All Finished Goods must include the requirements as set out below. Suppliers should consult Product Specifications for placement location and any additional label or branding requirements for an individual Product.

- Label Contents

- Purchase Order number
- Country of Origin -- clearly shown (this must abide by the US rules of origin)
- Manufactured by: Supplier mill number
- Composite Wood Lot number(s)
- Suppliers must have a method that enables the Panel to be traced from F9 Brands end customer, back to the manufacturer of the Panel
- Date of production of the Finished Good (month/year)
- A statement that the Finished Goods are compliant. The following language is recommended: “CARB Phase II Compliant and EPA TSCA Title VI Compliant”.
- Language: All labels must be in English.
- Label Location: The label shall be affixed to every SKU as referenced herein.

## **B. Lacey Act Requirements**

### **Chain of Custody**

Documentation demonstrating chain of custody from the forest to the consumer of wood used in Products containing solid wood and/or certain wood composite Products must be provided, prior to final acceptance of the Product by F9 Brands. Harvesting plans, harvest permits, transportation permits, forest timber licenses, conveyance certificates, certificates of origin, sales contracts, shipping orders, and correct CITES documentation (if applicable) are examples of such documentation. All documents must be submitted with English translations and retained by the Supplier for a minimum of five (5) years.

F9 Brands recognizes that chain of custody documentation varies regionally based on local Applicable Laws and Regulations, as well as harvest, permitting, transportation and other generally accepted practices within a region. Suppliers are encouraged to consult with F9 Brands Compliance Department regarding the availability, type, and acceptability of documentation evidencing chain of custody.

### **United States Department of Agriculture – Plant and Plant Product Declaration (PPQ 505)**

This form, must be submitted by International Suppliers if the type of wood used in F9 Brands Product(s) is listed on the Implementation Schedule. The Implementation Schedule provides guidance by HTS codes of all imported Products requiring a Lacey Declaration. F9 Brands will submit the PPQ 505 through their broker but it is the Suppliers responsibility to provide accurate information. Suppliers may be asked to complete the following fields on form PPQ 505:

- Box 3 – Container Number
- Box 10 – Description of Merchandise
- Box 11 - HTS Code
- Box 12 - Entered Value
- Box 13 - Article / Component of Article
- Box 14 - Plant Scientific Name
  - Genus
  - Species
- Box 15 - County of Harvest
- Box 16 - Quantity of Plant Material
- Box 17 – Unit

Alternatively, some Suppliers may be asked to complete a Company issued "Plant Product Declaration Form" which requests a portion of the above mentioned.

## **IX. VINYL PRODUCTS**

Suppliers shall maintain a management system to ensure proper implementation and maintenance of the chain of custody processes. This includes keeping records of all raw material Suppliers. F9 Brands may, at any time, request a list of manufacturers and addresses of all raw material Suppliers.

As stated in the Supplier Code of Conduct, no Product may be produced using child or forced labor. This prohibition extends to all Sub-Suppliers of F9 Brand's Suppliers. Any vinyl shipment subjected to a Uyghur Forced Labor and Prevention Act (UFLPA) review by U.S. Customs and Border Protection (CBP), will not be accepted by F9 Brands. The shipment will be refused and reexported to the Supplier's Facility at their own expense.

## **X. SHIPPING REQUIREMENTS**

### **A. International Shipping**

When shipping Products internationally, it is essential to maintain complete and accurate records of all transactions. This includes, but is not limited to, commercial invoices, Purchase Orders, shipping documents, and related correspondence (such as emails). These records are critical for trade compliance and must be readily available in the event of a U.S. Customs review or audit.

Suppliers are responsible for meeting all customs obligations, including origin marking, labeling requirements, and any certification or local content reporting requirements.

Unless otherwise explicitly stated in the Purchase Order, the Supplier must obtain all required export licenses and authorizations and is responsible for payment of all export taxes, duties, and fees. If the Purchase Order specifies that F9 Brands will obtain the necessary licenses or authorizations, the Supplier must provide all required information and records to enable F9 Brands to do so.

F9 Brands main shipping term is FOB (Incoterm Free-On-Board at origin designated port). Any other shipping term must be reviewed and approved by F9 Brands prior to Purchase Order issuance.

Shipping under FOB Incoterms, Suppliers are responsible for all origin charges. This includes, but is not limited to, any terminal tariffs, fees, export taxes, VAT or other incurred charges such as detention or demurrage, chassis daily rental beyond the F9 Brands Carrier negotiated free time, or surcharges assessed by the steamship Carriers, prior to loading containers on the vessel.

F9 Brands contracts directly with ocean Carriers and a few chosen NVOCC as back-up to ship all our ocean freight cargo. Shipping outside of this process must be approved by F9 Brands prior to Purchase Order issuance.

#### **Booking Process**

Supplier shall follow instructions provided by F9 Brands regarding booking for all Purchase Orders. During national holidays in the manufacturing country, Suppliers should allow additional time for booking, to ensure compliance with agreed-upon cargo ready times and shipping schedules.

#### **Importation of Products with Wood and/or Composite Wood Components:**

Effective March 22, 2019, an Import Certification is required for composite wood Panels or Products containing composite wood by U.S. Customs, to certify to the TSCA Title VI compliance of such Products. F9 Brands encourages Suppliers to provide such documentation in a time frame that will allow F9 Brands to review and assure itself of compliance prior to the Product being delivered to the Carrier for shipment to the United States. Failure to provide information in a timely manner may result in shipments being delayed in the country of origin until such documentation is obtained. Suppliers are encouraged to communicate closely with

F9 Brands and with ACS personnel regarding any issues or concerns that might delay delivery of the applicable documents.

If all required documentation has not been received and approved by the time the Product reaches the first North American port of entry (including, without limitation, any port in Canada), the container and any Nonconforming Product will be refused and returned to the Supplier at the Supplier's expense.

#### Telex Release

Suppliers must provide a telex release of the Bill of Lading at least twenty-four (24) hours before the estimated arrival at the first port of discharge.

**Failure to provide the required telex release may result in demurrage or other charges. Any such charges incurred by F9 Brands due to a Supplier's delay in releasing the telex for OBL release will be charged back to the Supplier.**

#### **B. Domestic Shipping**

When shipping Products domestically, Suppliers are responsible for labeling all Products according to F9 Brands standards including any regulatory requirements. Barcodes must be on each selling unit whether in a carton, bag, or on the individual item if not boxed or bagged for receiving purposes at the warehouse and the stores.

Each shipment must include a packing list with a Purchase Order number referenced on the document. Product arriving without proper documentation may result in delays with the trucking company. All expenses incurred will be charged back to the Supplier.

All orders arriving at the Lawrenceburg, TN or the Sandston, VA Distribution Center must have a scheduled delivery appointment and must be made 24 hours before arrival.

All orders arriving at the Dalton, GA Distribution Center must be scheduled, and Live Loads must be picked up between 8am and 4pm eastern standard time.

## **XI. ATTACHMENTS**

- A. [Supplier Code of Conduct](#)
- B. [F9 Brands Standard Terms and Conditions](#)

## **XXII. REFERENCE DOCUMENTS**

- A. [US EPA TSCA Title VI](#)
- B. [California Air Resources Board ATCM 93120](#)
- C. [Lacey Act](#)
- D. [Lacey Act - Implementation Schedule](#)
- E. [Plant and Plant Product Declaration \(PPQ Form 505\)](#)
- F. [Uyghur Forced Labor and Prevention Act \(UFLPA\)](#)
- G. [California Prop 65](#)