

RESPECT

ACCOUNTABILITY

COLLABORATION

INTEGRITY



CODE of ETHICS & BUSINESS CONDUCT

CABINETS WOW
TO GO FOR
LESS.

**LUMBER
LIQUIDATORS**

THOS. BAKER
THE FINEST IN OUTDOOR LIVING

GRACIOUS HOME
NEW YORK
SINCE 1963

 **SOUTHWIND**
BUILDING PRODUCTS

F9 BUILDER
SERVICES

F9 Brands Purpose & Values

F9 BRANDS CORE PURPOSE

At F9 Brands, our core purpose is to elevate the living experience of our customers by providing products that enhance both the value and comfort of their homes.

F9 BRANDS CORE VALUES

Our core values of Respect, Accountability, Collaboration, and Integrity are more than words; they guide our actions and empower us to build truly great and thriving businesses for everyone.

RESPECT

- Treat others fairly
- Be an active listener
- Consider the feelings of others



ACCOUNTABILITY

- Do what you say
- Own your actions and outcomes
- Be a reliable partner

COLLABORATION

- Actively participate and commit to teamwork
- Value the perspective of others
- Accept feedback with an open mind

INTEGRITY

- Be honest in your actions and words
- Help others when needed
- Do what is right, always

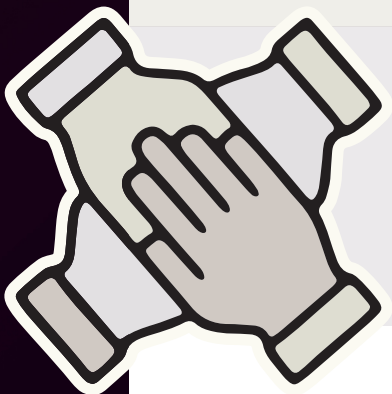


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A MESSAGE from OUR PRESIDENT & CEO



We have always been committed to providing quality products to our customers and taking care of our associates. First and foremost, this means conducting our businesses with the highest of ethical standards.

Our customers have high expectations of us, and we have even higher expectations of ourselves.

Our core purpose is to Do The Right Thing, driven by our core values: Respect, Accountability, Collaboration, and Integrity. Living this purpose means we must speak up when we see something that could cause harm to our customers, communities, associates, or our company's reputation.

Ensuring we adhere to these values starts with you reading and understanding this Code of Ethics & Business Conduct. It provides vital guidance to help you recognize and deal with situations that require an ethical choice. Crucially, it tells you where to go for assistance if you are concerned that our purpose and values are being compromised.

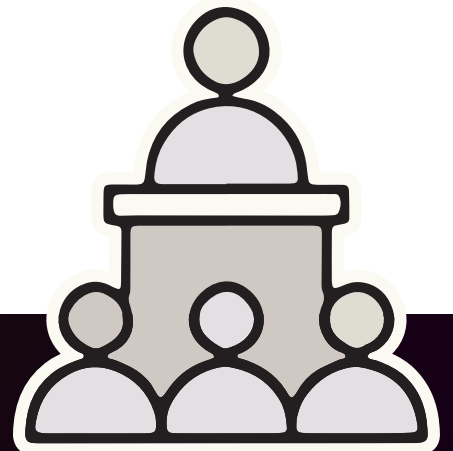
No matter what job you hold or where you work, it is up to you to know and follow the Code. I encourage you to read it carefully and ask questions if something isn't clear. Use it to identify anything that might violate our policies and report any concerns. Consider it an essential resource for making ethical choices – the choices that matter to our customers, our communities, and our Companies.

Let's embrace our purpose, always choosing to Do The Right Thing —not because we have to, but because it's who we are.

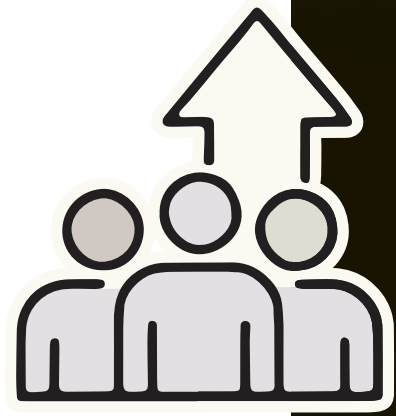
Thank you for being part of our team.

Sincerely,

Jason Delves
President and CEO



WE DO the RIGHT THING.



Our Commitment and Values

At F9 Brands, our mission is to provide exceptional products that enhance both the value and comfort of our customers' homes. As associates, we are committed to ensuring these products are responsibly sourced, of the highest quality, available for prompt shipment, and offered at the most affordable prices in the market. Furthermore, we strive to couple these products with the highest level of customer service, recognizing the value of our customers' home, time, and investment.

To sustain our reputation as a trusted, ethical industry leader, our daily actions must embody our core values:



- **Respect:** Treating all stakeholders—customers, colleagues, partners, and the environment—with fairness, dignity, and consideration.



- **Accountability:** Taking ownership of our decisions, actions, and results, and adhering to our commitments.



- **Collaboration:** Working together effectively across teams and functions to achieve common goals and support collective success.



- **Integrity:** Always acting with honesty, truthfulness, and transparency in all business dealings.

Our culture is continually reinforced by the choices each of us makes every day. This Code outlines fundamental principles and guidance to help us make sound decisions and comply with the laws, rules, and regulations that govern our business.

Our Shared Responsibility

This Code, along with our Associate Handbook, company policies, and other detailed regional and business work rules, serves as a crucial resource when facing ethics or compliance issues.

No code can anticipate every possible scenario. Therefore, we rely on every associate to exercise good judgment and to speak up promptly when they have questions or concerns. Your responsibility to **Do the Right Thing** means actively seeking guidance and reporting potential misconduct.

Seeking Guidance and Reporting Concerns

Understanding and familiarity with this Code are essential. When associates are faced with a difficult situation or decision, they should follow these steps:

1. How does the situation make you feel? Do your instincts tell you that something isn't quite right? Take a moment to pause and reflect before responding to a situation.
2. Ask questions and get the help you need.
 - a. Talk with any **manager** in your organization whom you feel comfortable with.
 - b. Contact your **HR representative**.
 - c. Contact the **Compliance Department**.
 - d. Contact any member of the **Senior or Executive Management Team**.



Resource	Primary Role
Manager	Initial point of contact for day-to-day questions and concerns.
Human Resources	Support for workplace conduct, associate relations, and policy clarification.
Compliance Department	Handling complex issues, policy violations, fraud, and legal/regulatory questions.
Senior/Executive Management	Addressing significant or complex company matters

Ethics and Compliance Hotline

The Ethics and Compliance Hotline is a **confidential** mechanism for reporting suspected violations of this Code or any applicable laws and regulations. It is maintained by a third party and allows for **anonymous** reporting, 24 hours a day, 7 days a week.

- **Online:** F9Brands.ethicspoint.com
- **Telephone:** 1-844-369-5636

Upon contacting the Hotline, whether by phone or online portal, you will be guided through the reporting process. You will be asked to specify which F9 Brands company you are calling about, and the specialist will then listen to your concern and ask clarifying questions as necessary to document the report. This information will then be provided to the F9 Brands Compliance Department for assessment and further action. The Compliance Department will oversee the investigation of all concerns raised via the hotline.

To facilitate an effective investigation, it is crucial that you provide as many details as possible, including the individuals involved ("who"), the nature of the conduct ("what"), the timeframe ("when"), and the location ("where").

Regardless of the method of reporting, you will be assigned a **unique Report Key**. You will be advised to use this key to check back within **5 to 6 business days** for updates or to respond to requests for additional information needed by the Compliance Department.

Any information provided to the hotline will be treated as confidential to the extent allowed by applicable law. During the investigative process, information will only be shared with necessary personnel on a need-to-know basis. In some circumstances, F9 Brands may be legally obligated to disclose information involving suspicious activity that may potentially violate criminal laws.

To protect both the company and our associates, all claims must be accurate and truthful. Fraudulent claims—intentional misrepresentation or falsification—will not be tolerated and may lead to disciplinary or legal action.

Non-Retaliation Policy

The **integrity** of this Code depends on associates feeling empowered to raise concerns, complaints, and potential violations through open channels of communication.

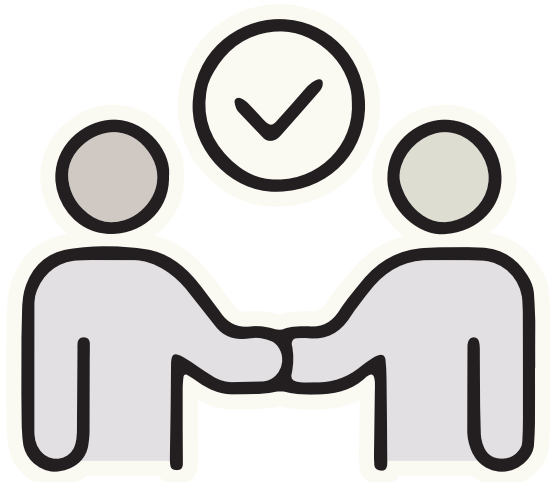
F9 Brands strictly prohibit and will not tolerate retaliation of any kind against anyone for providing information in **good faith** about suspected unethical or illegal conduct, including fraud, regulatory violations, or policy breaches. "**Good faith**" means your concern is honest and accurate to your knowledge, even if later found to be mistaken. If you believe you or someone you know has been retaliated against, immediately contact your manager, HR representative, or the Compliance Department.

Workplace Conduct & Respect

Our value of **Respect** requires that we treat all colleagues, customers, and suppliers with fairness and dignity. We are committed to maintaining an environment of mutual respect, free from discrimination and harassment.

Fair Employment Practices

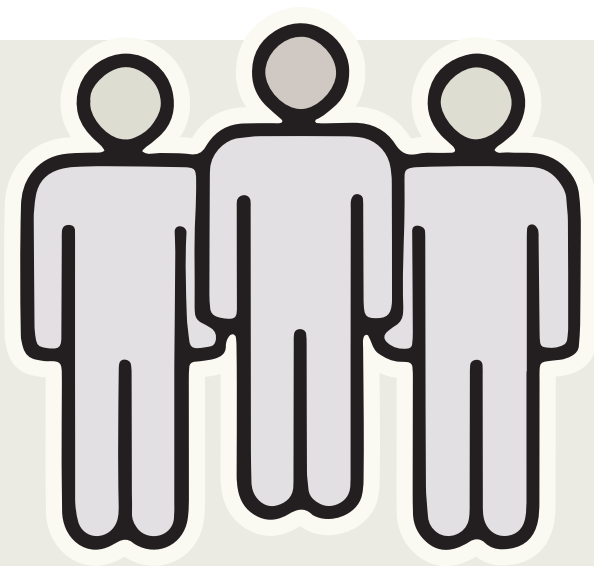
F9 Brands is an Equal Opportunity Employer. We prohibit discrimination against any associate or applicant based on race, color, sex (gender), sexual orientation, gender identity or expression, age, religion, national origin, disability, protected veteran or uniformed service status, or any other characteristic protected by applicable law.



Prohibiting Harassment and Workplace Violence

We do not tolerate harassment in the workplace of any kind. Harassment includes any improper or unwelcome conduct—physical, verbal, or non-verbal—that might reasonably be expected or perceived to cause offense or humiliation. Prohibited behavior includes, but is not limited to, verbal or physical conduct that could lead to violence, sexual advances, requests for sexual favors, offensive jokes, and racial slurs. Such conduct threatens not only the safety of our associates, but our ability to do our jobs.

If you encounter or witness behavior that you feel is inappropriate, you have an obligation to bring it to the attention of a **manager**, the **Human Resources Department**, or the **Compliance Department**. Remember, the Ethics and Compliance Hotline is always available to report your concerns anonymously if you prefer to do so.



Health and Safety

A commitment to safety protects us from illness and injury, enhances productivity, and contributes to morale.

Our commitment includes:

- Maintaining a safe and healthy workplace.
- Preventing workplace violence.
- Prohibiting the use of alcohol or drugs on the job or on company premises or coming to work under the influence. Violations of this are subject to immediate disciplinary action, including termination.

Integrity in Business Operations

Our commitment to **Integrity** is the foundation of every business transaction. It means acting with unwavering honesty, truthfulness, and ethical conduct in every dealing, thereby earning and maintaining the essential trust of our customers, suppliers, and third-parties.

Responsible Sourcing

Conducting our business in a responsible and sustainable manner is critical to our reputation. We work tirelessly to ensure our suppliers adhere to responsible sourcing, product quality, and manufacturing procedures, as detailed in our [Supplier Code of Conduct](#) and [Supplier Manual](#).

This commitment includes:

- **Ensuring product safety** and compliance with all applicable regulations
- **Eliminating forced and child labor** and guaranteeing fair labor practices
- **Protecting forests** and actively combatting illegal logging
- **Maintaining transparency and accountability** throughout our supply chain

Forestry Policy: We continue to ***Do the Right Thing*** by placing a high priority on sourcing all wood products from well-managed forests and legally harvested trees. Our compliance programs, which are among the most stringent in the industry, use a variety of methods to vet new and continuing suppliers. These include supplier audits, site visits, species and country documentation review, and third-party monitoring.

F9 Brands does not knowingly accept any wood from forests that have been illegally harvested or from forestry operations engaged in forest-related social conflicts.

Antitrust and Fair Competition

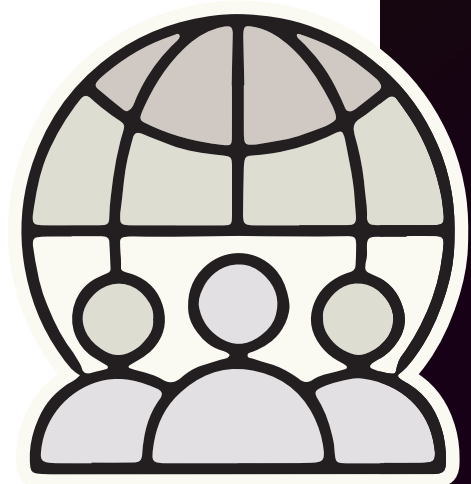
We are committed to competing fairly and ethically in all markets. In most countries, strict laws are in force which prohibit certain business practices. We strictly adhere to antitrust and fair competition laws, which prohibit:

- Fixing or controlling prices.
- Dividing or allocating geographic markets, product lines, or customers.
- Refusing to deal with certain customers or discriminating among them in terms of pricing.

Violations of these laws can result in significant fines and penalties for both the Company and the individuals involved.

Anti-Bribery and Foreign Corrupt Practices Act (FCPA)

We strictly prohibit and will not tolerate any form of corruption or bribery to gain an improper business advantage for F9 Brands. The U.S. Foreign Corrupt Practices Act (the FCPA) and the laws of countries where we do business make it illegal to offer or pay a bribe to a foreign official for a business favor or to gain an improper business advantage.



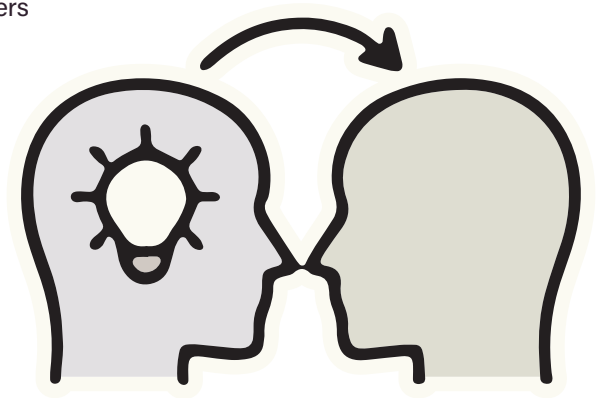
A **"Foreign official"** includes government employees, employees of state-owned businesses, or political candidates/parties. Bribes include not only cash but gifts, excessive entertainment, or other items of value.

Third-Party Liability

Our commitment to compliance with the FCPA extends to the activities of our suppliers. F9 Brands and its individual officers and associates may be held liable for payments made by a third party (such as sales representative, subcontractor, consultant, agent, or joint venture partner) of anything of value to any foreign official. This liability can apply even if the third party is not subject to the FCPA, and even if F9 Brands was not aware of the payment. Care should be taken to avoid situations involving third parties that might lead to a violation of the FCPA.

Health and Safety of Our Products

We are committed to ensuring that all our products are safe for consumers and meet all applicable regulatory requirements. We continuously monitor supplier performance and conduct regular product testing to maintain the highest quality standards.



Protecting Company Assets and Information

Confidential Information and Intellectual Property

During your employment, you will handle confidential and proprietary information (such as customer/supplier data, pricing, forecasts, training manuals, documents or processes explicitly marked as confidential). This information is the backbone of our business and must be protected.

- **Duty to Protect:** You must take reasonable measures to guard confidential information against misuse, disclosure, loss, or theft.
- **Restrictions:** Confidential information may not be disclosed outside of F9 Brands, replicated or stored on non-company-owned devices, or used for personal benefit or profit.
- **Intellectual Property (IP):** All IP developed while working for F9 Brands must be disclosed to the Company and cannot be used externally or published without written permission.

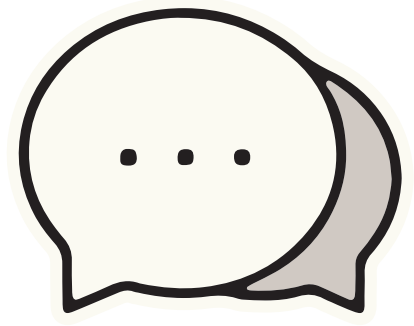
Confidential information may occasionally have to be disclosed for legitimate reasons, such as when requested by a regulatory agency or in a subpoena. These requests are to be immediately forwarded to the Legal Department for handling.

Use of Company Assets

All associates are responsible for protecting F9 Brands' assets, including physical and intellectual property, and using them appropriately.

- Use F9 Brands assets only for legitimate business purposes
- Protect assets under your control from theft, waste, misuse, loss, and damage.
- Guard against viruses, malware, and damage to company systems.
- Do not sell, lend, dispose of or donate our assets without approval.
- Whether in the office or traveling, always keep your company-owned laptop, mobile devices, and digital storage media safe and secure.

Limited Personal Use of company-owned devices and networks is allowed, provided it does not interfere with work or violate policies/security requirements.



Social Media

While social media offers valuable ways to connect, its use presents specific risks and responsibilities. When engaging in any external communication, including social media, associates must uphold our values of **Respect** and **Integrity** and protect confidential Company information.

Requirement	Description
Maintain Professionalism	Post only appropriate, respectful content. Content that violates Company policies, including harassment or discrimination policies, is strictly prohibited.
Protect Confidentiality	Never disclose internal, confidential, or proprietary business information regarding any F9 Brands company, its operations, or its customers.
Express Personal Opinions	Do not represent yourself as a spokesperson for any F9 Brands company. Only explicitly authorized individuals are permitted to make official posts and speak on behalf of F9 Brands and its affiliates.
Limit Workplace Use	Social media use is not permitted during work hours or on company equipment, unless it is work-related as approved by your manager .
Require Photo Approval	Never post pictures from work without the proper approval of F9 Brands. There is always a risk that protected information could inadvertently be in the background of the photo.

Media Contact Policy

All inquiries from the media, financial analysts, or external organizations regarding F9 Brands and its affiliates must be immediately directed to the President and Chief Executive Officer (CEO).

Associates should **not** speak to the media on behalf of the Company without contacting a member of the Executive Team first. All media inquiries should be directed to the President and Chief Executive Officer (CEO) for proper handling and coordinated response.

Avoiding Conflicts and Maintaining Objectivity

Conflict of Interest

We must work to avoid conflicts of interest in our personal and business activities, including through outside employment, personal transactions, or relationships. Even the appearance of a conflict may be just as damaging to F9 Brands' reputation as an actual conflict of interest.

The following are examples of actual or potential conflicts of interest:

- A situation that interferes with your duties or responsibilities, or that affects your ability to act in the best interest of F9 Brands.
- You receive an improper personal benefit as a result of your position within F9 Brands.
- You learn of a business opportunity through the use of company resources/position and use it for personal benefit or to otherwise compete with or divert business from F9 Brands.

When faced with a potential conflict, ask:

- Would public disclosure of the matter embarrass the F9 Brands companies?
- To an impartial observer, would it look like a conflict?
- Does this action conflict with the best interest of the customer?
- Is there a specific policy or procedure that covers this type of situation?
- Do I need to get preclearance or disclose the situation to the Compliance Department?
- Is there a financial gain for me that results in a loss to F9 Brands?



When in doubt, discuss the matter with your **manager** or the **Compliance Department**.

Non-Competition Clause

To protect our customer relationships, during your employment, you may not, either directly or indirectly, and whether on your own behalf or on the behalf of another person, engage in the sale, distribution, manufacture, or provision of products or services that compete with those offered by F9 Brands.

Gifts and Entertainment

The giving and receiving of business gifts and entertainment are generally permitted only if they are reasonable, neither lavish nor excessive in frequency, and consistent with accepted, lawful business practices. They must never create the inference that they could improperly influence or reward a business decision.

The following forms of gifts and entertainment are always unacceptable and strictly prohibited:

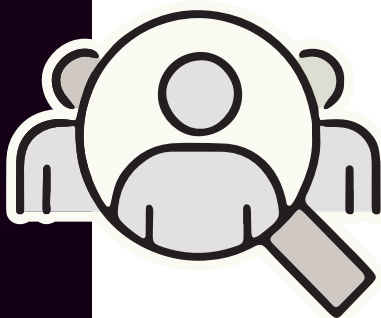
- Gifts or entertainment offered to influence or reward a business decision.
- Cash or cash equivalents.
- Free or discounted merchandise or services not generally available to the public.
- Indecent gifts or those that otherwise do not reflect our Company values.
- Supplier product samples for personal use.
- Travel expenses for an associate or an associate's family member paid for by a third party.

We recognize that determining the appropriateness of a gift can be difficult, particularly when refusing a gift might be awkward or cause professional embarrassment, or if certain gifts are impractical to return. Any gift over **\$100** should be reported to the Compliance Department. If you are unsure about whether giving or receiving a gift is appropriate or need guidance on how to handle a specific circumstance, contact the **Compliance Department** for clarification.

Accountability and Leadership

Leadership Expectation

Our goal is to be the leaders of our industry for building products and home décor. This requires every associate to act as a leader. Just as every manager is expected to be a leader to the people who report to them, every associate is expected to be a leader in the everyday direction of the Company. Each of us must take responsibility for maintaining the reputation for all F9 Brands, Inc. companies by embracing our values of **Respect, Accountability, Collaboration, and Integrity**.



Every Associate Must:

- Act consistently with our expectations and values.
- Be familiar with and comply with this Code, applicable laws, rules, regulations, and corporate policies
- Be a role model for ethical leadership and support colleagues who raise ethical concerns
- Never pressure another associate or third party to act outside of standard business practice.
- Cooperate, and be honest and accurate, when responding to any formal investigation, audit, or inquiry.

Doing the Right Thing – Starts with You

Each of us is **Accountable** for complying with this Code, all company policies, and applicable laws, rules, and regulations that apply to us. We are accountable for our decisions, actions, and for appropriately escalating issues and violations we become aware of. If mistakes are made, we acknowledge them and act to correct them.

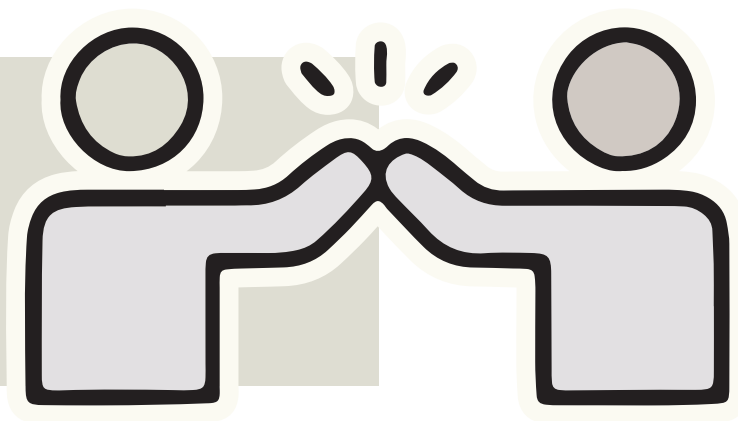
Violations of this Code or referenced policies and guidelines are grounds for corrective action, which may include termination of your employment. Certain actions may also result in legal proceedings, including prosecution for criminal violations.

When faced with an ethical dilemma, first refer to the Code and our policies for guidance on whether something is right or what you should do. Then ask yourself these essential questions:

1. Is it legal?
2. Does it comply with our policies?
3. Is it consistent with our long-term goals and interests?
4. Would I be comfortable with my decision if it was made public?

Remember, if you have questions or concerns, you have an obligation to speak up. If you are uncomfortable reporting your concerns to your manager, HR representative or a member of Senior or Executive management, you may report confidentially, and anonymously if you wish, through the Ethics and Compliance Hotline. The Hotline is administered by a third party and can be accessed 24 hours a day, seven days a week online at F9Brands.ethicspoint.com or by telephone at 844-369-5636.

Other resources include your **manger**, your **HR representative**, any member of **Senior or Executive Management**, and the **Compliance Department**.



F9