



F9 Brands Supplier Code of Conduct

Revised: September 2025

F9 BRANDS INC.

**CABINETS
TO GO** **WOW
FOR
LESS.**

GRACIOUS HOME
NEW YORK
SINCE 1963

SOUTHWIND
BUILDING PRODUCTS

**LUMBER
LIQUIDATORS**

Table of Contents

PURPOSE.....	3
DEFINITIONS	3
SUPPLIERS and SUBCONTRACTORS.....	3
DOCUMENTATION.....	4
CHILD AND FORCED LABOR.....	4
ABUSE, HARASSMENT, AND DISCIPLINARY ACTION.....	5
LABOR AND EMPLOYMENT MANAGEMENT.....	5
Employment Practices.....	5
Compensation and Benefits	6
Worker Housing Standards	6
Health and Safety	6
ENVIRONMENTAL MANAGEMENT	7
MONITORING AND COMPLIANCE	7
COUNTRY OF ORIGIN	8
CONFLICTS OF INTEREST	8
ETHICAL BUSINESS CONDUCT	8
COMPLIANCE WITH SANCTIONS AND ANTI-TERRORISM MEASURES.....	9
CONFIDENTIALITY	9
VIOLATIONS.....	9
CONFIDENTIAL CODE OF ETHICS AND COMPLIANCE HOTLINE.....	10

PURPOSE

F9 Brands, Inc, on behalf of its affiliated companies, including but not limited to Cabinets To Go, LLC ("CTG"), Gracious Home ("GH"), Southwind Building Products ("SBP"), and Lumber Liquidators ("LL"), (F9 Brands, Inc, and its affiliates are hereinafter collectively referred to as "F9 Brands"), is dedicated to conducting business with the highest ethical and legal standards, while upholding environmental and social responsibility. We value our strong Supplier relationships, recognizing the crucial role our Suppliers play in our collective success.

We are committed to collaborative partnerships built on mutual respect, trust, transparency, and integrity. We believe this approach fosters a strong foundation for maximizing our shared opportunities, ensuring compliance, and achieving sustainable business growth for both F9 Brands and our valued Suppliers.

F9 Brands expects its Suppliers to adhere with all applicable local, national, and international labor, employment, health, safety, and environmental laws and regulations. Where Applicable Laws and Regulations may be absent or insufficient, this *Supplier Code of Conduct* ("Code") and the respective company *Supplier Manual* ("Supplier Manual") outlines our expectations for ethical business practices. While F9 Brands recognizes that our Suppliers are located not only in the United States but also in many countries with different legal and cultural systems and beliefs, this Code describes the standards of conduct and principles to which all our Suppliers are expected to adhere regardless of their location or origin.

F9 Brands confirms compliance with this *Supplier Code of Conduct* through a variety of methods including on-site visits to Suppliers, Subcontractors and Facilities by F9 Brands personnel and by independent third parties, which may be announced on short notice or be unannounced.

This *Supplier Code of Conduct* may be amended by F9 Brands from time to time; its enforcement and/or interpretation rests solely with F9 Brands and does not confer or create any rights in favor of any party other than F9 Brands.

DEFINITIONS

Except as otherwise specifically set out herein, terms used herein shall have meaning as set out in the Supplier Manual. The Supplier Manual can be found on each company's website.

SUPPLIERS and SUBCONTRACTORS

Each Supplier is responsible for ensuring compliance with F9 Brand's *Supplier Code of Conduct* throughout the entire supply chain, including all Subcontractors or Suppliers who provide materials or Products to Suppliers. All Facilities involved in the production of goods sold to F9 Brands must be disclosed to and approved by F9 Brands. Unauthorized Subcontracting is strictly prohibited.

Each Facility shall maintain a list of all entities, including Subcontractors, who produce or provide materials or services that are incorporated into the manufacturing, assembly, fabrication, harvesting, or production of Products sold to F9 Brands.

DOCUMENTATION

Suppliers shall maintain and make available upon request by F9 Brands or its third-party Auditors all documentation necessary to verify compliance with F9 Brand's *Supplier Code of Conduct*, the respective company *Supplier Manual*, and with all Applicable Laws and Regulations. Documentation includes but is not limited to licenses, permits, certifications, policies and procedures, documentation to support upstream supply chains, and Worker Facility records. Retention periods for such documentation shall be in accordance with Applicable Laws and Regulations and any specific requirement outlined in the respective company *Supplier Manual*, Product Specifications, F9 Brands Standard Terms and Conditions, and/or any other agreement between F9 Brands and the Supplier.

F9 Brands requires that all Suppliers and the Products they manufacture for F9 Brands comply with all applicable Regulatory Requirements, including those of the place of manufacture and the United States. These include but are not limited to the Foreign Corrupt Practices Act, the Lacey Act (16 USC § 3371-3378), the prohibition on importation of goods made with child or forced labor (19 USC § 1307), the U.S. Environmental Protection Agency Toxic Substance Control Act Title VI, and relevant state laws. In case of conflicts between laws, Suppliers must comply with the stricter standards. Furthermore, all Suppliers must maintain accurate books and records demonstrating compliance with such laws to the extent required by law.

CHILD AND FORCED LABOR

No Product may be produced using any prohibited child, slave, prison, forced or trafficked labor. All individuals involved in the production of the Product must be of working age and paid a fair wage in accordance with Applicable Laws and Regulations. This prohibition extends to all Sub-Suppliers of F9 Brand's Suppliers, and Suppliers are expected to enforce this through contractual or other appropriate means.

Child Labor

Child Labor is strictly prohibited. The minimum legal working age is defined by the Worker's national legislation and corresponds to the age at which full-time employment is permissible. This age may vary, typically being 16 years, 15 years, or, in certain developing countries, 14 years old. In the absence of a locally established minimum age, Workers must be at least 14 years old. Suppliers are required to adhere to all applicable legal requirements regarding the employment of authorized young Workers, including but not limited to proper documentation, work hours, wages, and working conditions. Accurate records of each Worker's date of birth, or a legally recognized equivalent for age verification, must be maintained.

The use of legitimate workplace apprenticeship programs, which comply with Applicable Laws and Regulations, is permitted.

Forced Labor

All Workers must be employed on a voluntary basis and protected from all forms of exploitation, including forced, bonded, or indentured labor and sexual exploitation. Workers shall not be subject to any forms of coercion, fraud, deception, or any situation where they relinquish control of their person. Employment documentation must be provided in a language the Worker understands, clearly outlining the terms of employment prior to their start date. Upon request, Workers shall have unrestricted access to their identification and immigration documents, such as government-issued identification, passports, or work permits, unless legal requirements mandate company retention.

Each Supplier and Facility shall only use legally recognized employment agencies with a current license and they shall ensure that recruitment of Workers is in compliance with Applicable Laws and Regulations. Workers should not have to surrender any identification or be required to pay any recruitment or other related fees. No such fees shall be deducted or withheld from wages otherwise passed on to the Workers.

The use of prison or convict labor must be consistent with laws where the Product is manufactured and with the laws where it is imported.

ABUSE, HARASSMENT, AND DISCIPLINARY ACTION

Workers shall be treated with dignity and respect at all times. Physical, sexual, verbal, or mental abuse, coercion, threats, corporal punishment, and all forms of harassment are strictly prohibited.

Abusive security practices, including cross-gender frisking and removal of clothing, are strictly prohibited.

LABOR AND EMPLOYMENT MANAGEMENT

Supplier and Facility shall comply with all Applicable Laws and Regulations, including, but not limited to, those pertaining to wages, working hours, benefits, recruitment practices, non-discriminatory hiring and employment practices, and Worker health and safety. In areas not explicitly covered by Applicable Laws and Regulations, compliance with the following shall apply:

Employment Practices

- **Employment Contracts:** Where legally required, Workers shall be provided with a written employment contract in a language they understand, outlining the terms of employment.
- **Legal Status Verification:** Workers' legal status shall be verified. Only Workers with valid work authorization issued by an appropriate legal authority shall be employed.
- **Termination Procedure:** Worker terminations shall be in full compliance with the law, and records of all terminations shall be maintained.
- **Age Verification:** Workers' age documentation shall be verified, and where legally permissible, copies of such documents shall be retained.
- **Non-Discrimination:** Supplier shall not engage in any form of discrimination in hiring or employment, including, but not limited to, discrimination based on race, color, religion, gender, sex, national origin, age, pregnancy, childbirth, related medical conditions, physical or mental disability, medical condition, genetic information, sexual orientation, marital or registered domestic/civil union partner status, gender identity, or any other prohibited factor. Suppliers shall establish and maintain clear anti-discrimination procedures.
- **Prohibited Testing:** Suppliers shall not subject employees to illegal recruitment or hiring tests, pregnancy or HIV testing, or birth control requirements as a condition of employment.
- **Training:** Suppliers are encouraged to provide ongoing training and development opportunities to Workers, including skills training, health and safety education, and awareness of rights under this Code. Training should be conducted in a language and format Workers can understand.

Compensation and Benefits

- **Wages:** Workers shall be paid at least the legal minimum wage and overtime wages for all hours worked.
- **Payment Frequency and Method:** Wages shall be paid at least monthly or on a more frequent schedule if required by law. Payment shall be made directly to the Worker or, with the Worker's explicit consent, directly into a Worker-controlled account. At the end of each pay period, Workers shall receive a timely and understandable wage statement with comprehensive pay information including days worked, gross wages or piece rate earnings, overtime hours at the applicable rate, bonuses, allowances, legal and contractual deductions, other deductions, and net pay.
- **Mandated Benefits:** Workers shall receive all legally mandated benefits, including but not limited to medical insurance, social insurance, and pensions.
- **Rest Days:** Workers shall be provided with at least one day of rest in every seven-day workweek. Exceptions to this requirement must comply with Applicable Laws and be limited to exceptional circumstances, such as continuous work processes emergencies.
- **Working Hours:** Workers shall not be required to work more than sixty (60) hours per week, including overtime. Overtime hours are on a voluntary basis. Mandatory overtime may be permissible for short, limited periods under specific circumstances defined by local legislation and/or agreements with local work councils or trade unions.

Worker Housing Standards

- **Location and Compliance:** If Supplier provides housing for its Workers, it must be separate from production and distribution areas, offer adequate and safe conditions, and shall comply with all Applicable Laws and Regulations.
- **Freedom of Movement:** Supplier shall not impose any restrictions that impede a Worker's right to leave the housing Facility during their free time.
- **Individual Accommodations:** Suppliers shall provide Workers with their own individual bed or mattress and ensure separate accommodations for single men and single women.
- **Sanitation and Facilities:** Supplier-provided Worker housing shall include an adequate number of clean and properly equipped washing and toilet Facilities that shall be maintained to a reasonable standard.

Health and Safety

- **Training:** Workers shall receive necessary and adequate training before operating machinery or equipment or performing potentially hazardous tasks. Training shall be renewed according to legal requirements and/or identified needs.
- **Emergency Preparedness:** Workers shall be trained on evacuation procedures in case of emergencies.
- **Workplace Hygiene and Sanitation:** Good housekeeping practices shall be implemented to ensure a hygienic and safe working environment. All Facilities shall be regularly cleaned and maintained in good condition. An adequate number of properly equipped washing and toilet Facilities shall be provided.
- **Basic Amenities:** Safe drinking water shall be readily accessible to all Workers. First aid equipment shall be adequately stocked and available to Workers during all shifts.
- **Hazardous Materials Management:** F9 Brands encourages Suppliers to establish a policy governing chemical and hazardous materials, including their identification, use, maintenance, and related training.

- **Incident Reporting and response:** Supplier and Facility shall maintain a system for reporting, analyzing, following up on, and acting on incidents and accidents.
- **Personal Protective Equipment (PPE):** Appropriate PPE shall be available, maintained, used, and provided free of charge to Workers and visitors in all hazardous or potentially risky work areas.
- **Fire Safety:** Supplier shall comply with all applicable fire protection laws and regulations. Site emergency plans shall be developed and implemented. Workers shall be trained on basic fire safety, including evacuation procedures and the location and activation of emergency alarms. Appropriate firefighting equipment shall be made available.
- **Electrical Safety:** Supplier and Facility shall maintain all electrical and power sources in compliance with all Applicable Laws and Regulations.
- **General Compliance:** Supplier and Facility shall comply with all other applicable health and safety laws and regulations, including classification, reporting, and inspection by relevant authorities.

ENVIRONMENTAL MANAGEMENT

F9 Brands, Inc. is committed to conducting business in a sustainable manner, minimizing environmental impact while safeguarding the health and safety of our Workers. Suppliers and Facilities shall adhere to all applicable environmental laws and regulations, including, but not limited to, those addressing the following:

Wood Management – Lacey Act

Suppliers shall conduct thorough due diligence in the sourcing and chain of custody, identifying the place of harvest, of all plant-based materials used in the Products they manufacture. This due diligence must reasonably assure F9 Brands that all such plant Products comply with the Lacey Act and are not sourced from conflict-affected areas, endangered regions, or high-risk zones for illegal logging. Suppliers should be prepared to provide F9 Brands documentation to support compliance.

CARB & TSCA Compliance

All Composite Wood Products and Finished Goods containing Composite Wood Products will be in compliance with (i) California Air Resources Board (CARB) Airborne Toxic Control Measure (ATCM) to reduce formaldehyde emissions from Composite Wood Products and (ii) United States Environmental Protection Agency (EPA) Toxic Substances Control Act (TSCA) Title VI formaldehyde emissions standards for Composite Wood Products. Suppliers should be prepared to provide F9 Brands documentation to support compliance.

MONITORING AND COMPLIANCE

F9 Brands reserves the right to audit or authorize a third-party to audit any Facility that participates in the production, processing, or harvesting of Product for F9 Brands. This right extends to any Subcontractors used by the Facility. The audit shall be unrestricted and may occur with or without prior notice.

The highest standards of integrity are expected throughout the audit process. F9 Brands expect Facilities to provide full transparency, including accurate and honest disclosure of all Workers, Facility, Subcontractor, labor, employment, health and safety, and environmental documentation and information. Any and all forms of bribery, corruption, deception, and falsification of record are strictly prohibited. Any such finding may result in the termination of the business relationship.

During audits, Supplier will require the Facility's management to provide access to the Facility and all relevant records that will allow for a comprehensive Supplier Code of Conduct audit to be conducted. This includes facilitating confidential and private interviews with the Facility's Workers selected by the Auditor. Retaliation against any Worker or Auditor is strictly prohibited.

F9 Brand's interpretation of this Code and of any Auditor's report is binding and conclusive. Upon a review of audit results, F9 Brands, in its sole discretion, may terminate its relationship with a Supplier and/or Facility, cancel a Purchase Order or contract, return or revoke acceptance of affected goods, and/or require Corrective Action to be taken. The Supplier shall also be liable for all related damages incurred by F9 Brands, including lost profits.

F9 Brands generally prefers to work with the Supplier and/or Facility to address Code violations through Corrective Action, rather than imposing sanctions that may cause further hardship to Workers and their families who depend upon employment.

COUNTRY OF ORIGIN

Supplier is obligated to provide F9 Brands with accurate and truthful Product labels, including country of origin information. Supplier agrees not to mislabel Products or engage in any practices that facilitate the transshipment of Products in a manner which conceals their true origin. This includes refraining from purchasing materials or services from entities that aid or abet the evasion of quotas or voluntary restraint agreements with respect to imports of textile, apparel or other Products.

CONFLICTS OF INTEREST

Suppliers must avoid any appearance or actuality of improprieties or conflicts of interest. All F9 Brands employees and independent Auditors acting on our behalf are subject to F9 Brand's Gifts and Entertainment policy, which prohibits the acceptance of gifts. Suppliers are expected to observe and honor this policy.

Suppliers shall not establish any relationship with an F9 Brands employee or representative that creates, or could reasonably be expected to create, an actual or potential conflict of interest. A conflict of interest arises when an F9 Brands employee or representative's material personal interest is inconsistent with or adverse to their responsibilities to F9 Brands.

ETHICAL BUSINESS CONDUCT

F9 Brands expects its Suppliers to conduct their businesses in accordance with the highest ethical standards and in compliance with all Applicable Laws and Regulations while conducting business with and/or on behalf of F9 Brands. This includes, but is not limited to:

- (a) *Fair Trade Practices.* Suppliers shall not engage in collusive bidding, price fixing, price discrimination, or other unfair trade practices in violation of antitrust laws.
- (b) *Bribery, Kickbacks, and Fraud.* No funds or assets of a Supplier shall be paid, loaned, or otherwise disbursed as bribes, kickbacks, or other payments designed to influence or compromise the conduct of F9 Brands.

- (c) *Foreign Corrupt Practices Act (FCPA)*. While laws and customs vary throughout the world, all Suppliers must comply with foreign legal requirements as well as United States and local laws that apply to foreign operations, including the United States Foreign Corrupt Practices Act. The Foreign Corrupt Practices Act generally makes it unlawful to give anything of value to foreign government officials, foreign political parties, foreign party officials, or foreign candidates for public office for the purposes of obtaining or retaining business.

COMPLIANCE WITH SANCTIONS AND ANTI-TERRORISM MEASURES

F9 Brands Suppliers must comply with all economic sanctions or trade embargoes imposed by the United States, whether they apply to foreign countries, political organizations, or foreign individuals and entities.

Suppliers shall not directly or indirectly engage in or support any terrorist activity. Neither Suppliers nor any of their affiliates, nor any officer or director of the Supplier or their affiliates, shall appear on any lists of terrorists or terrorist organizations compiled by the United States government or any other national or international bodies, including, but not limited to:

- (a) The U.S. Treasury Department's Specially Designated Nationals List;
- (b) The U.S. State Department's Terrorist Exclusion List;
- (c) The United Nations List Pursuant to Security Council Resolution 1390 (2002) and Paragraphs 4(B) or Resolution 1267(1999) and 8(C) of Resolution 1333 (2000);
- (d) The European Union List Implementing Article (2)(3) of Regulation (EC) No. 2580/2001 on Specific Restrictive Measures Directed Against Certain Persons and Entities with a View to Combating Terrorism.

CONFIDENTIALITY

Suppliers with access to confidential (non-public) information from or about F9 Brands, including, but not limited to, Product Specifications, cost and pricing, customer identification and information, and employee identification and information, shall:

- (a) Securely hold and maintain this confidential information in the strictest confidence.
- (b) Not disclose this confidential information to any party without F9 Brands prior written approval, except as required by law, and then only on a need-to-know basis.
- (c) Refrain from discussing or revealing this confidential information in public places or to any third parties without F9 Brands prior written approval.

VIOLATIONS

Compliance by the Supplier with this *Supplier Code of Conduct* is a material condition of any agreement, contract, or Purchase Order between F9 Brands and the Supplier. Violations of this *Supplier Code of Conduct* may result in cancellation of existing orders and termination of the business relationship with the Supplier, at F9 Brands' sole discretion.

CONFIDENTIAL CODE OF ETHICS AND COMPLIANCE HOTLINE

A global confidential ethics hotline is available as a part of F9 Brands' continuing efforts to ensure compliance with our *Code of Ethics & Business Conduct*, our *Supplier Code of Conduct*, and other legal and ethical policies. Information regarding how to access this hotline may be found at: F9Brands.ethicspoint.com.

This confidential tool is available for anyone who has reason to believe a F9 Brands employee, agent, Supplier, or Subcontractor is violating these policies. (Transactional issues such as deliveries, payments, or other related matters should be addressed directly to the appropriate F9 Brands affiliated company, department and employee.)

F9 Brands encourages the reporting of potential policy violations and other misconduct including, without limitation, violations of the *Supplier Code of Conduct*. The hotline also provides a channel for Suppliers to raise concerns involving misconduct by F9 Brands employees. Reports may be made confidentially and will be directed to the F9 Brands Compliance Department, which will investigate and discuss the findings with the appropriate senior executive officer.

Retaliation or penalty against any person who in good faith reports unlawful or inappropriate activity related to this *Supplier Code of Conduct* and/or the audit process may result in termination of the business relationship.





F9 BRANDS INC.

1124 W MCEWEN DR, FRANKLIN, TN 37067