



F9 Brands Supplier Manual

Revised: May 2025

F9 BRANDS INC.

**CABINETS
TO GO** WOW
FOR
LESS.

GRACIOUS HOME
NEW YORK
SINCE 1963

 **SOUTHWIND**
BUILDING PRODUCTS

**LUMBER
LIQUIDATORS**

Table of Contents

- I.INTRODUCTION 3
- II.GENERAL CONDITIONS 4
 - A.Responsibility of Suppliers 4
 - B.Product Requirements 4
 - C.Purchase Order Acknowledgement 4
 - D. Terms and Conditions 4
- III.SELECTION AND APPROVAL OF SUPPLIERS 5
 - A. Overview 5
 - B.Assessment Steps 5
 - C.Assessment Grading 8
- IV.ON-GOING MONITORING 9
 - A.Periodic Monitoring 9
 - B.Renewal Audits 9
 - C.Critical Violations 9
 - D. Product Testing - Regulatory..... 9
- V. Quality Control (QC):..... 10
- VI.COMPLIANCE WITH LAWS (REGULATORY) 11
 - A. EPA TSCA Title VI & CARB (Wood Products)..... 11
 - B.Lacey Act Compliance (Wood Products) 11
 - C. International Trade Compliance 11
 - D.California Proposition 65 12
 - E.VOC (Volatile Organic Chemicals) 12
 - F.CPSC (Consumer Product Safety Commission)..... 12
 - G.FDA (Food & Drug Administration) 12

VII. General Requirements for Labeling & Cartons.....	13
A. Labeling and Carton Markings	13
B. Packaging Specifications (Cartons)	13
C. Inner Packaging Requirements.....	13
VIII. SHIPPING REQUIREMENTS	14
A. Loading Requirements	14
B. International Shipping	14
C. Domestic Shipping.....	15
IX. Wood Products	17
A. EPA TSCA/CARB Requirements	17
Third-Party Certifier (TSCA/CARB).....	17
Formaldehyde Emission Standards and Verification	17
Invoices.....	18
Record Keeping Obligations.....	18
Labeling	19
B. Lacey Act Requirements	19
Chain of Custody.....	19
PPQ 505	19
X. DEFINITIONS.....	21
XI. ATTACHMENTS.....	25
XII. REFERENCE DOCUMENTS.....	25

I. INTRODUCTION

The following Suppliers 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 “Company” or “F9 Brands”).

II. GENERAL CONDITIONS

A. Responsibility of Suppliers

Suppliers are contractually responsible for satisfying all process implementation requirements described in this manual. Supplier must ensure that the supplied products and services comply with F9 Brands requirements provided in specifications and/or other formal 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. All products provided by 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
- Meet provisions set out in this Supplier Manual (as applicable)
- Meet other requirements stated in the purchase order

C. Purchase Order Acknowledgement

Product shall be sold by the Supplier to the Company at the negotiated prices specified in the Purchase Order, which are inclusive of all charges, and no additional charges of any type including shipping, packaging, labeling, testing, inspection, taxes, storage, insurance, boxing, and crating will be added without written consent from the Company. The Company shall not be responsible for interest, fees or other charges, including but not limited to late payment charges. Supplier may not increase a price specified on a Purchase Order without prior written approval from the Company. The Company 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 the Company to a discount, the discount period will begin on the later of the date the invoice is received by the Company or the date the Company 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. Each Purchase Order is accepted by Supplier through either the DocuSign agreement or written acknowledgment. The Supplier must deliver written notice to the Company of Supplier's objection within three (3) business days from the date Supplier received the Purchase Order.

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 the Company 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 Supplier Agreement shall control and be applicable.

III. 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 its 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 shall read and understand the Supplier Code of Conduct requirements and communicate those requirements to their suppliers and subcontractors and to their employees in a manner that is accessible and understandable to such Suppliers and employees
- Cooperate with third-party monitoring, allowing the assessment team to access all facilities and to obtain copies of requested documents 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

F9 Brands retains 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. We do this through a series of questionnaires that are relevant to the supplier’s operations and the product being purchased.

FCPA Due Diligence: F9 Brands requires full compliance with the U.S. Foreign Corrupt Practices Act (“FCPA”) and conducts due diligence in that regard. To facilitate that due diligence, Supplier is required to complete the Supplier Due Diligence Questionnaire, which requests information, including but not limited to, Supplier’s ownership, business practices, and banking relationships, Supplier’s Code of Conduct and other policies and procedures, Supplier’s compliance with laws and regulations, and any violations and penalties assessed against Supplier. Additional information may be requested following review of the Supplier Due Diligence Questionnaire.

Manufacturing Practices: Supplier is required to supply information regarding the location and identification of those 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 Supplier Due Diligence Questionnaire.

Step 2: Onsite Assessment - Scheduling

F9 Brands utilizes 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 audit, with the authority to provide appropriate documents and access through the Facility to complete the assessment. Required management team may include, but not limited to, the following individuals: Plant Manager, Compliance Manager, HR Manager, Sales Manager, Production Manager and/or Quality Manager. The Facility should be in full production during this visit. Visits normally last approximately 2-3 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 the Supplier.

Step 3: Onsite Assessment Process

Each onsite Facility assessment will consist of the following components:

- Opening Meeting: The lead 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, product testing records, and chain of custody records.
- Employee Interviews: Interviews with workers and management provide insight into actual workplace conditions. Workers will 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, dormitory, lavatories, clinic, canteen, laboratories, and nursery. 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 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 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 in the form of a corrective action report or "CAR". In conjunction with F9 Brands and the Auditor, the Supplier will determine the corrective action items and completion time frames pursuant to a Corrective Action Plan or "CAP".

Our auditors categorize CAR findings in the following manner:

1. *Critical CAR*: An observation of a failure to conform to a specified regulatory or legal requirement. (Critical CAR will be highlighted in **RED**).

Critical findings MUST be corrected before Supplier can be approved as a 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
- Physical or sexual abuse
- Bribery or attempted bribery
- Health and safety conditions posing immediate risk to life and limb
- Corruption, deception or falsification of records

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 Critical Violations.

2. *Recommend CAR*: 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 "Recommend CAR" must be included in the CAP. Correction of a Recommend CAR is a mandatory CAP requirement.
3. *Concern*: An observation of a weakness in the quality system, that if left uncorrected, could result in a future Critical or Recommend CAR, but is not representative of a finding of a failure to comply with a stated or implied requirement. Correction of "Concerns" is not a mandatory portion of the CAP. However, we

encourage suppliers to address Concerns with the same level of care and attention as with Recommend CARs and Critical CARs.

F9 Brands recognizes that not all Suppliers may meet the standards established in the Supplier Code of Conduct and the Supplier Manual. However, F9 Brands will expect its Suppliers to remediate CARs 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 status as an approved Supplier, F9 Brands requires verification of implementation of the corrective actions in accordance with the CAR Report and CAP. Supplier shall inform F9 Brands of any corrective actions that cannot be completed in the recommended timeframes. Photographs can be taken as evidence that corrective actions have been implemented. Approved new suppliers will undergo an onsite CAR follow-up assessment (typically within the first three months of starting production), once their CAP has been reviewed and approved by the F9 Brands Compliance Department.

C.Assessment Grading

F9 Brands has adopted 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 FCPA due diligence, onsite audits, the corruption index of those countries where Supplier is located, and past experiences with the Supplier. Set out below are some of the additional factors that are considered.

<p>High Risk</p>	<ul style="list-style-type: none"> ● Pose a potential threat to workers' safety, life, and limb ● Disclose lack of presence of essential management systems to protect the rights and life of workers ● Identify non-compliance with legal requirements, focusing on the presence of legally required documentation or systems and procedures ● Denote systemic inconsistencies or occurrences ● Not disclosing subcontractors or facilities for production of F9 BRANDS Products ● Pose serious harm to employees ● Reflect missing items that have material bearing on assessment (e.g. documentation) ● Incomplete access to one or more of the components that form the assessment; facility walkthrough, employee interviews, and document review ● Lack of appropriate CARB & TSCA certifications or Lacey Act documentation
<p>Medium Risk</p>	<ul style="list-style-type: none"> ● 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 ● Reflect unintentional errors that lead to non-compliance with legal or international requirements with minimum standards ● Denote non-systemic inconsistencies or occurrences
<p>Low Risk</p>	<ul style="list-style-type: none"> ● No CAR findings determined during assessment

IV.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 and chain of custody documentation review, and Suppliers may also be requested 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 being 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 Supplier Due Diligence Questionnaires annually. Full audits are generally conducted on a one, two, or three-year basis depending on a Supplier's risk assessment or at F9 Brands discretion.

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 insure sustained improvement.

D. Product Testing - Regulatory

For any product subject to regulatory requirements, Suppliers are required to provide copies of all 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.

V. 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 receives accurate production schedules. In the event Product is not in production in accordance with the provided production schedule, or if there is need for multiple reinspection's, 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.

- 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 4 samples to the Quality Control (QC) department every 6 months for review. QC will sign off on the approved sample and send 2 back to the Supplier.

VI. 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 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), and particleboard (PB) 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 (i) Supplier, and (ii) 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 the 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 purchase 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 from you.

As a result of Russia’s invasion of the Ukraine, significant trade sanctions are being instituted by the United States and other countries against Russia. While those sanctions, at this point,

do not currently cover products that F9 Brands purchases, it is possible that such products (or certain raw materials and/or component parts thereof) could become subject to such sanctions or be banned from export by Russia in the near future.

Sanctions are applicable not just to finished products but can also apply to raw materials and components parts that come from a sanctioned country, region, entity, or person, even though the final country of origin or seller is appropriately not sanctioned.

D. California Proposition 65

California Proposition 65 (Proposition 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 that 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 the Proposition 65 are required to have warnings placed on their product(s) that are intended to be sold in the state of California.

E. VOC (Volatile Organic Chemicals)

Volatile organic compounds (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.

F. 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 your Product(s), as well as monitor and comply with any amendment changes.

G. FDA (Food & Drug Administration)

The regulation for ingredients in cookware, plates, and other food-contact materials are established by the U.S. Food and Drug Administration (FDA). These regulations are listed in the Code of Federal Regulations (CFR). Certain Products may be subject to this regulation, and it is the responsibility of the Company's Supplier to provide evidence showing that they meet and are monitoring to these regulations, if applicable.

VII. General Requirements for Labeling & Cartons

A. Labeling and Carton Markings

In order to ensure compliance with all applicable labeling laws, all labeling must be submitted for approval before initial shipment, unless otherwise specifically denoted by the Company. Carton markings are at the vendors discretion on whether they are printed directly on the cartons or printed on a label.

- All Products should be labeled with the following:
 - PO Number
 - Barcodes
 - Country Of Origin
 - Carton Quantity
 - Item Number
 - TSCA Label (if applicable)
 - California Proposition 65 (if applicable)
 - Certifications (if applicable)
 - Food Safe (if applicable)
 - Decorative Use Only (if applicable)

B. Packaging Specifications (Cartons)

- Suppliers are responsible for designing packaging that will protect the Product during shipment and maintain the integrity of the Product during storage.
- Recommended packaging below:
 - Minimum of 32 Edge Crush Test (ECT)
 - BC Flute (6 to 7mm thickness) 5-layer 140 pound
 - Corner protection on all four corners inside the carton – use the appropriate size corner guards for the carton and product
 - Rigid side boards
 - Packing material must be used for any space between product and carton
 - Packing tape

C. Inner Packaging Requirements

- a. All Product that contains multiples in a carton must be wrapped and protected whether foam wrap or individually packaged in a carton.
- b. All items within the carton must be properly labeled.

VIII. SHIPPING REQUIREMENTS

A. Loading Requirements

- Containers or trucks must be packed in a way to prevent damage to the Product during shipping. The following criteria must be adhered to during loading:
 - Weight should be distributed with heaviest items supporting light or medium weighted boxes.
 - Product should be loaded with adequate space to safely remove the product without causing damage to adjoining cartons.
 - Avoid standing up long cartons unless wrapped and bound together to prevent injuries or damage.
 - Contents must be adequately secured to prevent shifting during transit.
- Pallets used for shipping must follow the below requirements:
 - International shipping must be on heat-treated pallets with proper certification.
 - Product that is shipped on Pallets must fit securely on the Pallet and may not overhang any side of the Pallet unless explicitly approved by F9 Brands.
 - Total Pallet height (including the Pallet) cannot be higher than 72 inches (182 cm)
 - All Pallets must be in good condition with no loose, damaged, or missing runners or slats.
 - All cartons shipped to F9 Brands on Pallets must be securely held to the Pallet using stretch wrap or non-metal banding.
 - International shipments must use stretch wrap to protect the shipment from saltwater damage.
 - All Pallets received with multiple part numbers must have labels that state “Mixed Load” and list the products. A minimum of one label on each side of the Pallet must be used – 4 labels per Pallet.
- Once the container or truck has been sealed, Supplier must take a picture of the seal for record keeping purposes. If customs or DOT (Department of Transportation) has an issue with a seal, F9 Brands will request the picture for verification.

B. International Shipping

When shipping product internationally, there are specific requirements and considerations than when shipping product domestically. Contracts for international trade may include commercial invoices, emails, and purchase orders. All documents are part of record keeping responsibilities and may be reviewed by U.S. Customs in an audit.

Supplier is responsible for fulfilling any customs obligations for origin marking or labeling requirements, and certification or local content reporting requirements. Supplier will obtain all export licenses and authorizations and pay all export taxes, duties and fees unless otherwise explicitly stated in the purchase order, in which case Supplier will

provide all information and records necessary to enable F9 Brands to obtain those export licenses or authorizations.

Supplier shall execute all required documentation as necessary to comply with the appropriate current Incoterms. Supplier shall warrant that all information and documents provided shall be timely and accurate.

Coordination between F9 Brands and Suppliers will ensure that all information required on the commercial invoice will be available from the time the order is placed until documents are received in-house at F9 Brands. In addition, all parties involved must communicate any changes to the commercial invoice that impacts the information to be submitted to U.S. Customs.

Booking Process

Supplier must book international shipments with freight forwarder origin office 3 weeks in advance of cargo ready date to secure space on vessel in a timely manner. During national holidays in manufacturing country, extra time may be required to book in order to meet agreed upon lead time. Supplier needs to book only when the product will be ready for shipment and not use a booking as a placeholder.

- Maximum of 4 containers for cabinet vendors and maximum of 10 containers for flooring vendors per house bill of lading.
- ISF filing with Expeditors Custom Brokers

Documentation

- Commercial Invoice
- Packing List
- Ocean Bill of Lading
- Telex Releases
- Material Lot Breakdown (if applicable)
- PPQ505 (if applicable)

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

Effective March 22, 2019, an importer of composite wood panels or products containing composite wood is required by U.S. Customs to certify as 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 personnel regarding any issues or concerns that might delay delivery of the applicable documents.

In the event documentation has not been received and approved when the Product reaches the first North American port (including without limitation any port in Canada), **the container will be refused and returned to the Supplier at Supplier expense.**

Telex Releases: In order to facilitate the expeditious clearance of U.S. Customs, Suppliers are to provide telex release of the container within twenty-four hours of the estimated time of delivery at the applicable Port of Entry for customs clearance. Any demurrage, detention or other charges incurred by F9 Brands because of failure of Supplier to release a container for clearance will be charged to Supplier.

C.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 in order to check in the product. 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 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.

IX. 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
2. **Verification Requirements:** Suppliers are required to provide to F9 Brands for each purchase order, **PRIOR TO SHIPMENT**, the following information relative to each product in the purchase order:
 - TPC Quarterly audit report or audit verification letter from each Fabricator and each Panel Producer
 - TPC Quarterly test reports from each Supplier 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. Product where testing does not reflect compliance 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.

*The following is an example of the type of testing that would be required for a purchase order including the following products and is provided for explanation purposes only.

Sample Purchase Order

10 base cabinets & 10 upper cabinets:

- All cabinets have plywood box
- Doors have solid frames with 5mm tMDF center panels
- Lower cabinets have drawers with plywood bottom and 12mm MDF back.
- Plywood is manufactured by subcontractor- supplier A with plywood utilized from two different lot numbers - #21 and #22.
- MDF is manufactured by subcontractor- supplier B with tMDF and MDF utilized from two different lot numbers - tMDF #345 and MDF #456.

The following test results will be required:

- Subcontractor A test results of Lot 21 plywood
- Subcontractor A test results of Lot 22 plywood
- Subcontractor B test results for Lot 345 tMDF
- Subcontractor B test results for Lot 456 MDF
- Supplier testing for Lot 21 plywood
- Supplier testing for Lot 22 plywood
- Supplier testing for Lot 345 tMDF
- Supplier testing for Lot 456 MDF

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 (i) Supplier, and (ii) the composite wood Products and/or composite wood products contained with the Finished Goods Products provided to F9 Brands pursuant to this invoice, are in full compliance with all CARB Phase II and TSCA Title VI emission standards in effect at the time of the manufacture, and that Supplier exercised “reasonable prudent precautions” as referenced in the regulations when sourcing composite wood products for the Products identified herein.”

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”) subject to TSCA Title VI and CARB must include a label meeting TSCA Title VI and CARB 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
 - 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 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 on every SKU as described in carton marking directive.

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, transportation permits, 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.

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.

PPQ 505

This form by the US Department of Agriculture, must be submitted if the type of wood used in F9 Brands Product(s) falls in certain HTS codes. F9 Brands will submit this form through their broker but needs to have the information from the Supplier to properly enter all details. The information that needs to be provided by the Supplier is the following:

- 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

X. 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. **APHIS** means the United States Department of Agricultural Animal and Plant Health Inspection Services
2. **Applicable Laws and Regulations** means 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** means (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. **Bundle** means more than one composite wood product, component part, or finished good fastened together for transportation or sale.
5. **CAP** means a Corrective Action Plan
6. **CAR** means a Corrective Action Report
7. **CARB** means the California Air Resources Board
8. **CITES** means the Convention of International Trade in Endangered Species
9. **Code** means the Supplier Code of Conduct
10. **Compliance Department** maintains oversight for all regulatory requirements applicable to the Product.
11. **Composite core** means a platform for making hardwood plywood or laminated products that consist of particleboard and/or medium density fiberboard, or combination core.
12. **Composite wood component** means a composite wood product utilized in a finished product.
13. **Composite wood product** means hardwood plywood made with a veneer core or composite wood core, medium-density fiberboard, thin medium density fiberboard, or particleboard.
14. **Correction or Corrective Action or CAR** means those actions taken to eliminate a detected nonconformity.
15. **Critical CAR** means an observation of a failure to conform to a specified regulatory or legal requirement.
16. **EPA** means the United States Environmental Protection Agency
17. **F9 Brands** means any subsidiary or affiliate, including but not limited to Cabinets To Go LLC, NewGH, LLC, d/b/a Gracious Home, Thos Baker, and Southwind Building Products.
18. **Fabricator** means a person or entity that incorporates composite wood products into component parts or into finished goods. This includes laminated product producers.

19. **Facility** means any entity that produces, processes or harvests the Products sold to F9 Brands. The Facility may be either be owned or contracted by the Supplier and/or Subcontractor.
20. **FCPA** means the Foreign Corrupt Practices Act
21. **Finished good** means any good or product, other than a panel, that contains hardwood plywood (with a veneer or composite core), particleboard, medium-density fiberboard, or thin medium-density fiberboard 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”.
22. **Hardwood plywood** means a hardwood or decorative panel that is intended for interior use and composed of (as determined under ANSI/HPVA HP-1-2016 (incorporated by reference, see EPA TSCA Title VI § 770.99)) an assembly of layers or plies of veneer, joined by an adhesive with a lumber core, a particleboard core, a medium-density fiberboard core, a hardboard core, a veneer core, or any other special core or special back material. Hardwood plywood does not include military-specified plywood, curved plywood, or any plywood specified in PS 1-09, Structural Plywood (incorporated by reference, see EPA TSCA Title VI § 770.99), or PS 2-10, Performance Standard for Wood-Based Structural-Use Panels (incorporated by reference, see EPA TECA Title VI § 770.99). In addition, hardwood plywood includes laminated products except as provided at EPA TSCA Title VI § 770.4.
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** means any person or entity who imports composite wood products, component parts, or finished 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:
 - a. The entity primarily liable for the payment of any duties on the products; or
 - b. An authorized agent acting on the entity’s behalf.
25. **Lacey Act** means the Lacey Act of 1900, as amended.
26. **Laminated product** means 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** means a manufacturing plant or other facility that manufacturers (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 § 770.4.
28. **Lot** means the panels produced from the beginning of production of a product type 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 product type.
29. **Master Supply Agreement** means an agreement between Supplier and F9 Brands.
30. **Medium-density fiberboard (MDF)** means a panel composed of cellulosic fibers made by dry forming and pressing a resonated fiber mat (as determined under ANSI A208.2-2016 (incorporated by reference, see EPA TSCA Title VI § 770.99)).
31. **Non-complying lot** means any lot of composite wood product represented by a quarterly test value or quality control test result that indicates that the lot exceeds the applicable standard for the particular composite wood product in § 770.10(b). A quality control test result that exceeds the QCL is considered a test result that indicates that the lot exceeds the applicable standard. Future production of the product type(s) represented by a failed quarterly test are not considered certified and will not be accepted by F9 Brands until the product type(s) are re-qualified through a successful quarterly test.
32. **Panel** means a thin (usually rectangular piece of particleboard, medium-density fiberboard, or hardwood plywood. Embossing or imparting of an irregular surface on the composite wood products by the original panel producer during pressing does not remove the product from this definition. Cutting a panel into smaller pieces, without additional fabrication, does not make the panels into a component part or finished good. This does not include items made for the purpose of research and development, provided such items are not sold, supplied, or offered for sale.
33. **Panel producer** means a manufacturing plant or other facility that manufactures (excluding facilities that solely import products) composite wood products on the premises.
34. **Particleboard** means 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 A208.1-2016 (incorporated by reference, see EPA TSCA Title VI § 770.99)). Particleboard does not include any product specified in PS 2-10, (incorporated by reference, see EPA TSCA Title VI § 770.99).
35. **PPQ** means the APHIS Plant and Plant Product Designation form.
36. **Product** means those materials and finished products being supplied to F9 Brands by Supplier, including packaging, instruction, warranties, and materials normally included with such Product.
37. **Product type** means, when referring to composite wood materials, a type of composite wood product, or group of composite wood products, made by the same panel producer with the same resin system that differs from another product type based on panel composition and formaldehyde emission characteristics. Grouped products must have

similar formaldehyde emission characteristics and their emissions must fit the same correlation curve or linear regression.

38. **Production line** means a set of operations and physical industrial or mechanical equipment used to produce a composite wood product in one facility utilizing the same or similar equipment and quality assurance and quality control procedures.
39. **Purchase Order** means the formal document issued by an authorized F9 Brands personnel, setting out the Product that F9 Brands is offering to purchase, including quantity, price, delivery, and other requirements of purchase.
40. **Quality control limit or QCL** means 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 D6007-14 method (incorporated by reference, see EPA TSCA Title VI § 770.99).
41. **Questionnaire(s)** means a set of questions designed to enable us to collect information regarding our suppliers' organizational structure, subcontractors, and compliance programs.
42. **Recommend CAR** means an observation, other than critical, of a deviation from a stated or implied requirement that merits further and continued evaluation.
43. **Resin system** means type of resin used, including but not limited to urea-formaldehyde, soy, phenol-formaldehyde, or melamine-urea-formaldehyde.
44. **Specifications** means the Product Specifications.
45. **Standard Terms and Conditions** means the terms and conditions attached hereto as Attachment B, as may be amended from time to time and posted on F9 Brands websites, [Cabinets To Go](#), [Southwind](#), [Gracious Home](#), [Thos. Baker](#) and [Lumber Liquidators](#).
46. **Supplier** means a supplier, vendor, agent and/or its subcontractors.
47. **Supplier Code of Conduct** means the code of conduct as set out in Attachment A.
48. **Subcontractor** means a provider of component parts to Supplier, means any entity that is contracted by a Supplier or facility to produce, process or harvest Product or component parts to be sold to or used in product manufactured for sell to F9 Brands.
49. **TPC** means a third-party certifier approved by the EPA.
50. **Thin medium-density fiberboard (tMDF)** means medium-density fiberboard that has a thickness less than or equal to 8 millimeters or 0.315 inches.
51. **Unauthorized Subcontracting** means 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.
52. **Worker(s)** means 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.

XI. ATTACHMENTS

- A. [Supplier Code of Conduct](#)
- B. F9 Brands Standard Terms and Conditions - <http://f9brands.com/terms/TCs%20-%20v2.2.24.pdf>

XII. REFERENCE DOCUMENTS

- A. [US EPA TSCA Title VI](#)
- B. [California Air Resources Board ATCM 93120](#)
- C. [Lacey Act](#)
- D. [Plant and Plant Product Declaration \(PPQ Form 505\)](#)