

**CABINETS
TO GO**

SAVE MORE
ON YOUR
DREAM KITCHEN
AND FLOOR

**Code of
Business Conduct & Ethics**

Issue: July 1, 2019

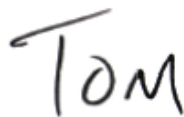
Dear Cabinets To Go Associates:

Since our first store opened in 2008 in Miami, we have been committed to providing quality products to our customers and taking care of our associates. First and foremost, this means conducting our business with the highest of ethical standards. In other words – doing the right thing. And it means insuring that our products are sourced in a responsible manner that protects our customers, employees, suppliers and communities.

Doing the right thing, each and every day, in all aspects of our business, is not always easy. Every day, we are challenged to act in an ethical manner, to comply with the laws that impact our business and to notify others when we see something that needs to be corrected. Insuring we adhere to this principle starts with you reading and understanding this Code of Conduct and Ethics. It provides guidance to help you recognize and deal with situations that require an ethical choice. And it tells you where to go for assistance if you are concerned that our core principles are being compromised.

Cabinets to Go has come a long way since that first store, and our growth is just getting started. Whether you assist customers in our stores, work in our warehouse, or buy product to be sold – our success depends on each one of us, doing the right thing with the highest of ethical standards.

Sincerely,

A handwritten signature in black ink that reads "Tom". The letters are cursive and slightly slanted to the right.

Tom Sullivan
Founder and CEO

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Doing the Right Thing – Every Day

Our Code of Conduct

This is our *Code of Business Conduct and Ethics* (the Code). It is the foundation of our commitment to ethics and compliance and embraces our two key core values: *Do the Right Thing* and *Responsible Sourcing*. Our Code applies to everyone in our organization and is intended to provide you with guidance on how to conduct your everyday business activities, as well as deal with difficult situations that you might encounter. We take compliance with the Code very seriously and expect all employees to comply with the Code.

Your Responsibility: *Doing the Right Thing* means following the Code, the laws where we do business, and the Company's policies and procedures. It means not just following the letter of the law, but the spirit of the law.

Knowing what the right thing is to do is not always obvious. You may not always know the details of certain laws. Or, there may be situations where you just aren't sure what you should do. Understanding and being familiar with the Code can help you in those situations. And when you are in doubt, your manager, Human Resources, and the Office of Ethics and Compliance are there to help you.



Reporting Concerns

If you suspect wrongdoing, whether a violation of the Code, Company policies, or the law, you should report it immediately. If, for any reason, you are uncomfortable reporting a concern to your manager, you may report by:

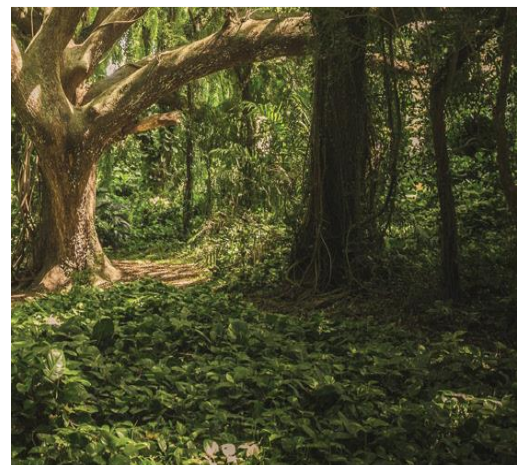
- Contacting your HR representative
- Contacting the Office of Ethics and Compliance through the Hotline by phone 844-369-5636 or online cabinetstogo.ethicspoint.com. This report can be made anonymously using the Ethics and Compliance Hotline.

Zero Tolerance for Retaliation

Retaliation is never allowed against anyone who, in good faith, reports a concern. Good faith means that your concern is honest and accurate to your knowledge, even if it is later discovered you were mistaken. Allegations made maliciously or in bad faith may be subject to disciplinary action.

Responsible Sourcing

We place a high priority on conducting our business in a responsible and sustainable manner. And we work to ensure that our suppliers understand and embrace this principle as well, insuring our suppliers adhere to responsible sourcing, product quality, and manufacturing procedures. Expectations of our suppliers are set out in the *Supplier Code of Conduct* and *Supplier Manual* available on our website and through other documents and training provided to suppliers.



Forestry Policy

We recognize that, through the products we sell, we have an obligation to help protect the world's forests. Not only does our business depend on it, it is the right thing to do. To that end, we place a high priority on conducting our business in a sustainable manner designed to ensure that all wood products sold in our stores originates from well managed forests and legally harvested trees. We do this by working with our vendors to encourage the maintenance of natural forests and environmentally responsible forest practices and by supporting the procurement of wood products from independently certified, well-managed forests.

Cabinets to Go does not accept any wood that is (i) from forests that have been illegally harvested; or (ii) from forestry operations engaged in forest related social conflicts. We work closely with our suppliers who provide wood products to insure they are knowledgeable about harvesting practices and conduct regular audits and monitoring to insure compliance.

Health and Safety

We are committed to insuring that all our products are safe for our consumers and meet all applicable regulatory requirements. We continuously monitor our suppliers' performance and conduct regular product testing to ensure that our products meet the highest of quality standards.

Doing the Right Thing for Our Employees

Our most important asset is our employees. At CTG, we are committed to insuring that our employees are treated with respect and dignity. And we expect our employees to treat our customers, suppliers and other third parties with that same respect and dignity. That means providing a safe and healthy place to work and visit, treating everyone fairly, and prohibiting instances of threats or harassment. Doing the right thing at work is an obligation that we all share.

Safety

Maintaining a safe workplace is the right thing to do. A commitment to safety, including helping to prevent workplace violence, protects us from illness and injury, reduces the time we must be away from work, increases productivity and quality and contributes to overall morale.

Our commitment to a safe and healthy workplace includes maintaining a drug free workplace. Using illegal drugs at any time, using alcohol when on the job or on Company premises or coming to work under the influence of alcohol or drugs is strictly prohibited. Any employee found in violation of this condition is subject to immediate disciplinary action, including termination.

Fair Employment Practices

CTG is an equal opportunity employer committed to ensuring employees work in an environment of mutual respect. We will not discriminate against any employee or applicant with regard to race, color, sex (gender) sexual orientation, gender identity or expression, age, religion, national origin, disability, protected veteran or other uniformed service status or any other characteristic or basis protected by applicable law.

Harassment

CTG does not tolerate harassment in the workplace of any kind. Inappropriate behavior can be physical, verbal or non-verbal. Prohibited behavior includes, but is not limited to, any verbal or physical conduct that could lead to violence, sexual advances, requests for sexual favors or any other unwelcome conduct of a sexual nature, offensive jokes, and racial slurs. Such conduct threatens not only the safety of our employees, 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 Office of Ethics and Compliance. Remember, the Ethics and Compliance Hotline is always available to report your concerns anonymously if you prefer to do so. And retaliation for reporting in good faith is never tolerated.

Conflicts of Interest

A conflict of interest happens when an individual's personal interests' conflict, or even appear to conflict, with our Company's interests. Conflicts of interest can be harmful for our Company because they can give the appearance that something is not fair. Avoiding conflicts of interest is how we earn and keep the trust of our customers and our suppliers, as well as with each other.



Any situation that creates – or even appears to create – conflict between personal and company interests must be avoided, resolved or reported. This means we cannot let our personal social, political or financial interests cloud our judgment or cause us to make business decisions that are not in the best interests of Cabinets to Go.

If you find yourself in a relationship or activity that might pose a conflict of interest, you must disclose it to your manager or the Office of Ethics and Compliance and get written approval from the Office of Ethics and Compliance before you proceed.

Receiving Gifts and Entertainment

Acceptance of gifts and entertainment from current or potential suppliers, vendors or service providers can cause a conflict of interest or give the appearance that you put your personal interests ahead of the Company's best interests. As a general rule, you should not accept gifts and entertainment, except for the limited situations described below in which gifts and entertainment may be accepted as part of normal business activities or common courtesies between business partners.

Gifts and entertainment should never be solicited and when accepted, should be infrequent and a reasonable dollar value. Gifts and entertainment should never influence or appear to influence a business decision. If you have a question about a situation, discuss it with your supervisor or the Office of Ethics and Compliance.

The following examples of gifts and entertainment are never allowed:

- Cash or cash equivalents such as gift cards or gift certificates.
- Free or discounted merchandise or services not available to the general public
- Vendor product samples for personal use
- Travel for an employee or an employee's family member.

The following examples of gifts and entertainment are allowed when infrequent and reasonable;

- Meals that are associated with business activities
- Admission to industry events such as conferences and trade shows and related activities during the event (meals, giveaways, etc.) as long as it is provided to multiple clients or potential clients
- Continuing professional education or development opportunities, such as product knowledge training or other activities to further employee knowledge and skills
- Tickets to sporting or cultural events offered to employees with a market value under \$100 if the offer is for the employee to attend the event with the supplier, vendor or service provider (in no case should an associate solicit tickets)
- Gift baskets and other perishable items provided they are shared with other employees at your work location
- Other nominal gifts under \$100

There are some situations when refusing a gift would be inappropriate, awkward or cause professional embarrassment. Certain gifts may also be impractical to return. If you are faced with these situations, contact the Compliance and Ethics Office to determine proper disposition of the gift.

Giving Gifts and Entertainment

Gifts and entertainment for customers, suppliers, vendors and service providers should be supported by a valid business purpose and should be reasonable under the circumstances. We should always be respectful of the policies of our customers, suppliers, vendors and service providers when considering potential gifts or entertainment.

Any gifts or entertainment for foreign government officials or employees of foreign state-owned enterprises must comply with CTG's *Anti-Bribery and Foreign*

Corrupt Practice Act (FCPA) Compliance Policy. Providing anything of value to local, state or federal official in the U.S. must comply with the CTG *Political Activity and Government Relations Policy*.

Confidentiality

During the course of our jobs, we frequently learn confidential or proprietary information about the Company's business, financial information, and other non-public information that might be of use to competitors, or harmful to the Company. It is your obligation to protect and safeguard the confidentiality of that information. Additionally, just as we expect others to respect the confidentiality of our Company's information, we must also respect the confidential information of third parties, including information you receive regarding customers, suppliers or other third parties. If you have questions regarding whether information is deemed confidential or whether it can be disclosed, contact the Office of Ethics and Compliance for guidance.

Doing the Right Thing for Our Customer

Antitrust and Fair Competition

We are committed to competing fairly and ethically. In most countries, strict laws are in force which prohibit certain business practices. In particular, antitrust and fair competition laws prohibit the fixing or controlling of prices, dividing or allocating geographic markets, product lines or customers, refusing to deal with certain customers, or discriminating among our customers in terms of pricing. Violating these laws can result in significant fines and penalties, not only for the Company, but for you as well.

Antibribery and Foreign Corrupt Practices Act Compliance

It is against our policy to participate in any form of corruption. We will not engage in any form of bribery to gain any benefit for the Company. This prohibition extends to third parties acting on behalf of the Company. 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. “Foreign officials” include employees of any government agency, government-owned business (such as state-owned enterprises), or political party, plus any political candidate. Bribes include cash payments, as well as the giving of gifts or other items of value. Payments made to foreign officials for the purpose of facilitating or expediting actions are also prohibited.

The Company’s commitment to compliance with the FCPA extends to the activities of our vendors. The Company and its individual officers and employees may be held liable for payments made by a third party (sales representative, subcontractor, consultant, agent, or joint venture partner) of anything of value to any foreign official, even if the third party is not subject to the FCPA, and even if the Company is not aware of the payment. Care should be taken to avoid situations involving third parties that might lead to a violation of the FCPA. Before engaging any third

party, you should review CTG's *Anti-Bribery and Foreign Corrupt Practice Act (FCPA) Compliance Policy*.



Resources

We take our obligations to conduct ourselves and our company in an ethical and compliant manner very seriously. Referring to the Code and our policies is your first step when you have questions about whether something is right or what you should do. Other resources are your manager, your HR representative, and the CTG Office of Ethics and Compliance.

Remember, if you have questions or concerns, you have an obligation to raise them. If you are uncomfortable reporting your concerns to your manager or HR representative, 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 cabinetstogo.ethicspoint.com or by telephone at 844-369-5636.