



LL Flooring®



Arrive with Integrity

CODE OF BUSINESS CONDUCT AND ETHICS

A message from Charles Tyson

Team,

Our vision at LL Flooring is to become the customer's first choice for hard surface flooring by providing the best inspiration-to-installation experience. To provide this experience, our customers must trust what we say and what we do. We build this trust by exhibiting ethical behavior in our daily actions.

LL Flooring is committed to promoting an ethical culture built on a foundation of honesty, integrity, inclusion, and respect. LL's Code of Business Conduct and Ethics reflects our shared commitment to this standard and guides our words and actions to ensure that we meet or exceed all applicable laws, regulations, and expectations.

We believe in fostering a diverse and inclusive workplace environment where everyone is treated fairly, and diverse opinions and perspectives are respected. This is not only the right thing to do, but makes us stronger as an organization. We do not tolerate inappropriate behavior by or against our associates, customers, vendors, or other business partners.

We all have an obligation to protect LL's culture and reputation. If you see something that you think might violate the law, a regulation, or our behavioral expectations, speak up! Resources for obtaining guidance and raising concerns can be found later in the Code. You can voice your concerns knowing that we do not tolerate retaliation against anyone who raises a concern in good faith.

Doing the right thing is not always easy, but is always right. Thank you for what you do every day to deliver on our promises to our customers, communities, shareholders, and each other.

Together we can build a strong culture anchored in trust and honesty that will drive a prosperous future for LL Flooring.



Charles Tyson
President and CEO



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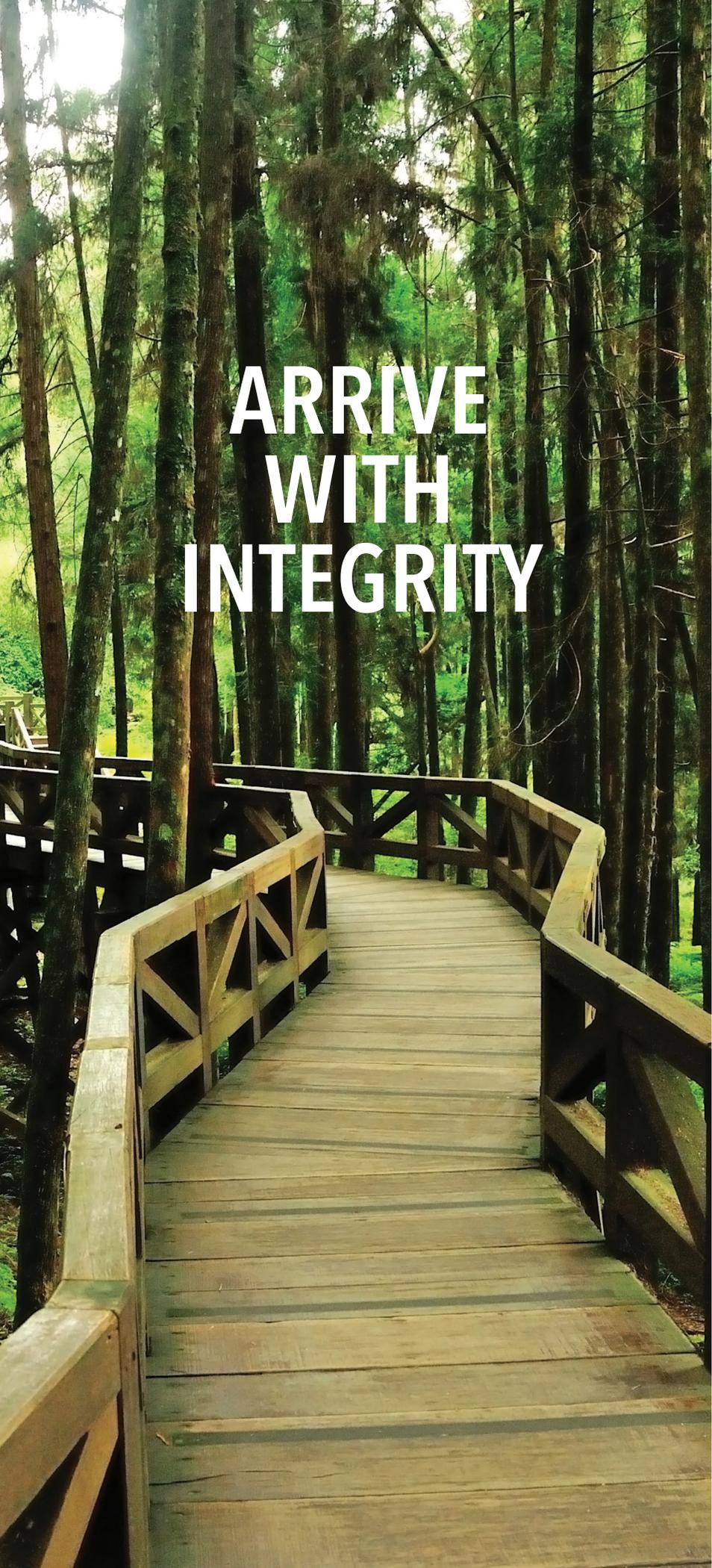
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ARRIVE WITH INTEGRITY

OUR VALUES

Customer Obsessed

Embrace Diversity

Arrive with Integrity

Seize Opportunities

Be Resilient

Own our Outcomes



OUR CODE OF BUSINESS CONDUCT & ETHICS

Nothing is more important to our business success than our reputation, and it is impacted, positively or negatively, by our words and actions. Each of us at LL Flooring has a responsibility to bolster our reputation with all of our stakeholders: our customers, our shareholders, our communities, and each other. We can do this by following our values and striving to exhibit ethical behavior in all of our interactions both within and outside the company on a daily basis.

Your Responsibility

Our Code of Business Conduct & Ethics (the “Code”) is the foundation of our commitment to ethics and compliance. The Code provides guidance for each of us to uphold our values, comply with the law, and support an ethical culture.

The Code applies to all employees, managers, officers, senior financial officers, executive officers, (hereafter collectively, “associate(s)”), and, to the extent applicable, our Board of Directors at LL Flooring (hereafter known as “LL” or “the Company”). Additionally, we expect our vendors, contractors, agents, and other business partners to adhere to similar values as referenced in LL’s Standards for Vendor Partner Conduct when conducting business on our behalf.

Each of us has a responsibility to read and understand this Code and to comply with it fully. Each year, we are required to recommit in writing to the Code and to participate in related training on how we apply it to our daily activities. Our Company’s good reputation and success depends on each of us acting ethically and in compliance with the Code, our policies, and the law at all times while working for the Company.

Compliance with the Code is a condition of employment. If violated, the Company may take prompt disciplinary action up to and including termination of employment. Each of us has a duty to raise concerns and report behavior that appears to violate the Code, corporate policies, or the law.

Responsibility for Managers - As Company leaders, managers have an added responsibility to serve as positive role models and to promote our values and guiding principles. In addition to following the Code, managers are accountable for ensuring that their associates do the same.

Managers are expected to create an environment of openness and transparency and to promote an “open door” policy that allows team members to ask questions and speak up when needed.

Making The Right Decisions

The Code provides guidance to help you apply the Company's standards of conduct, but it cannot anticipate every situation. Sometimes, the right action may not be clear. When faced with a difficult decision, stop and ask yourself these questions:

- Is this legal?
- Is it consistent with our values?
- Is it permitted under the Code and other policies?
- Would I want to see my actions reported online?

If the answer to any of these questions is "No," "Maybe," or "I am not sure," seek guidance before taking any action!

Seeking Help And Raising Concerns

When uncertain about what to do, refer to this Code and related policies for guidance. If unsure about how the Code or policies apply, or if you face an issue or challenge that the Code does not address, seek guidance from your manager or one of the resources listed in the section on "Support & Reporting Resources".

If you become aware of a situation that concerns you, speak up. Speaking up is always the right thing to do. Our commitment to this important standard helps us protect our Company from risks that can harm our reputation and future success.

The Company makes every effort to address questions and concerns raised in a timely and respectful manner. All concerns reported in good faith will be addressed promptly and handled appropriately to include investigation when necessary.

If for any reason you are not comfortable contacting your manager or other LL Flooring resources, or if you prefer to remain anonymous, you can contact our Integrity Concern Hotline. The Integrity Concern Hotline is a dedicated resource available 24 hours a day, 7 days a week. It is managed by an independent, third-party vendor that will document your communication confidentially and report the matter to the Ethics & Compliance Office.

While we encourage callers to provide their names and contact information for any needed follow-up, you may prefer to report anonymously when contacting the Integrity Concern Hotline. In these cases, LL Flooring will respect your desire to remain anonymous to the extent possible under the law.

Non-Retaliation Commitment - Our Company prohibits retaliation in any form against anyone for speaking up in good faith about a potential violation of the Code, Company policies, or the law. Retaliation is a serious violation of our Code and, in some situations, is against the law. If you ever suspect retaliation against yourself or any other associate for speaking up, immediately raise your concerns through any of the resources available to you as outlined in the Code to include our Integrity Concern Hotline.

Support & Reporting Resources

When seeking guidance or raising concerns the following resources are available:

Ethics & Compliance Office: Contact the Chief Ethics & Compliance Officer and/or the Ethics & Compliance Office. These resources maintain an “open door” policy. Feel free to contact them directly with any concerns or questions via one of the methods listed below:

- Ethics & Compliance Office link on the Company’s intranet
- Email (ethics@LLFlooring.com)
- Confidential letter addressed to: LL Flooring, ATTENTION: Chief Ethics & Compliance Officer, 4901 Bakers Mill Lane, Richmond, VA 23230

LL Flooring Management: Contact your manager, Human Resources, or a member of the executive team.

LL Flooring Integrity Concern Hotline: If for any reason you are not comfortable contacting any of the above resources, you may contact LL Flooring’s Integrity Concern Hotline at 1-800-799-3983 (English/Spanish) or 400-880-1047 (Mandarin). You may also contact our Integrity Concern Hotline via the Internet at www.lumberliquidators.ethicspoint.com.

- The LL Flooring Integrity Concern Hotline is a dedicated support resource available 24 hours a day, 7 days a week. It is managed by an independent, third-party vendor that will document your communication confidentially and report the matter to the Ethics & Compliance Office.
- When raising a concern, you will be asked a series of questions that helps our LL Flooring team thoroughly review and respond to the matter.
- While we encourage callers to provide their names and contact information for any needed follow-up, you may prefer to report anonymously when contacting the Integrity Concern Hotline. In these cases, LL Flooring will respect your desire to remain anonymous to the extent possible under the law.

OUR ASSOCIATES AND WORKPLACE

Our people are our greatest asset. We are committed to maintaining a positive and safe workplace where differences are valued, all associates are treated with respect, and all are given equal opportunity to succeed.

Respectful Treatment, Diversity and Equal Opportunity - We support a diverse and inclusive working environment. We treat one another with dignity and respect. We do not tolerate bullying, intimidation, harassment, or discrimination against anyone based on race, gender, sexual orientation, gender identity, religion, color, ethnicity, national origin, age, disability, veteran or disabled veteran status, marital status, genetic testing information, or any other basis prohibited by law.

If you suspect someone, including yourself, has been harassed or discriminated against, immediately raise the issue to your manager or another resource including our Integrity Concern Hotline. Our Company prohibits retaliation against anyone for raising concerns in good faith

Compliance with Employment Laws and Standards - The Company is committed to following all employment laws and regulations including: wage and hour laws, work hours, meal and break times, child labor laws, non-discrimination, anti-harassment, sexual harassment, and other employment standards wherever we do business.

You are expected to be knowledgeable of and comply with all relevant employment laws and standards applicable to your work. Refer to the Associate Handbook for more information and guidance on these important requirements. If you identify areas of concern, please raise them per the Support & Reporting Resources section.



Promoting Health and Safety - A safe work environment inspires trust, empowers associates, and allows us all to contribute and succeed. We are committed to providing a safe and healthy workplace for all associates and customers.

- We comply with all relevant health, safety, and environmental laws and standards including our related Company policies and the Code.
- We are a drug-free workplace. Using illegal drugs at any time, consuming alcohol on the job or on Company premises other than under specific exceptions as defined by corporate policies, or coming to work under the influence of alcohol or drugs is strictly prohibited.
- We do not tolerate violence, threats of violence, or conduct that may threaten or risk the safety of our associates or customers. Workplace violence includes any direct or implied threat or act, intentional or otherwise, that would arouse fear of harm, hostility, or intimidation.
- We prohibit the use of weapons or destructive devices of any kind and at any time while on Company property including parking lots or while engaging in Company business. The Company adheres to all federal and state laws and regulations prohibiting weapons in the workplace including the storage of weapons in private vehicles on Company property.
- We vigorously defend our locations, associates, and customers against the effects of infectious diseases by complying with federal, state, and local regulations as well as Centers for Disease Control guidance as outlined in the Infectious Disease Preparedness and Response Policy.
- Part of a healthy, safe environment is continuous assessment of your surroundings. If you identify developing safety or health risks, please raise them to your manager, or if unresolved, raise them per the Support & Reporting Resources section.

Data Privacy including safeguarding associate information - LL Flooring collects the personal data of our associates, customers, and other business partners for business needs including pay, benefits, advertising, delivery, installation, and product warranties. We are committed to protecting data privacy, and we do this by:

- Collecting data responsibly
- Using data only for authorized purposes
- Sharing data only with those who have a legitimate business need and as permitted by law
- Safeguarding the data while in our possession
- Complying with all applicable data privacy laws concerning individual's rights to control their personal data that is in our care



Workplace Monitoring - To ensure the health and safety of our associates, business partners, and visitors and to protect Company assets, LL Flooring monitors its facilities, property, technology, and workplaces using various methods and resources as permitted by law.

Workplace monitoring is in place to protect all of us and the Company from improper conduct, unsafe conditions or actions, and the misuse, abuse, or theft of property. The Company may need access to its property and other resources at times to meet this objective.

Associates should have no expectation of privacy at work including offices, cubicles, work locations, parking areas, desks, computers, lockers, break areas, or work vehicles as permitted by law. Additionally, the company has the right to electronically monitor all interactions on company-provided devices including computers, laptops, phones, etc. Personal belongings brought into the workplace are subject to search by authorized Company staff or law enforcement officials when deemed appropriate.

PROTECTING COMPANY ASSETS AND INFORMATION

We all have access to Company assets, equipment, information, and other resources to do our jobs. These resources include tangible assets such as equipment, telephones, computers, tools, product inventory, monetary funds, and intangible assets such as trademarks, inventions, Company information, and time.

Use Of Company Equipment And Resources - Each of us has a personal responsibility to protect Company equipment and related assets entrusted to us from loss, theft, misuse, and waste. While our Associate Handbook and other related policies provide more detailed guidance in this area, the following high-level standards are applicable to all associates:

- Follow and comply with all Company policies and guidelines related to the use and protection of company assets including email and other communication tools. Adhere to the Company's cyber security procedures to protect these assets from malware, phishing, or other malicious activities.

- Company resources are for business use only. Limited personal use may be allowed with manager approval and is restricted to basic office services and systems such as telephones, cell phones, and computers. This use must never interfere with work responsibilities or cause the Company any cost or potential financial liability.
- Ensure the appropriateness of any content such as text, audio, and images placed on or sent through Company computers, networks, devices, email, or internet connections. This includes not using copyrighted or otherwise protected material without proper authorization. Email messages, computer information, faxes, text messages, and voicemail are Company property; associates should not have an expectation of privacy when using them, including personal email transmitted through Company systems or devices.

Confidential and Proprietary Information - Confidential Company information, trade secrets, and other proprietary information that is not publicly available is what makes us unique and is critical to our Company's success. As a publicly-traded company, we have additional responsibilities regarding non-public information. We may also have access to confidential information about our customers, business partners, vendors, and other third parties with which we do business. As such, we:

- Never discuss confidential information in public places where it could be overheard.
- Secure all confidential information of the Company, our customers, and business partners, and limit access only to those individuals who have a need to know this information for their jobs.
- Never use Company confidential information for personal or improper use outside of your work, and strictly adhere to all laws and Company policies related to insider trading prohibitions.
- Do not leave confidential or proprietary information exposed at work.
- Always refer any requests for confidential information in a government inquiry to the Legal Department.
- Never disclose confidential information to anyone unless a valid non-disclosure agreement is in place or you have been authorized by the Legal Department in advance.
- Only discuss or share associate personal information such as performance assessments, disciplinary action, or medical and benefits information with LL Flooring management, Human Resources, and others internally with a need to know.

You have a duty to preserve and safeguard the confidentiality of any Company information entrusted to you. You should consult with the Disclosure Committee or the CECO before disclosing information that may impact someone's investment decisions regarding the Company (see Investor Relations Policy). This obligation to maintain confidentiality continues even after you leave LL Flooring.

Use and Reporting of Company Time - Our Company time worked is an important and valuable asset. Hourly, non-exempt associates are responsible for recording all time worked accurately and in a timely manner. Intentionally recording time worked inaccurately is unethical and a violation of our Code.

Insider Trading - Our associates may have access to non-public information that could impact someone's decision to buy or sell shares of stock in our Company if it were disclosed. Such information can include financial information, significant projects that have yet to be announced, changes in executive leadership, or transactions that may affect the price of the stock itself (e.g., unannounced dividends). Trading on this material information is known as "insider trading," and it is unlawful, unethical, and against the Company's Insider Trading Policy. Our associates and those companies and other organizations with which the Company may do business are strictly prohibited from engaging in insider trading themselves, and further, from sharing material information with (i.e., "tipping") family, friends, and acquaintances who may use that information for their own trading purposes. You can find additional guidance regarding this issue in our Insider Trading Policy.

Careful Communications - Communicating effectively within and outside of the company is an important part of what we do. Only designated Company spokespersons are authorized to discuss our business with the news media, equity/finance analysts, or others outside the Company in order to ensure that our communications are accurate, consistent, and in compliance with the law.

If contacted for information by the media, equity/finance analysts, or anyone else outside the Company, do not respond even if you think you know the answer. Politely advise the inquirer that you are not able to provide the information, and immediately refer the inquiry to One Simple Plan (LLmedia@onesimpleplan.com) for media inquiries, Investor Relations for analyst inquiries, or the CECO for all others. Saying nothing and referring the inquiry to an appropriate source protects both you and the Company.





Social Media - Social media sites such as LinkedIn®, Facebook®, Twitter®, Instagram®, TikTok® as well as #LLFlooring have become an important means of communication and sharing. Whether using social media for business or personal reasons, you are expected to act responsibly and exercise good judgment, and you must never disclose any confidential information about our Company, associates, customers, or business partners when communicating in any public forum. Do not present yourself as speaking on behalf of the Company unless specifically authorized to do so. If you list your LL Flooring work affiliation on your personal social media account, you should treat all communications on that account as you would in a professional network.

Think before you post. Be transparent, accurate, and respectful. If you wouldn't want to see your words as a headline in the news, don't post it!

When using social media on Company time or when using Company equipment or systems, follow all Company guidelines and standards related to the permissible use of social media at work to include applicable information security policies and the safeguarding of confidential information and intellectual property.

OUR BUSINESS PARTNER RELATIONSHIPS

Working With Customers - Serving our customers well is essential to our business success. We rely on our associates to demonstrate our Company standards and values in the way we do business with customers each day. Every interaction is an opportunity to promote our Company's commitment.

When working with our customers, keep the following in mind:

- Follow all Company standards, policies, procedures, and guidelines related to customer interactions and business transactions.
- Do not use misleading or false information to describe or advertise our products or services. Be clear, open, and honest when describing our products, providing essential information, and clarifying misunderstandings, so that the customer can make a fully informed decision.

- Accurately document all relevant business terms and costs.
- Never offer benefits, services, pricing, or rewards to customers beyond what is allowed by our policies, the Code, or the law.
- Safeguard customer information entrusted to the Company in accordance with the data privacy policy.



Working with Vendors - Strong, values-based relationships with our business partners are essential to our long-term success. If your work involves working with vendors:

- Select suppliers based on the value, quality, and price of their goods and services free from conflicts of interest or other improper influences.
- Never accept or seek out benefits from a current or potential vendor that appear to compromise your judgment or decision-making.
- Never ask a Company vendor or business partner for special discounts or other considerations for personal purchases.

Dealing with Competitors - We must be honest and fair in the way we compete for business. You should always deal fairly with competitors and not take unfair advantage of them through concealment, abuse of confidential information, misrepresentation of material facts, or any other intentional unfair-dealing practices. In particular, we must:

- Not discuss pricing, production, or markets with competitors
- Not encourage a third party to breach an existing agreement it has with a competitor
- Never act in a way that could be seen as attempting to exclude competitors or control market prices

Conflicts of Interest - Every associate has a responsibility to act in the Company's best interest and to avoid even the appearance of a conflict of interest. A conflict of interest occurs whenever an associate's personal interests interfere or appears to interfere with the interests of our Company or the associate's work duties.

Conflicts of interest can involve:

- Activities or relationships that divide our loyalty or adversely affect our judgment or our ability to perform our job.
- Any situation where we have a personal or financial stake in the outcome of a decision affecting LL Flooring as well as influence over the making of that decision.

A conflict can occur in almost any situation such as the involvement of a family member or other close personal relationship in our business activities where circumstances may cause us to act, or appear to act, in a way that is not in the Company's best interest. See the Related Person Transactions policy for additional information. The following are a few examples of potential conflicts that can arise with our associates:

- Accepting improper benefits from suppliers including kickbacks.
- Doing business with a family member or friend.
- Employment of a family member or close personal relationship at LL Flooring beyond the restrictions outlined in the Associate Handbook.
- Doing business with vendors or suppliers in which you have a personal investment.
- Using Company time, equipment, or resources for outside charitable interests that have not been authorized by the Company.
- Associate purchases from vendors and suppliers that include deals or treatment not available to the general public.
- Outside employment with a competitor, vendor, or customer.

Loans or guarantees by the Company for the benefit of associates could create an improper benefit or conflict of interest. In addition, members of the Board of Directors, executive officers, and their immediate family members are strictly prohibited from obtaining loans or guarantees of financial obligations from the Company.

These examples are not meant to address all potential conflicts that may arise. If you believe a conflict of interest may exist, fully disclose the circumstances to your manager and the Ethics & Compliance Office. The Ethics & Compliance Office will work with you to address the matter and provide guidance and direction as appropriate.

Gifts and Entertainment - In the right situation, the exchange of business courtesies, such as gifts and entertainment, can be a helpful part of establishing and strengthening business relationships. At other times, these gifts and entertainment can create conflicts of interest or potential violations of law if the courtesy is intended to obtain favorable treatment or improperly influence a business decision.

Never accept or exchange any gift or business entertainment from an entity from which our Company purchases, intends to purchase, and/or is being considered to provide products intended for sale in our stores (a "vendor").

In circumstances outside of the supplier relationship described above, giving or receiving novelty or promotional gifts of nominal value (less than \$50 USD) is generally acceptable if:

- The gift is not solicited.
- The exchange happens only occasionally and is given/received openly and transparently.
- The gift is not cash or a cash equivalent (for example, a gift card).
- The exchange does not violate any laws or regulations, policy of the provider's or recipient's companies, or this Code.
- Disclosure of the gift would not harm the reputation of our Company or the people involved.
- The gift is not intended to influence a business decision.
- The gift is not provided to an individual directly involved in a vendor selection process.
- The gift is not provided to a U.S. or foreign government official.

You may offer or accept reasonable entertainment or hospitality such as a meal when on site during appropriate business meetings and review of vendor operations so long as such exchanges comply with the Code.

You are responsible for ensuring that any gifts or business entertainment you provide or receive comply with this Code and the law. If you are unsure about whether a specific gift or entertainment is permissible, or if you suspect a violation under the Code, promptly contact the Ethics & Compliance Office or call the LL Flooring Integrity Concern Hotline.



COMMITMENT TO THE ENVIRONMENT AND OUR COMMUNITY



Corporate Responsibility - We are committed to being socially responsible in all of our business activities. Serving as a good corporate citizen and environmental steward is essential to our long-term success. This commitment means operating the Company in a sustainable way that preserves natural resources for future generations and conducting our business in an ethical manner to include the promotion of human rights.

Commitment to Product Quality, Safety, and Value - Our customers expect and deserve quality, safety, and value when they purchase products from LL Flooring. We have established rigorous programs that include product testing, onsite supplier audits, and supplier risk assessments in order to ensure that vendor partners align with our sourcing and quality commitments as well as our values. LL Flooring has a dedicated team of experts focused on supporting the Company's commitment to and compliance with all applicable laws and standards. Refer all related questions, inquiries, and communications to the Compliance team.

Responsible Sourcing and Sustainability - Because of the nature of the products that we sell, we have a responsibility to respect and protect the environment that we share. We are committed to responsible sourcing and expect our vendor partners to comply with our written Standards for Vendor Partner Conduct. Additionally, we follow rigorous procedures to validate and approve vendor partners for production as well as tracing products in our supply chain to ensure they are sourced responsibly.

Books And Records

Our Company is committed to providing timely, full, fair, accurate, and understandable reporting and disclosures to the public and regulatory authorities. It is the responsibility of each associate to maintain complete and accurate financial and business records that comply with all laws, standards, and guidelines as outlined in the Code and other Company policies.



This includes accurately recognizing and documenting transactions, sales activities, and the proper management of store inventory and other assets in compliance with all related Company policies. This also includes making sure that our financial statements conform to generally accepted accounting principles, the Company's accounting policies, and its system of internal controls. Business records include (but are not limited to) time sheets, bills, invoices, purchase orders, expense reports, payroll and benefits records, and other essential Company data. Associates are also expected to follow all Company records management and retention policies and procedures.

You are required to cooperate fully with and provide complete and accurate information to internal auditors and external auditors. You must never try to improperly influence, coerce, manipulate, or mislead our internal auditors or external auditors regarding our financial statements, accounting and record-keeping practices, or internal controls.

Associates are required to promptly report any observed or suspected irregular, questionable, or unusual accounting practices or activities to the Chief Financial Officer, the Chief Accounting Officer, the Ethics and Compliance Office, your manager, or the Integrity Concern Hotline. Members of the Board of Directors and senior financial officers must promptly bring to the attention of the Board of Directors and the Audit Committee any material information of which he or she may become aware that affects the disclosures made by the Company in its public filings with the Securities and Exchange Commission or in other public communications. In addition, members of the Board of Directors and senior financial officers must also promptly bring to the attention of the Board of Directors and the Audit Committee any:

- Significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data; and
- Any fraud, whether or not material, that involves management or other Team Members who have a significant role in the Company's financial reporting, disclosures, or internal controls.

COMPLIANCE WITH LAWS, STANDARDS, AND GUIDELINES

LL Flooring is committed to compliance with all applicable laws and regulations wherever we operate globally. This commitment includes laws concerning bribery and corruption, antitrust, international trade, and data protection, among others. We also expect our business partners, vendors, contractors, and agents to comply fully with these laws, rules, and regulations when doing business on our behalf.

Preventing Corruption And Bribery – Anti-Corruption Laws

We are committed to doing business honestly and transparently. We prohibit bribery and corruption in any form regardless of where we do business. Bribery is a violation of our Company policy and is illegal under U.S. law as well as the laws of other countries.

While all business dealings are subject to bribery laws, doing business with governments and their related institutions is subject to even more scrutiny than business-to-business dealings. Some business practices that are acceptable in normal business dealings such as providing meals, transportation, or entertainment may be strictly forbidden when dealing with government officials.

The U.S. Foreign Corrupt Practices Act (“FCPA”), for example, generally prohibits promising, offering, or making payment in money, products, or services (anything of value) to foreign government officials, or candidates for foreign political office in exchange for favorable treatment or to influence someone to act improperly for a company’s benefit. Violation of the FCPA and other anti-corruption standards can lead to fines and/or imprisonment.

You are expected to be familiar with all legal and regulatory provisions that relate to the performance of your job, and you must follow the spirit as well as the letter of such laws and regulations in your business dealings. No officer, employee, and/or director of LL Flooring has any authority to engage in conduct inconsistent with applicable U.S. laws and regulations; or to authorize, direct, or condone such conduct by any other person.

If you have questions about laws or regulations related to your job, contact your manager, Compliance, or the Legal Department.

CODE ADMINISTRATION AND GOVERNANCE

Office of Ethics & Compliance - Governance - The LL Flooring Board of Directors is responsible for the oversight of the Ethics & Compliance Program. The management of the Company's Ethics & Compliance Program is the responsibility of the executive leadership team. Day-to-day responsibility is assigned to the Chief Ethics and Compliance Officer. The Chief Ethics and Compliance Officer, with the support of the Ethics and Compliance team, is responsible for the implementation, administration, and maintenance of the Ethics and Compliance program to ensure that it promotes ethical conduct and compliance with the law and that it adheres to a recognized framework for an effective ethics and compliance program.

Administration and Interpretation of the Code - With the oversight of the Chief Ethics & Compliance Officer, the Ethics & Compliance Office is responsible for the administration of this Code including, but not limited to:

- Ensuring the Code adequately represents the Company's values and guiding principles and addresses the relevant laws and standards appropriate to its business and expected conduct
- Ensuring the Code is readily available and accessible to all individuals in the organization and is posted internally and externally as appropriate and required
- Communicating with and educating associates on the Code and related program requirements and resources; monitoring training completions and related responsibilities
- Collaborating with leadership and other associates at all levels to assist in reinforcing the Code and its provisions
- Periodically reviewing the Code for sufficiency, legal requirements, and effectiveness; updating the Code when needed to ensure it remains current with the organization
- Monitoring Company operations to ensure compliance with the Code's provisions and the law
- Working with the Legal Department, Human Resources Department, and other applicable departments and staff to advise the CEO and leadership on interpretation and enforcement of Code standards

Code Applicability - LL Flooring Board of Directors - This Code also applies to members of the LL Flooring Board of Directors. Board members will receive training on their Ethics & Compliance Program oversight responsibilities as well as their specific ethics and compliance responsibilities periodically. Board members should contact the Chief Ethics & Compliance Officer with any questions about the applicability of the Code's provisions to themselves.

Investigations, Enforcement, and Discipline - Adherence to this Code and related Company policies is a condition of employment and does not alter an associate's at-will or contractual relationship with LL Flooring.

Following any credible allegation of a violation of the law, the Code, or Company policies, the Company will initiate an investigation as needed under the circumstances. All associates are expected to cooperate fully with internal investigations when requested. Intentionally impeding an investigation or knowingly omitting or providing false information is a violation of Company policy and can lead to disciplinary action up to and including termination of employment.

Any substantiated violation of the law, the Code, or Company policies will be handled appropriately and in a timely manner to include notifying appropriate authorities if applicable.

Changes, Updates, and Revisions to the Code - The Board of Directors will review and approve any material changes made to the Code. This Code takes precedence over any previous Code, policy, procedure, writing, or oral statement. The Code's current version is made available on the Company internet and intranet sites.

The Code may be modified from time-to-time to keep it current with changes in the business and the laws that govern our Company.

Code Waivers - If a waiver of this Code is sought in a specific situation, the associate or member of the Board of Directors must make a written request to the Chief Ethics & Compliance Officer. Waivers for directors or executive officers must be approved by the LL Flooring Board of Directors. The Company will promptly disclose any waivers as required by law or regulation. Our Company does not generally grant waivers to the Code and will do so only for good cause.

SUPPORT & REPORTING RESOURCES RECAP

When seeking guidance and raising concerns regarding your responsibilities, business practices, compliance with the Code, Company policies, or the law, please note the following:

LL Flooring Ethics & Compliance Office: Contact the Chief Ethics & Compliance Officer or the Ethics & Compliance Office. These resources have an “open door” policy. Feel free to contact them directly with any questions or concerns.

- Dedicated Ethics & Compliance Office link on the Company’s intranet
- By email, ethics@LLFlooring.com
- If preferred, send a confidential letter to the LL Flooring Chief Ethics & Compliance Officer: Chief Ethics & Compliance Officer, LL Flooring, 4901 Bakers Mill Lane, Richmond, VA 23230

LL Flooring Management: Contact your manager, Human Resources, or a member of the executive team.

LL Flooring Integrity Concern Hotline: If for any reason you are not comfortable contacting any of the above resources, or you prefer to remain anonymous, you may contact the LL Flooring Integrity Concern Hotline at 1-800-799-3983 (English/Spanish) or 400-880-1047 (Mandarin). You may also contact our Integrity Concern Hotline via the Internet at www.lumberliquidators.ethicspoint.com.

- The LL Flooring Integrity Concern Hotline is a dedicated support resource available 24 hours a day, 7 days a week. It is managed by an independent, third-party vendor that will document your communication confidentially and report the matter to the Ethics & Compliance Office.
- When raising a concern, callers will be asked a series of questions that helps our LL Flooring team thoroughly review and respond to the matter. Each matter reported is assigned a case number which the caller can use to check the status.
- While we encourage callers to provide their names and contact information for any needed follow-up, you may prefer to report anonymously when contacting the Integrity Concern Hotline. In these cases, LL Flooring will respect your desire to remain anonymous to the extent possible under the law.

In addition to the above resources, for any concerns that involve questionable financial accounting, internal accounting controls, auditing, or other related matters, you may also contact the LL Flooring Board of Directors’ Audit Committee directly by sending a written communication to: LL Flooring, ATTENTION: Chair, Audit Committee of the Board of Directors, 4901 Bakers Mill Lane, Richmond, VA 23230.