



August 19, 2025

**CERTIFICATE OF BUILD AMERICA, BUY AMERICA (BABA) COMPLIANCE FOR CERTAIN
NICHIIHA END PRODUCTS**

To Whom It May Concern:

Thank you for your business with Nichiha USA, Inc. (“**Nichiha**” or the “**Company**”). Per your request, I am pleased to have the opportunity to provide you information regarding whether certain end-products that Nichiha intends to sell to your company comply with the Build America, Buy America (“BABA”) requirements of the Infrastructure Investment and Jobs Act of 2021 (Pub. L. 117- 58, §§ 70901-52) (“**IJA**”). The specific end-products at issue are set forth in **Exhibit A** to this certificate (collectively, the “**Products**”).

Each of the Products in this request has been determined to be a “manufactured product” for BABA purposes. *See* 2 CFR Part 184.3. As such, in order to satisfy applicable BABA requirements, (i) the product must be manufactured in the United States and (ii) the cost of the components of the product that are mined, produced, or manufactured in the United States must be greater than 55 percent of the total cost of all components of the product. *Id.*

Nichiha has extensively reviewed the production, manufacturing, packaging and related operations and information specific to the Products and has determined with advice of counsel that the Products are compliant under applicable BABA requirements for “manufactured products”. More specifically, Nichiha confirmed the Products are: (i) manufactured in the United States; and (ii) the cost of the components of the Products that are mined, produced, or manufactured in the United States is greater than 55 percent of the total cost of all components for each of the Products.

Accordingly, I hereby certify that to the best of my knowledge and belief the Products comply with BABA requirements.

Please be advised that this communication does not constitute legal advice of any kind. Should you have any questions regarding the foregoing or wish to discuss further, please do not hesitate to contact me at myamamoto@nichiha.com or 770-805-9466.

Respectfully,

NICHIIHA USA, INC.

Myamamoto

Michihide Yamamoto

Chief Financial Officer/Secretary

Exhibit A

The Products

Please see attached spreadsheet entitled “Nichiha USA, Inc. - Domestic Manufactured SKUs as of August 19th, 2025.”

Part Description	Part No	Accounting Group	Product Code
ArchitecturalBlock-Gray-1818 Panel	ED6821M	FGCM	714M
ArchitecturalBlock-Gray-Outside Corner	RED6821MP	FGCM	402M
ArchitecturalBlock-Mocha-1818 Panel	ED6824M	FGCM	714M
ArchitecturalBlock-Mocha-Outside Corner	RED6824MP	FGCM	402M
ArchitecturalBlock-Tuscan-1818 Panel	ED6823M	FGCM	714M
ArchitecturalBlock-Tuscan-Outside Corner	RED6823MP	FGCM	402M
CanyonBrick-Shale Brown-1818 Panel	EF2921M	FGCM	702M
CanyonBrick-Shale Brown-Outside Corner	REF2921MP	FGCM	402M
EmpireBlock-3030 Panel	EPC611M	FGCM	706M
EmpireBlock-Outside Corner	REPC601MP	FGCM	402M
Illumination-Bay Blue-1818 Panel	ED680M-BAYBLUE	FGCM	715M
Illumination-Bay Blue-Outside Corner	RED680MP-BAYBLUE	FGCM	402M
Illumination-Blanc-1818 Panel	ED680MP2-BLANC	FGCM	715M
Illumination-Blanc-Outside Corner	RED680MPP2-BLANC	FGCM	402M
Illumination-Chelsea Gray-1818 Panel	ED680M-NC30	FGCM	715M
Illumination-Cotton-1818 Panel	ED680M-COTTON	FGCM	715M
Illumination-Cotton-Outside Corner	RED680MP-COTTON	FGCM	402M
Illumination-Custom Color-1818 Panel	ED680M-CUS2	FGCM	715M
Illumination-Custom Color-1818 Panel-Outside Corner	RED680MP-CUS2	FGCM	402M
Illumination-Custom Color-3030 Panel	EDX240M-CUS2	FGCM	716M
Illumination-Custom Color-3030 Panel-Outside Corner	REDX240MP-CUS2	FGCM	402M
Illumination-Deep Space II-1818 Panel	ED680M-NG70	FGCM	715M
Illumination-Dutch Bros Blue-1818 Panel	ED680M-ND10	FGCM	715M
Illumination-Dutch Bros Blue-Outside Corner	RED680MP-ND10	FGCM	402M
Illumination-Fog-1818 Panel	ED680M-FOG	FGCM	715M
Illumination-Fog-1818 Panel	ED680MP2-FOG	FGCM	715M
Illumination-Fog-Outside Corner	RED680MP-FOG	FGCM	402M
Illumination-Fog-Outside Corner	RED680MPP2-FOG	FGCM	402M
Illumination-Graphite (Wendy's)-1818 Panel	ED680M-WENDYS-GRAPHITE	FGCM	715M
Illumination-Graphite (Wendy's)-Outside Corner	RED680MP-WENDYS-GRAPHITE	FGCM	402M
Illumination-Graphite-1818 Panel	ED680M-GRAPHITE	FGCM	715M
Illumination-Graphite-1818 Panel	ED680MP2-GRAPHITE	FGCM	715M
Illumination-Graphite-Outside Corner	RED680MP-GRAPHITE	FGCM	402M
Illumination-Graphite-Outside Corner	RED680MPP2-GRAPHITE	FGCM	402M
Illumination-Iron Mountain-1818 Panel	ED680M-NC31	FGCM	715M
Illumination-Lava-1818 Panel	ED680M-LAVA	FGCM	715M
Illumination-Lava-Outside Corner	RED680MP-LAVA	FGCM	402M
Illumination-LJS Blue-1818 Panel	ED680M-LJ10	FGCM	715M
Illumination-Nickel-1818 Panel	ED680M-NICKEL	FGCM	715M
Illumination-Nickel-Outside Corner	RED680MP-NICKEL	FGCM	402M
Illumination-Night Shade II-1818 Panel	ED680M-NQ16	FGCM	715M
Illumination-North Creek Brown II-3030 Panel	EDX240M-NK12	FGCM	716M
Illumination-PMS186C Red II-1818 Panel	ED680M-NF60	FGCM	715M
Illumination-PMS186C Red II-Outside Corner	RED680MP-NF60	FGCM	402M
Illumination-PMS207C-1818 Panel	ED680M-NR17	FGCM	715M
Illumination-PMS207C-Outside Corner	RED680MP-NR17	FGCM	402M
Illumination-Primed-1818 Panel	ED680M	FGCM	715M
Illumination-Primed-1818 Panel-Outside Corner	RED680MP	FGCM	402M
Illumination-Primed-1818 Panel-Outside Corner	RED6820MP	FGCM	402M
Illumination-Primed-3030 Panel	EDX240M	FGCM	716M
Illumination-Primed-3030 Panel-Outside Corner	REDX240MP	FGCM	402M
Illumination-Raven-1818 Panel	ED680MP2-RAVEN	FGCM	715M
Illumination-Raven-1818 Panel	ED680M-RAVEN	FGCM	715M
Illumination-Raven-Outside Corner	RED680MPP2-RAVEN	FGCM	402M
Illumination-Raven-Outside Corner	RED680MP-RAVEN	FGCM	402M
Illumination-Repose Gray II-1818 Panel	ED680M-NI90	FGCM	715M
Illumination-Repose Gray II-Outside Corner	RED680MP-NI90	FGCM	402M
Illumination-Russet-1818 Panel	ED680M-RUSSET	FGCM	715M
Illumination-Russet-Outside Corner	RED680MP-RUSSET	FGCM	402M
Illumination-Scarlet (Wendy's)-1818 Panel	ED680M-WENDYS-SCARLET	FGCM	715M
Illumination-Scarlet (Wendy's)-Outside Corner	RED680MP-WENDYS-SCARLET	FGCM	402M
Illumination-Scarlet-1818 Panel	ED680M-SCARLET	FGCM	715M
Illumination-Scarlet-Outside Corner	RED680MP-SCARLET	FGCM	402M
Illumination-Sonic Blue-1818 Panel	ED680M-NS10	FGCM	715M

Part Description	Part No	Accounting Group	Product Code
Illumination-Warm White-1818 Panel	ED680M-WARMWHITE	FGCM	715M
Illumination-Warm White-Outside Corner	RED680MP-WARMWHITE	FGCM	402M
Industrial Block-3030 Panel	EPC601M	FGCM	705M
Industrial Block-Outside Corner	REPC601MP	FGCM	402M
Modern Brick-Midnight-1818 Panel	EPF791M	FGCM	720M
Modern Brick-Midnight-Outside Corner	REPF791MP	FGCM	402M
Novenary-Clay-1818 Panel	ELS704M	FGCM	719M
Novenary-Clay-Outside Corner	RELS704MP	FGCM	402M
Novenary-Ochre-1818 Panel	ELS703M	FGCM	719M
Novenary-Ochre-Outside Corner	RELS703MP	FGCM	402M
Novenary-Opal-1818 Panel	ELS701M	FGCM	719M
Novenary-Opal-Outside Corner	RELS701MP	FGCM	402M
Novenary-Sand-1818 Panel	ELS702M	FGCM	719M
Novenary-Sand-Outside Corner	RELS702MP	FGCM	402M
Novenary-Slate- 1818Panel	ELS705M	FGCM	719M
Novenary-Slate-Outside Corner	RELS705MP	FGCM	402M
PlymouthBrick-Crimson-1818 Panel	EPF151M	FGCM	703M
PlymouthBrick-Crimson-Outside Corner	REPF151MP	FGCM	402M
Polished Sandstone-Dust-1818 Panel	ED642M	FGCM	707M
Polished Sandstone-Dust-Outside Corner	RED642MP	FGCM	402M
Polished Sandstone-Misty Gray-1818 Panel	ED644M	FGCM	707M
Polished Sandstone-Misty Gray-Outside Corner	RED644MP	FGCM	402M
Polished Sandstone-Parchment-1818 Panel	ED641M	FGCM	707M
Polished Sandstone-Parchment-Outside Corner	RED641MP	FGCM	402M
Ribbed-Custom Color-3030 Panel	EDA230M-CUS2	FGCM	709M
Ribbed-Custom Color-Outside Corner	REDA230MP-CUS2	FGCM	402M
Ribbed-Indigo-3030 Panel	EDS2312M	FGCM	708M
Ribbed-Indigo-Outside Corner	REDS2312MP	FGCM	402M
Ribbed-Ivory-3030 Panel	EPS231M	FGCM	708M
Ribbed-Ivory-Outside Corner	REPS231MP	FGCM	402M
Ribbed-Panera Green-3030 Panel	EDA230M-PANERAGREEN	FGCM	709M
Ribbed-Panera Green-Outside Corner	REDA230MP-PANERAGREEN	FGCM	402M
Ribbed-Sealer-3030 Panel	EDA230M	FGCM	716M
RiftSawn-Chestnut-1818 Panel	EPF541M	FGCM	721M
RiftSawn-Chestnut-Outside Corner	REPF541MP	FGCM	402M
RiftSawn-Pecan-1818 Panel	EPF542M	FGCM	721M
RiftSawn-Pecan-Outside Corner	REPF542MP	FGCM	402M
RoughSawn-Espresso-3030 Panel	EPC2410M	FGCM	711M
RoughSawn-Espresso-Outside Corner	REPC2410MP	FGCM	402M
RoughSawn-Smoke-3030 Panel	EPC247M	FGCM	711M
RoughSawn-Smoke-Outside Corner	REPC247MP	FGCM	402M
RoughSawn-Tobacco-3030 Panel	EPC241M	FGCM	711M
RoughSawn-Tobacco-Outside Corner	REPC241MP	FGCM	402M
TuffBlock-Bamboo-1818 Panel	EPF642M	FGCM	717M
TuffBlock-Bamboo-1818 Panel	EPF642M2	FGCM	717M
TuffBlock-Bamboo-Outside Corner	REPF642MP	FGCM	402M
TuffBlock-Custom Color-1818 Panel	EDF640M-CUS2	FGCM	718M
TuffBlock-Custom Color-Large Corner	RDF640MP-CUS2	FGCM	402M
TuffBlock-Custom Color-Large Corner	REDF640MP-CUS2	FGCM	402M
TuffBlock-Pewter-1818 Panel	EPF641M	FGCM	717M
TuffBlock-Pewter-1818 Panel	EPF641M2	FGCM	717M
TuffBlock-Pewter-Outside Corner	REPF641MP	FGCM	402M
TuffBlock-Safety Red-SW4081-1818 Panel	EDF640M-NC03	FGCM	718M
TuffBlock-Sealer-1818 Panel	EDF640M	FGCM	718M
TuffBlock-Steel-1818 Panel	EPF644M	FGCM	717M
TuffBlock-Steel-1818 Panel	EPF644M2	FGCM	717M
TuffBlock-Steel-Outside Corner	REPF644MP	FGCM	402M
TuffBlock-Taupe Tone-1818 Panel	EPF6415M	FGCM	717M
TuffBlock-Taupe Tone-1818 Panel	EPF6415M2	FGCM	717M
TuffBlock-Taupe Tone-Outside Corner	REPF6415MP	FGCM	402M
TuffBlock-Toasty-SW6095-1818 Panel	EDF640M-NA01	FGCM	718M
TuffBlock-Totally Tan-SW6115-1818 Panel	EDF640M-NB02	FGCM	718M
TuffBlock-Walnut-1818 Panel	EPF643M	FGCM	717M
TuffBlock-Walnut-1818 Panel	EPF643M2	FGCM	717M

Part Description	Part No	Accounting Group	Product Code
TuffBlock-Walnut-Outside Corner	REPF643MP	FGCM	402M
VintageBrick Panel-Popeyes Color-1818 Panel	ED450M-POPEYES	FGCM	701M
VintageBrick-Alexandria Buff-1818 Panel	EPF451M	FGCM	701M
VintageBrick-Alexandria Buff-Outside Corner	REPF451MP	FGCM	402M
VintageBrick-Custom Color-1818 Panel	ED450M-CUS2	FGCM	701M
VintageBrick-Painted White-1818 Panel	ED450M-WHITE	FGCM	701M
VintageBrick-Painted White-Outside Corner	RED450MP-WHITE	FGCM	402M
VintageBrick-Popeyes Color-Outside Corner	RED450MP-POPEYES	FGCM	402M
VintageBrick-White Smoke-1818 Panel	ED450M-VINTAGEWHITE	FGCM	701M
VintageBrick-White Smoke-1818 Panel	ED453M	FGCM	701M
VintageBrick-White Smoke-Outside Corner	RED450MP-VINTAGEWHITE	FGCM	402M
VintageBrick-White Smoke-Outside Corner	RED453MP	FGCM	402M
VintageBrick-White Wash-1818 Panel	ED452M	FGCM	701M
VintageBrick-White Wash-Outside Corner	RED452MP	FGCM	402M
VintageWood-Ash-1818 Panel	EPF284M	FGCM	712M
VintageWood-Ash-3030 Panel	EPC764M	FGCM	713M
VintageWood-Ash-Outside Corner	REPC764MP	FGCM	402M
VintageWood-Bark-1818 Panel	EPF283M	FGCM	712M
VintageWood-Bark-3030 Panel	EPC763M	FGCM	713M
VintageWood-Bark-Outside Corner	REPC763MP	FGCM	402M
VintageWood-Blackwood-1818 Panel	EPF288M	FGCM	712M
VintageWood-Blackwood-3030 Panel	EPC768M	FGCM	713M
VintageWood-BlackWood-Outside Corner	REPC768MP	FGCM	402M
VintageWood-Cedar- 3030 Panel	EPC762M	FGCM	713M
VintageWood-Cedar-1818 Panel	EPF282M	FGCM	712M
VintageWood-Cedar-Outside Corner	REPC762MP	FGCM	402M
VintageWood-Poplar-1818 Panel	EPF287M	FGCM	712M
VintageWood-Poplar-3030 Panel	EPC767M	FGCM	713M
VintageWood-Poplar-Outside Corner	REPC767MP	FGCM	402M
VintageWood-Redwood-1818 Panel	EPF285M	FGCM	712M
VintageWood-Redwood-3030 Panel	EPC765M	FGCM	713M
VintageWood-Redwood-Outside Corner	REPC765MP	FGCM	402M
VintageWood-Spruce-1818 Panel	EPF286M	FGCM	712M
VintageWood-Spruce-3030 Panel	EPC766M	FGCM	713M
VintageWood-Spruce-Outside Corner	REPC766MP	FGCM	402M