


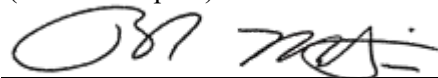
**THOR INDUSTRIES INC**  
**ENVIRONMENTAL MANAGEMENT SYSTEM (EMS) MANUAL**  
**FOR NORTH AMERICAN OPERATIONS**

10/31/2023

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## THOR INDUSTRIES ENVIRONMENTAL POLICY

### Purpose

Enjoying the outdoors in the company of friends and family is essential to our business at THOR Industries, (“THOR” and “we”).<sup>1</sup> We are committed to protecting our environment as we serve our customers and as our business grows. We believe that the RV industry is an influential part of today’s world and through our growth we’ve connected people to each other and brought them into the outdoors. We believe reducing waste and emissions, minimizing environmental impact, and promoting conservation at all of our locations promotes the long-term health of the company while making the world a better place for all.

### Policy

THOR recognizes the importance of environmental protection and will comply with all environmental legislation, regulations and appropriate codes of practice relating to the processes and activities of the company. THOR is committed to carrying out all reasonable measures to continually improve its environmental performance. We aim to:

- Efficiently use materials and resources in our facilities, products and processes;
- Reduce the amount of waste produced;
- Research replacement options for the use of hazardous materials;
- Reduce consumption of raw materials, water and fuel;
- Continuously improve our environmental performance with sharing best practices across THOR subsidiaries;
- Assess environmental impacts when developing new products and when evaluating logistics and distribution of products;
- Consider environmental performance when selecting and evaluating suppliers;
- Assess company facilities and report results to senior leadership;
- Conduct environmental due diligence as part of any merger or acquisition.

### Responsibility

THOR fosters environmental awareness and understanding in all employees, suppliers, customers and other stakeholders. The Board of Directors shall have responsibility for this Environmental Policy.

(Applicable to THOR companies based in the U.S.)

**Revised October 18, 2019**

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<sup>1</sup> The THOR global family of companies represents the world’s largest manufacturer of recreational vehicles with subordinate companies spanning nearly 400 locations in 6 countries. THOR’s Environmental Policy and this EMS apply only to THOR’s North American operations, which are conducted by subsidiary companies with distinct management and controls.



## A LETTER FROM OUR PRESIDENT AND CEO

Today, more than ever, THOR Industries is focused on leading the recreational vehicle (RV) industry to a more sustainable future where our generation and the generations to follow can reap the benefits of being outdoors and connecting with nature to *Go Everywhere, Stay Anywhere*<sup>™</sup>.

Over the past few years, our industry has seen explosive growth. This growth has been fueled by substantial increases in the number of people camping and experiencing the outdoors, the rise of alternative RVs, investments in campgrounds and increased U.S. federal funding of national park improvements. Many campers recognize the benefits offered by the outdoor and RV lifestyles, which allow people the opportunity to connect with nature while maintaining social distance in a safe manner. While our outlook for the long-term growth and continued success of the RV industry has never been more positive, the potential effects of climate change threaten the outdoor and RV lifestyles. As the world's largest manufacturer of RVs, THOR is invested in leading the industry to combat against these threats by taking steps to become a more sustainable company and to help reduce greenhouse gas (GHG) emissions in both the near and long term.

In support of our sustainability mission, in December 2021, we acquired Elkhart Composites, Inc., a maker of a proprietary composite material sold under the "Elkboard" brand name. Elkboard, used in the RV industry to construct sidewalls, helps alleviate the industry's reliance on traditional lauan-based sidewalls sourced from tropical hardwood forests. This composite material is approximately 25% lighter and is more durable than conventional lauan. The acquisition of Elkhart Composites is just one of the many ways we continue to progress towards becoming a more sustainable manufacturer.

Driving towards our long-term goal to be carbon net-neutral by 2050, we continue working, in the near term, to reduce the amount of emissions discharged during the manufacture of our products by reducing energy intensity, financing renewable energy self-generation and investing in various carbon sequestering and/or renewable energy credit (REC) projects. Our efforts are already paying off. Last year, our European operations reached net-neutral carbon emissions through a combination of these initiatives, and our sustainability journey in Europe does not end there.

In Fiscal Year 2022, our European operations began investing in the expansion of renewable energies, energy-efficient systems and energy generation from the sun and bio mass. Europe has been a leader in the global fight against climate change, and we are leveraging the experiences of our European facilities as we pursue net-neutral carbon emissions from our North American and global operations by the year 2050.



In the long term, and consistent with our operational strategy, we are also pursuing reduction of GHG emissions through the development and sale of our innovative electric offerings. The first two such concepts, the electric THOR Vision Vehicle™ motorhome and the towable AIRSTREAM® eStream™ travel trailer, are part of our eMobility strategy that we initiated several years ago. THOR’s Vision Vehicle™ is designed to maximize chassis performance. Our Airstream eStream™ is designed to enable the trailer to move in harmony with the tow vehicle, reducing the pulling effect required from the tow vehicle, resulting in increasing the range of an electric tow vehicle and fuel efficiency in a gas tow vehicle. In support of our efforts to move to an electrified future, we have made a significant investment in evaluating lightweight alternatives to traditional designs and in developing cutting edge aerodynamics to improve vehicle efficiency. This investment will help propel our strategy to extend the range in our electric RVs and also bring relief today as we reduce weight and drag to improve the efficiency of our motorized and towable RVs. Our eMobility strategy is an exciting plan to move THOR and the RV industry into the electric future.

In July 2022, we made another strategic move to further demonstrate our commitment to a much larger vision of energy sustainability through our investment in Dragonfly Energy, a leading deep cycle lithium-ion battery producer to the RV and outdoor industries. Dragonfly’s patented all-solid-state cell technology is displacing lead-acid batteries across a wide range of end-markets, including RVs, and enables a more sustainable and reliable smart-energy grid.

As part of our overall sustainability strategy, we are also taking measures to combat threats to the outdoor lifestyle. In Fiscal Year 2022, we completed a multi-year commitment to the National Forest Foundation (NFF), the only nonprofit dedicated to preserving national forests and grasslands. Our investment supported NFF’s mission to preserve the long-term vitality and sustainability of over 193 million acres of land. Additionally, THOR committed to funding the planting of 500,000 trees which will help restore vital forest ecosystems, improve air quality and offset U.S. emissions, among other things. More recently, we announced a new phase of this partnership with even deeper investment by THOR as we seek to help empower NFF to drive a sustainable solution for our National Forests.

As we continue our efforts to invest in positive ways to combat the climate changes that threaten the outdoor and RV lifestyles, we are also focused on raising social awareness to equity and inclusion issues in the outdoor arena. We believe diversity is a mainspring for sustainable development, and raising awareness to these issues in the outdoor space is a priority for THOR. As such, in 2021, we partnered with the Outdoor Recreation Roundtable (ORR) to establish and fund the Together Outdoors coalition, which works to make the outdoors a more inviting place through education, inclusion, equity and action.



As part of our continued commitment to promote inclusivity in the outdoors and to provide opportunities for all people to get out into nature, in August 2022, we entered into a two-year partnership with Girl Scouts of the USA (GSUSA). As part of this commitment, THOR is the sponsor of GSUSA's largest and most popular outdoor event, Girl Scouts Love State Parks. The annual event is hosted in nearly 500 state parks across all 50 states and Puerto Rico, and as part of this sponsorship, Girl Scouts is incorporating THOR's own sustainability program, Pick Up America, into its park stewardship efforts. We are extremely proud to be working with Girl Scouts, not only because they are an incredible organization but because our core values align so well. Girl Scouts works with girls from all different backgrounds to provide life lessons, offer leadership skills and get them connected with nature and with each other.

Another way THOR is supporting and investing in the education of our youth and getting them introduced to the outdoor lifestyle is through our LEAP Program. LEAP stands for **L**earn, **E**ngage, **A**chieve and **P**erform, and the program offers local students an immersive RV industry experience where THOR team members teach the students about business management, team-building skills, product design, engineering and more. We engage the students in problem-solving challenges they might face in a manufacturing environment or engineering office. The program seeks to generate not only an interest in and appreciation of the RV industry, but also allow them to experience the adventure of the outdoors lifestyle and the fun RVs can bring to the outdoors.

Our inclusivity and developmental activities continue beyond our ORR / GSUSA partnerships and our LEAP Program and extend to our corporate and operating company team members. We established a Diversity, Equity and Inclusion (DEI) Framework that focuses on four areas: 1) executive leadership commitment and accountability, 2) a diverse workplace, 3) a connected culture and 4) an exceptional employer brand. It is our belief an inclusive and diverse workforce supports strong sustained performance and growth in the long term. Furthermore, establishing an inclusive work environment will enable us to attract talented team members and allows us to be more innovative and responsive to consumer needs.

Our sustainability journey continues to progress quickly. We will continue to lead the RV industry down the path of creating a better outdoors for generations to come as well as creating a more inclusive workplace where all team members feel welcome, encouraged and heard. A sustainable future bodes well for the future of our Company, our stakeholders and the RV industry and for the greater outdoors and all it has to offer.

Sincerely,  
Bob Martin  
President and CEO



## 1. ENVIRONMENTAL MANAGEMENT SYSTEM OVERVIEW

An Environmental Management System (EMS) has been implemented in order to improve upon the environmental performance of THOR. This EMS manual defines the scope of the THOR EMS. This EMS applies to all of THOR's North American operations, including all subsidiaries and facilities operating in United States.

The manual will be controlled by the THOR General Counsel who serves as the EMS Champion for THOR. This individual is responsible for maintaining an up-to-date manual that includes all revisions and modifications. The EMS Champion is also responsible for ensuring that all applicable subsidiaries receive copies of this document and subsequent revisions.

### **What is an Environmental Management System?<sup>2</sup>**

An EMS is a framework that helps an organization achieve its environmental goals through consistent review, evaluation, and improvement of its environmental performance. The assumption is that this consistent review and evaluation will identify opportunities for improving and implementing the environmental performance of the organization. The EMS itself does not dictate a level of environmental performance that must be achieved; each organization's EMS is tailored to its own individual objectives and targets.

An EMS helps an organization address its regulatory requirements in a systematic and cost-effective manner. This proactive approach can help reduce the risk of non-compliance and improve health and safety practices for employees and the public. An EMS can also help address non-regulated issues, such as energy conservation, and can promote stronger operational control and employee stewardship. Basic Elements of an EMS include the following:

- Reviewing the organization's environmental goals;
- Analyzing its environmental impacts and compliance obligations (or legal and other requirements);
- Setting environmental objectives and targets to reduce environmental impacts and conform with compliance obligations;
- Establishing programs to meet these objectives and targets;
- Monitoring and measuring progress in achieving the objectives;
- Ensuring employees' environmental awareness and competence; and,

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<sup>2</sup> The following information comes from the EPA website at <https://www.epa.gov/ems/learn-about-environmental-management-systems#what-is-an-EMS>

- Reviewing progress of the EMS and achieving improvements.

## THOR's Environmental Management System Process

Our EMS supports our commitment to reducing waste, minimizing environmental impact and promoting conservation. The goal of the policy is to boost sustainability and environmental awareness at all levels of our business, as well as among our suppliers, customers and other stakeholders. Our EMS, while not currently ISO 14001 attested, was modeled for such compliance and contains a set of processes and practices that enable the THOR family of companies to reduce their environmental impacts and increase operating efficiencies. As such, we will follow the ISO 14001 process as laid out on the EPA website<sup>3</sup>:

### EMS Under ISO 14001

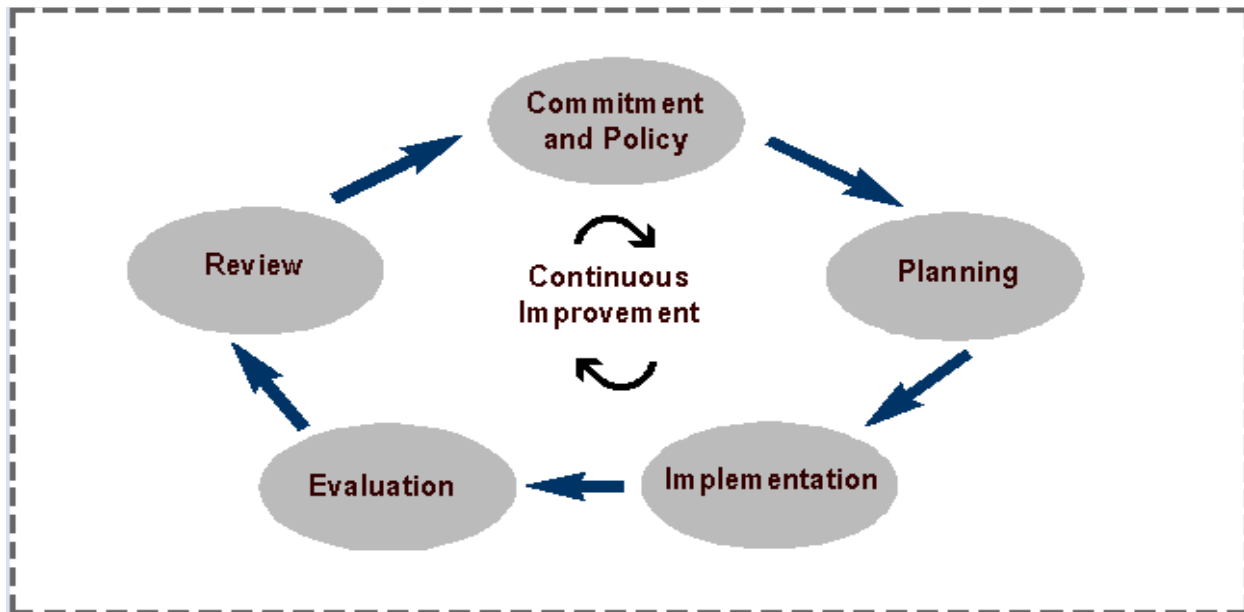


Figure 1: The continuous improvement cycle.

An EMS encourages an organization to continuously improve its environmental performance by following a repeating cycle (see figure 1). The organization first commits to an environmental policy, then uses its policy as a basis for establishing a plan, which sets objectives and targets for improving environmental performance. The next step is implementation. After that, the organization evaluates its environmental performance to see whether the objectives and targets are being met. If targets are not being met, corrective action is taken. The results of this evaluation are then reviewed by top management to see if the EMS is working. Management revisits the environmental policy and sets new targets in a revised plan. The company then implements the revised plan. The cycle repeats, and continuous improvement occurs.

<sup>3</sup> The following information comes from the EPA website at <https://www.epa.gov/ems/learn-about-environmental-management-systems#what-is-an-EMS>





The five main stages of an EMS are:

**1. Commitment and Policy** - Top management commits to environmental improvement and establishes the organization's environmental policy. The policy is the foundation of the EMS.

**2. Planning** - An organization first identifies environmental aspects of its operations. Environmental aspects are those items, such as air pollutants or hazardous waste, that can have negative impacts on people and/or the environment. An organization then determines which aspects are significant by choosing criteria considered most important by the organization. For example, an organization may choose worker health and safety, environmental compliance, and cost as its criteria. Once significant environmental aspects are determined, an organization sets objectives and targets. An objective is an overall environmental goal (e.g., minimize use of chemical X). A target is a detailed, quantified requirement that arises from the objectives (e.g., reduce use of chemical X by 25% by September 2030). The final part of the planning stage is devising an action plan for meeting the targets. This includes designating responsibilities, establishing a schedule, and outlining clearly defined steps to meet the targets.

**3. Implementation** - An organization follows through with the action plan using the necessary resources (human, financial, etc.). An important component is employee training and awareness for all employees (including interns, contractors, etc.). Other steps in the implementation stage include documentation, following operating procedures, and setting up internal and external communication lines.

**4. Evaluation** - A company monitors its operations to evaluate whether objectives and targets are being met. If not, the company takes corrective action.

**5. Review** - Top management reviews the results of the evaluation to see if the EMS is working. Management determines whether the original environmental policy is consistent with the organization's values. The plan is then revised to optimize the effectiveness of the EMS. The review stage creates a loop of continuous improvement for a company.

THOR will implement this continuous review and improvement cycle on a consistent basis with modification being made as needed, but no less than annually.

### **THOR's Environmental Management System**

The EMS describes and defines the environmental management program across THOR, which provides the process to achieve our goals of strict legal compliance, sustainable development and climate action. The EMS describes THOR's environmental sustainability goals as well as establishing process to track our progress towards those goals.



The EMS also establishes procedures to ensure appropriate internal/external communication, consistent training for environmental professionals and legal compliance across our decentralized corporate structure. The principal processes described in this manual are:

- Reporting Procedures
- Relation with Regulatory Agencies
- Environmental Training Program
- Environmental Records Management
- Environmental Management of Real Estate
- Inactive, Closed & Divested Sites
- Air Emissions Management
- PCB Management
- Asbestos Management
- Spill Prevention
- Waste water Management
- Waste Handling & Minimization
- Community Right to Know Planning

The EMS provides a mechanism for environmental management throughout all functional areas of our company. The EMS is designed to cover environmental issues that a facility can control and directly manage as well as issues it does not control or directly manage but can be expected to influence.

## 2. THOR SUSTAINABILITY & CLIMATE CHANGE GOALS

Our environmental sustainability priorities focus on 1) Climate Action and 2) Clean Water and Sanitation. THOR is invested in leading the industry in the fight against environmental threats to the outdoor and RV lifestyles, and in support of these efforts, we became a signatory to Business Ambition for 1.5°C. We are committed to our goal of net-neutral carbon Green House Gas (GHG) emissions in or before 2050, with an interim target of a 50% reduction in Scope 1<sup>4</sup> and Scope 2<sup>5</sup> GHG emissions on or before 2030.

During Fiscal Year 2022, as a result of our previous \$8 million investment in solar electric power self-generation, the majority of this capacity became operational and generated 3,266 MWH of clean energy to support our local communities, eliminating 2,337 MT of GHG emissions.

As part of our commitment to Business Ambition for 1.5° C, we continue to evaluate and refine our analysis of our Scope 3 emissions across the 15 GHG Protocol categories, analyzing our upstream and downstream value chains. Our strategy to reduce Scope 3 GHG emissions<sup>6</sup> includes the following priorities:

- Reducing our upstream Scope 3 emissions by working with our supply chain to reduce GHG emissions and to increase their sustainability efforts in order to achieve a more positive impact on the environment.
- Reducing downstream Scope 3 emissions by increasing our innovation efforts to not only automate our operations to reduce waste but to allow our customers to use our products in a more energy-efficient manner and to create sustainable products that allow for more efficient usage of energy and water and the reduction of GHG emissions.

Our environmental policy supports our commitment to reducing waste, minimizing environmental impact and promoting conservation. The goal of the policy is to boost sustainability and environmental awareness at all levels of our business, as well as among our suppliers, customers and other stakeholders. Our EMS, while not currently ISO 14001 attested, was modeled for such compliance and contains a set of processes and practices that enable the THOR family of companies to reduce their environmental impacts and increase operating efficiencies.

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<sup>4</sup> Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles).

<sup>5</sup> Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling. Although scope 2 emissions physically occur at the facility where they are generated, they are accounted for in an organization's GHG inventory because they are a result of the organization's energy use.

<sup>6</sup> Scope 3 emissions are the result of activities from assets not owned or controlled by the reporting organization, but that the organization indirectly impacts in its value chain. Scope 3 emissions include all sources not within an organization's scope 1 and 2 boundary. The scope 3 emissions for one organization are the scope 1 and 2 emissions of another organization. Scope 3 emissions, also referred to as value chain emissions, often represent the majority of an organization's total GHG emissions.



## **Thor's Environmental Sustainability Strategy**

We are committed to design and responsibly manufacture innovative products that allow our customers the freedom and flexibility to enjoy the outdoors and connect with nature in a sustainable manner, whenever and wherever they want. In order to accomplish this goal, THOR strives to lead the RV industry towards a more sustainable manufacturing process, while directly supporting conservation efforts.

Minimizing our impact on the planet and contributing to a more sustainable future is a key focus area in our overall sustainability strategy. In an effort to act to combat climate change and its impacts, our environmental strategy focuses on reducing GHG emissions, reducing waste to landfill and using water in a more conservative manner. As part of our environmental strategy, we are focused on creating innovative solutions including, but not limited to: 1) selective automation initiatives at our plants to create lighter-weight products with higher quality and less waste, 2) sustainable product innovations that enable more efficient usage of onboard vehicle resources like water and energy, 3) smart vehicles that make it easier for consumers to use our products and better understand their resource usage to encourage more sustainable behaviors and 4) the development of electric recreational vehicles, both motorized and towable, to reduce reliance on internal combustion engines, thereby helping to drive lower GHG emissions.

Our sustainability strategy reflects input from our stakeholders, results of our sustainability risk management process and our identified sustainability priorities. We continue to build and advance our sustainability strategy to identify opportunities for improvement across our company to meet the needs of our team members, partners, consumers, and communities while actively addressing our impact on the environment. Our sustainability strategy aligns with our business strategy and focuses on sustainability and environmental compliance.

### **Sustainable Risk Management**

THOR has a well-developed enterprise risk management (ERM) process based on the Committee of the Sponsoring Organizations of the Treadway Commission Enterprise Risk Management – Integrated Framework. THOR's ERM process involves an annual assessment of risks facing the company, typically highlighting a one-year time horizon, where participants rank a number of risks based on financial impact and likelihood of occurrence. The top ten risks, identified as a result of the annual ERM survey, are reviewed with THOR's Executive Leadership Team and Board of Directors.

While the formal ERM survey process occurs once a year, our ERM program also includes a less formal, dynamic risk assessment process that takes place throughout the year. In this process, management continually observes and analyzes potential risks and hazards facing THOR and reports these risks, along with identified mitigation plans, to the Board of Directors on a regular basis.

New in our Fiscal Year 2022, we expanded our ERM program to include more sustainability and climate related risks for analysis and consideration. As part of our annual ERM survey, respondents were not only asked to rank a list of sustainability and climate-related risks in the



short-term, but they were also asked to self-identify risks around sustainability related topics over medium and long-term time horizons.

## **Commitment to Combat Climate Change**

THOR is paving the way to a net-zero future by signing the UN Global Compact Business Ambition for 1.5°C Commitment. As part of its focus on Environmental, Social & Governance (ESG), we have pledged net-zero greenhouse gas emissions targets by 2050 to help meet a 1.5°C future.

The goal of the Business Ambition for 1.5°C campaign is to encourage companies to set emissions reduction targets consistent with keeping global warming to 1.5°C above pre-industrial levels. Entering the initial phase of the commitment, we will develop and publish a plan within two years detailing the specific actions it will be taking to achieve net-zero emissions. The plan will be backed by interim science-based targets.

“Signing the Business Ambition for 1.5°C Commitment is the first critical step to ensure responsible and sustainable global operations across the THOR family of companies,” stated Bob Martin, THOR President and CEO. “Our mission is to connect people with the outdoors, and families with each other. Our efforts to become greenhouse gas net-neutral will play an important role in making sure the outdoors remain available and desirable for generations of RVers to come.”

In accordance with the Business Ambition for 1.5°C Commitment, we published our plan to meet net-zero greenhouse gas emissions annually as part of our Sustainability Report.<sup>7</sup>

The Erwin Hymer Group (EHG), a European subsidiary, provides a great example of what everyone of our companies can do to lead the way in reducing CO<sub>2</sub> emissions and conserving natural resources. Their guiding principles are: avoid - reduce - compensate. EHG has already made good progress on the path to a CO<sub>2</sub> -free future:

- Between 2018 and 2020, CO<sub>2</sub> emissions were reduced more than 50% at our EHG European production sites
- By 2030, at the latest, the goal is to reduce CO<sub>2</sub> emissions by a further 50%
- By 2050, at the latest, EHG is aiming to have a completely climate-neutral value chain
- Unavoidable CO<sub>2</sub> emissions were offset through certified projects with the highest quality standards

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<sup>7</sup> The most recent report covers our global operations for the fiscal year ended July 31, 2022 (“Fiscal Year 2022”). The data in the report is not externally verified and may occasionally be restated due to improvements in data collection methodology.



## The Way Forward

This EMS supports the CDP's<sup>8</sup> mission to see a thriving economy that works for people and planet in the long term, and we agree that disclosure is an essential first step to drive environmental action. As such, in July 2022, as part of our commitment to annually report carbon emissions data, we submitted our second submission of the CDP's Carbon & Climate Questionnaire.

Emissions data is calculated using actual energy consumption. Greenhouse gas emissions are calculated using the EPA Simplified GHG Calculator (SGEC), which summarizes output in CO<sub>2</sub>, CH<sub>4</sub> and N<sub>2</sub>O, collectively reported as CO<sub>2</sub> equivalents. For the purposes of this report, we are using greenhouse gas, CO<sub>2</sub> equivalents and carbon emissions interchangeably. Scope 2 emissions are reported using market actuals as provided by electricity providers. This data is characterized as absolute or gross emissions and normalized as a factor of USD revenue.

Our baseline data is adjusted as we acquire new operating companies. During the year of acquisition, we work with the new company to understand their Scope 1 and Scope 2 emissions and start collecting data. During the full fiscal year after acquisition and following GHG Protocol, we analyze the emissions data for the full fiscal year and adjust our baseline accordingly. During Fiscal Year 2022, we adjusted our Fiscal Year 2019 baseline emissions data, as well as comparative data for Fiscal Years 2020 and 2021, as a result of our acquisition of Tiffin Motor Homes, Inc. and affiliated companies, which were acquired during the Fiscal Year 2021.

The EMS provides the strategic framework to allow us to continue to move forward to achieve our environmental goals while still maintaining our competitive business edge in the RV industry. We will continue to track achievement of our goals while refining the EMS to more effectively address our environmental needs.

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<sup>8</sup> CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, cities, states and regions to manage their environmental impacts. Over the past 20 years we have created a system that has resulted in unparalleled engagement on environmental issues worldwide.



### 3. THOR Environmental Team

**THOR Industries President/Chief Executive Officer** – Overall responsibility of ultimate oversight for EMS Champion and environmental affairs across THOR Industries. Approves EMS.

**Senior Vice President/General Counsel** – Serves as EMS Champion (EMS Lead) reporting directly to the CEO on the EMS and related environmental matters. Responsible for environmental affairs and compliance across THOR Industries. Responsible for maintaining an up-to-date EMS manual that includes all revisions and modifications. The EMS Champion is also responsible for ensuring all applicable operating companies receive copies of the most up-to-date EMS manual.

**Corporate Environmental Health and Safety Manager** – Responsible for supporting all THOR operating companies with the implementation process and continued management of the EMS. Member of the Corporate Environmental Affairs Office.

**Corporate Environmental Counsel** – Responsible for providing legal advice to THOR and its subsidiaries on environmental matters as well as overseeing permissibility of THOR's environmental affairs. Member of the Corporate Environmental Affairs Office.

**Corporate Environmental Affairs Office** – Composed of Corporate Environmental Health and Safety Manager, Corporate Environmental Counsel and any other appointed individuals. This group is responsible for supporting THOR's operating companies with environmental affairs and data collection for accurate reporting to various government agencies. Advises THOR leadership on environmental matters across the company.

**Environmental Coordinator** – Responsible individual at each operating company that oversees the entirety of their environmental program.

**Plant/Facility Environmental Coordinator** – Responsible individual at each operating plant or facility that oversees the entirety of their environmental program at that location.

**Plant/Facility Manager** – Individual(s) responsible for day-day management of each plant or facility within THOR's operating companies.



## **THOR INDUSTRIES INC EMS 01**

### **ENVIRONMENTAL PROCEDURES & REPORTING**

**SCOPE:** All THOR manufacturing operations, service/parts centers and offices.

**PURPOSE:** To establish procedures and processes that facilitate two types of environmental reporting:

- 1) Communication between operating facilities and Corporate staff
- 2) Spill and incident reporting requirements

#### **BACKGROUND**

The U.S. Environmental Protection Agency (EPA), state, and local authorities regulate industrial facilities in the United States.

U.S. environmental laws and regulations give broad authority to regulatory agencies to issue construction and operating permits, conduct inspections, and take enforcement actions as needed. These laws and regulations also impose specific obligations on owners and operators of industrial facilities, including the reporting of spills, emission excursions, discovery of old disposal sites, etc.

THOR expects the plant or facility manager and the environmental coordinator of each operating facility to do the following to manage risks and minimize environmental liabilities:

- Comply with applicable environmental requirements.
- Use good operating practices, beyond strict regulatory compliance.
- Communicate regularly with the THOR Environmental Affairs Office to provide environmental status, seek advice, and obtain regulatory updates.

#### **GUIDANCE PLAN**

##### **Facility Emission & Waste Tracking**

All THOR manufacturing operations, service/parts centers and offices shall use the ERA data system for Air and Superfund Amendments and Reauthorization Act (SARA) reporting and compliance. Facilities will begin using the ERA System provided by THOR to track Air emission from chemicals used at the facility in order to ensure compliance with their Air Permits. Facilities will also use ERA System to track waste covered by SARA to ensure compliance.





## Communication with THOR's Environmental Affair Office

1. Each THOR facility<sup>9</sup> shall provide the Corporate Environmental Affairs Office with information concerning environmental matters at the plant, as soon as they occur. Examples of environmental matters of concern include, but are not limited to, the following:
  - a. Notice of Violation (NOV), Other Notices of Non-compliance (ONON), citations, environmental actions, or complaints from regulatory agencies or citizen groups.
  - b. Regulatory agency visits or inspections and findings shared with plant management.
  - c. Plant's discovery of potential violations of existing permits (e.g., self-monitoring reports, expired permits, etc.).
  - d. Plant's discovery of any old waste disposal areas on sites.
  - e. Spills of products or waste materials that are reportable to regulatory agencies or could impact the environment, especially surface water, groundwater, or air.
2. Each THOR facility should advise the Corporate Environmental Affairs Office and the Corporate Legal Department **prior to** reporting items c & d to the appropriate regulatory agency.
3. Facility environmental coordinators should attempt to coordinate with Corporate Environmental Affairs Office or the Corporate Legal Department prior to reporting a release to ensure that it is reportable incident. Each THOR facility, however, shall report to the regulatory agency according to applicable requirements if they cannot reach THOR prior to the legal deadline and then notify the Environmental Affairs Office immediately after.

## Spill Response Procedures

1. Each THOR facility should take the following major steps after a spill:
  - a. Secure area.
  - b. Control and contain spill, if appropriate.
  - c. Evacuate area; remove ignition sources, if appropriate.
  - d. Provide medical attention, if needed.

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<sup>9</sup> The facilities should immediately notify Environmental Affairs Office directly, although subsidiaries may establish procedures to ensure that their leadership receives the notification simultaneously. The facility should not, however, delay notification to the Environmental Affairs Office.



- e. Alert the Plant/Facility Manager and Environmental Coordinator.
  - f. Collect and arrange for disposal of spilled material.
  - g. Notify the Corporate Environmental Affairs Office.
2. The duties of the respective personnel responsible for addressing spills are as follows:
- a. Plant/Facility Manager of area where spill occurred (where applicable):
    - i. Identify spilled material. Take immediate action to stop or contain spill.
    - ii. Notify Plant/Facility Manager and Environmental Coordinator. Refer to Plant's Spill Prevention Control and Countermeasures Plan (SPCC) and/or the Plant's Contingency Plan for names and mobile phone numbers of appropriate emergency personnel to be contacted.
    - iii. Secure area. If exposure to toxic materials is likely, evacuate unprotected personnel; if material is flammable, eliminate ignition sources.
  - b. Plant Safety or Environmental Coordinator (where applicable)
    - i. Arrange for medical care of affected employees. Provide copies of the Safety Data Sheets (SDS) for the spilled material to the medical person providing care.
    - ii. Contain spill to prevent material from entering the environment, including outside air, soil, surface water and groundwater. Package recovered spilled material for reuse or disposal.
    - iii. Arrange for contract disposal firm to clean up spill and package spilled material, if necessary.
    - iv. Inform Corporate Environmental Affairs Office of the incident.
    - v. Prepare incident report and copy the Corporate Environmental Affairs Office.
  - c. Plant Environmental Personnel
    - i. Quantify material that was released to the environment (released material equals spilled minus recovered material).
    - ii. Determine whether or not material and amount released is reportable under one of more environmental federal or state statutes.



- iii. Notify Corporate Environmental Affairs Office of spill incident. The Mobile telephone number of Corporate Environmental Health and Safety Manager should be included in Plant's SPCC or contingency plan. Confirm reportability of incident. If reportable, obtain concurrence of Corporate Environmental Affairs Office and Legal Department prior to reporting if time permits but do not miss the established deadline to report.
  - iv. Report verbally to appropriate regulatory agency, usually immediately or within 24 hours of release. Follow-up with written report, if required. Keep records of verbal and written reports to regulatory agencies on file.
  - v. Arrange for proper transport and disposal of recovered spilled material. If spilled material has not been adequately contained and recovered, arrange for additional containment and cleanup activities.
- d. Corporate Environmental Health & Safety Manager
- i. Provide guidance to plant environmental coordinator, as needed. Confirm determination of need to report to regulatory agencies. Prior to advising plant environmental personnel to report a spill to regulatory agencies attempt to inform and obtain concurrence from Legal Department on reporting if time permits.
  - ii. Maintain contact with the subsidiary environmental coordinator until situation is resolved.
  - iii. Notify appropriate legal and management if incident has potential to develop into personnel, third-party, or property damage liability issues for the subsidiary.
- e. Corporate Environmental Affairs Office
- i. Prepare statement on the incident for the employees and the media, if needed.
  - ii. Maintain contact with plant personnel until situation is resolved.
  - iii. Notify THOR management if incident has potential to result in media coverage at the plant location or nationally.
- f. Corporate Legal Personnel
- i. Provide legal assistance, as needed.
  - ii. Notify legal management if incident has potential to result in Corporate liability.



## **Reporting Requirements**

The following tables summarize federal and state spill reporting requirements for THOR operating facilities:

Table 1 - federal regulatory requirements for releases of contaminants to air, soil, and water.

Table 2 - summary of reporting requirements and the name and number of the designated emergency response agency. State regulations generally provide for centralized reporting through a designated emergency response agency.

## **Revision History**

1. New procedure issued 10/31/2022



**TABLE 1  
FEDERAL REGULATORY REQUIREMENTS  
ENVIRONMENTAL REPORTING OF SPILLS AND INCIDENTS**

<b>Regulation</b>	<b>Reference</b>	<b>Requirements</b>
AIR Clean Air Act	40 CFR 61-99	No broad-based reporting requirements. Refer to facility permits, state and local regulations, and SARA Title III regulations.
PETROLEUM UNDERGROUND/ABOVE GROUND STORAGE TANKS UST Release Reporting AST Release Reporting	40 CFR 28040 CFR 112	Report leak or release to implementing agency within 24 hours. Report to National Response Center (800/424-8802) within 24 hours if leak from tank with capacity of more than 42,000 gallons into navigable waters.
SARA TITLE III  Emergency Release Reporting	40 CFR 355	Notification to Local Emergency Planning Committee (LEPC) and State Emergency Response Commission (SERC) immediately following incident of emergency release where exposure occurs offsite.
WATER Chemical and Oil Spills (SPCC)	40 CFR 112	Report spills to National Response Center (800/424-8802). Maintain records of all spills reported to EPA greater than 1,000 gallons or two spills of harmful quantities within one year reported to EPA.
HAZARDOUS WASTE / SUBSTANCES CERCLA Hazardous Substance Spills	40 CFR 302	Report 103(a) releases of hazardous substances to administering agency. A reportable quantity (RQ) ranges from less than one pound to more than 5,000 pounds.
Hazardous Waste Sites	40 CFR 302 103 (c)	Notify administering agency of known, suspected, or likely releases from a facility.



**TABLE 2  
STATE REQUIREMENTS ENVIRONMENTAL REPORTING  
OF SPILLS AND INCIDENTS**

<b>Regulation</b>	<b>Reference</b>	<b>Requirements</b>
<b>INDIANA</b>		
Indiana "Spill Law" Rule 6	327 IAC 2-6 Spills of Oil and Other Objectionable Substances	Immediately notify Indiana Office of Environmental Response at (317) 241-4336, Department of Environmental Management, of any spill of oil, hazardous or otherwise objectionable substance in a quantity that threatens human health or the environment or is otherwise reportable under federal statutes. UST releases must also be reported within 24 hours to same office unless already reported under CERCLA 302.
Indianapolis, Indiana Air Regulations, Malfunction and Scheduled Maintenance	Indianapolis Air Pollution Control Board, Regulation VII-C	Facilities with Indianapolis Air Pollution Control Board permits must comply with the applicable malfunction and scheduled maintenance reporting requirements in Regulation VII.
<b>Regulation</b>	<b>Reference</b>	<b>Requirements</b>
<b>OHIO</b>		
Ohio Emergency Planning and Community Right to Know Act; Ohio Hazardous Waste Management Regulations; Ohio Fire Code	OAC Title 37 Chapter 3750; ORC Title 3745 Chapters 50-69; ORC Article 28, Section FM-2810.0	Report spills/releases of reportable quantities of CERCLA/SARA substances or releases of hydrocarbons that threaten waters of the state to the Ohio Emergency Response Office, (800) 282-9378; Report within 24 hours any indication of release/spill from UST or unusual operating conditions to State Fire Marshall's Office, Bureau of USTs, at (800) 686-2878.
Ohio Air Regulations  Maintenance and Malfunction Reporting	OAC 3745-15-06	Report any maintenance or malfunction causing bypass of emission control equipment to the Regional Air Pollution Control Agency (Springfield) at (513) 325-7097. If malfunction continues for more than 72 hours, a written report must be provided within two weeks of the date the malfunction occurred.



<b>Regulation</b>	<b>Reference</b>	<b>Requirements</b>
MICHIGAN Michigan"Spill Law"	MAC r.324.2007, 1008 Spills of Oil and Other Objectionable Substances	Immediately notify Michigan Pollution Emergency Alert System (PEAS) at (800) 292-4706 of any spill of oil, hazardous or otherwise objectionable substance in a quantity that threatens human health or the environment or is otherwise reportable under federal statutes. Michigan requires owner operator to file a spill or release report with the local DEQ district office and local health department within 10 days of the release. Owner/operators may be required to file a Report of Loss with the Office of Geological Survey.

<b>Regulation</b>	<b>Reference</b>	<b>Requirements</b>
OREGON	OAR 340-142-0005 and OAR 340-142-0050 Spills of Oil and Other Objectionable Substances	Immediately notify Oregon Emergency Response Center at (800) 452-0311, and the National Response Center (800)-424-8802/ of any spill of oil to waters of the state, Oil spills on land in excess of 42 gallons and any hazardous material greater than or equal to the quantity listed in the Code of Federal Regulations 40 CFR Part 302. within 24 hours.

<b>Regulation</b>	<b>Reference</b>	<b>Requirements</b>
Idaho	58.01.02.851 and 58.01.07.200	Any release that exceeds 25 gallons or causes a sheen on surface waters must be reported with 24 hours of discovery to the Idaho Department of Environmental Quality (800)424-8802. Less than 25 gallons without a sheen does not have to be reported unless the spill cannot be cleaned up within 24 hours.



## THOR INDUSTRIES INC. EMS 02

### RELATIONS WITH REGULATORY AGENCIES

**SCOPE:** All THOR manufacturing operations, service/parts centers and offices.

**PURPOSE:** This procedure provides guidance on interacting with regulatory agencies to respond to inspections and requests for information.

#### BACKGROUND

Working with regulatory agencies is critical to the success of each THOR facility's environmental management program. Key elements of maintaining good relationships are ensuring that the facility complies with all applicable regulations, company policies, and procedures and recognizing that THOR and the regulators have a common goal of protecting human health and the environment.

Almost all federal, state or local environmental statutes allow designated regulatory agencies to conduct inspections of subject facilities at "reasonable times," generally during normal operating hours. Regulatory agencies may schedule their inspections in advance (a week or a day ahead) to ensure that the appropriate person is available to escort them and respond to their questions or may appear at the plant on the day of inspection.

As in facility inspections, regulatory agencies derive the authority to request information from the respective environmental statutes. Three common reasons why regulatory agencies request information are:

- The facility applies for a permit and the agency requires additional data to issue that permit.
- During an inspection, the inspector notes deficiencies or issues a Notice of Violation (NOV) and requests the facility to submit information to refute the violation or to demonstrate that corrective actions have been taken.
- The agency discovers that a facility may be operating without a permit or has not notified on certain changes to its operations that would require permit modifications.

Prompt response to information requests and NOVs and rapid initiation of corrective actions in many cases avoids expensive litigation and a subsequent poor public image for the Company.



## GUIDANCE PLAN

### **Inspections**

In anticipation of regulatory inspections, each THOR facility should have the following procedures in place:

1. Identify primary and alternate environmental contacts to work with inspectors, normally the facility Environmental Coordinator.
2. When the inspector arrives at the facility, meet him/her promptly.
  - a. Make every effort to welcome the inspector immediately.
  - b. If this is the inspector's first visit to the facility, ask for his/her business card or other means of identification.
  - c. Ensure that the inspector is aware of safety procedures and has the proper safety equipment to tour the site.
3. Understand the purpose of the inspection and propose an inspection agenda. For example, an air inspector will be interested in air emission sources, water inspector will want to review wastewater discharges, and a solid waste inspector will most likely ask to see the facility's hazardous waste generation/storage areas, if any.
4. Accompany the inspector at all times during the inspection.
  - a. Introduce the inspector to facility management and state the purpose of the visit.
  - b. Be prepared to answer as many of the inspector's questions as possible, or to seek information for answers you don't know. This minimizes the need for the inspector to ask questions of plant personnel who may not be familiar with the processes or may not understand the purpose of the inspector's visit.
  - c. You should make notes of anything the inspector writes down and take pictures of anything the inspector takes pictures of while accompanying the inspector. This ensures that we have a similar record to what the inspector has and allows us to quickly fix any deficiencies.
5. Make local documents available for review, if specifically requested by the inspector.
  - a. If the documents are confidential, contact your subsidiary legal team for guidance.
  - b. Provide space in a conference room or an empty office and bring all relevant



documents to the inspector for review.

- c. If the inspector asks for copies of a few documents, honor that request on the day of the visit. If the inspector requests several voluminous documents, tell the inspector that you will honor the request within the next few days.
  - d. If the inspector provides advance notice of the inspection, the plant environmental coordinator should anticipate the types of documents likely to be inspected, and ensure that these will be available on the day of inspection.
6. Request that the inspector share his/her findings before leaving the facility.
- a. Obtain a verbal report to ensure that the findings are accurate and to allow the environmental coordinator the opportunity to correct inaccurate findings and to begin correcting noted deficiencies.
  - b. Request that the inspector send a copy of the written inspection report, completed after the visit.
7. Anticipate the regulatory agency's follow-up action.
- a. If the inspector has not noted any deficiencies, review the written report when received and maintain the report in an inspection file.
  - b. If the inspector has noted deficiencies, immediately determine how and when these deficiencies can be corrected. Within a few days of the inspection visit, write him/her a follow-up letter explaining how you have corrected or plan to correct the deficiencies noted.
  - c. If the agency issues a Notice of Violation (NOV), notify the appropriate plant and Corporate environmental and management staff and formulate a response.

### **Requests for Information**

Upon receiving a request for information from a federal, state, or local regulatory agency, the facility should do the following:

1. Give immediate attention to the request. Generally, agencies request responses in 15, 30 or 45 days. Make every effort to respond within the time frame requested. If the information request is extensive and you need an extension, call the person identified in the letter and request an extension. Confirm all conversations in writing.
2. Seek Corporate technical and/or legal assistance, if needed. If the facility environmental coordinator believes that the data requested is sensitive and could result in future regulatory scrutiny or enforcement, immediately consult Corporate Environmental Affairs Office.



**THOR**  
Go Everywhere. Stay Anywhere.

3. Answer each question thoroughly and carefully. All answers should be clear, concise, and factually correct. If questions are not clear, call the agency and request clarification.
4. Do not supply information beyond that which is requested. Do not try to answer unasked questions.
5. Summarize the data requested. Do not submit raw data unless specifically requested. Regulatory agencies can and will make determinations of compliance based on reduced data, unless they have reason to believe that a facility may not have submitted the correct information.

### **Revision History**

New procedure issued 10/31/2022



## THOR INDUSTRIES INC. EMS 03

### ENVIRONMENTAL TRAINING PROGRAM

**SCOPE:** All THOR manufacturing operations, service/parts centers and offices.

**PURPOSE:** To ensure that all employees who perform any functions that may create a significant impact upon the environment receive appropriate training.

Step #	Responsibility	Training Responsibilities
1	Facility Management	Establish and implement a facility-specific procedure to identify environmental training needs for all facility personnel and on-site contractors. Training needs should consider skills, education, or other qualifications of the job functions that may have significant impacts upon the environment.
2	Env. Coordinator	<p>Each facility’s environmental training program should address emergency preparedness and response requirements, hazardous waste management, OSHA, Hazard Communication Standard and the use of the facility’s SDS system as appropriate. As a facility implements the EMS, each facility should conduct awareness training which includes the following:</p> <ol style="list-style-type: none"> <li>1. The importance of conformance with the regulatory environmental requirements, THOR Environmental Protection Policy, the Company and the facility’s environmental management systems.</li> <li>2. The actual or potential significant environmental impacts of the facility manufacturing activities, the environmental benefits of improved environmental performance and the potential consequences of departure from specified operational procedures.</li> <li>3. The employees’ role and responsibilities in achieving conformance with the THOR Environmental Protection Policy and the Company’s environmental management system.</li> </ol>
3	Env. Coordinators	Maintain training records per facility’s record control procedure. On a periodic basis, each facility should report required training to THOR Environmental Affairs Office.
4	Env. Staff Member	Where practical, within six months of becoming an Environmental Staff Member, attend a 3-5 day training



		presented by recognized consultants and trainers on an overview of environmental regulations. Individuals who have attended an equivalent seminar within the past five years or those who have obtained certification as Qualified Environmental Professionals are exempted from this requirement.
5	Env. Staff Member	Environmental Staff Members at facilities should receive regular training focused on the individual's training needs and job requirements.
6	Facility Management	Periodically review the facility specific training procedures used to identify training needs to ensure that proper environmental training is being provided.

**Revision History**

New procedure issued 10/31/2022



## THOR INDUSTRIES INC. EMS 04

### RETENTION OF RECORDS

**SCOPE:** This procedure applies to all THOR manufacturing facilities, parts and service centers and THOR Corporate Environmental Affairs Department.

**PURPOSE:** To provide a standard and effective method for retention of environmental records. Determine retention period and ultimate disposition mechanism of environmental records. The record retention requirements shall, at a **minimum**, meet the record retention requirements found in the THOR Policies and Procedures Guide as well as applicable laws, regulations and other requirements.

Subsidiaries **may** institute additional best practices such as ISO14001 or QS-9000 guidelines as described in Appendix A.

#### REFERENCES:

- QS-9000 Section I, Element 4.16
- ISO 14001 Standard, Element 4.4.5 and 4.5.3

#### DEFINITIONS:

**Environmental Record:** Includes all notices, reports, records, plans, applications, forms or other filings relating or pertaining to the Property, Contamination, the performance of a Remedial Action and the operations and business activities of the Loan Parties which pursuant to Environmental Laws, Environmental Permits or at the request or direction of a Governmental Authority either must be submitted to a Governmental Authority or otherwise must be maintained.

#### Revision History

New procedure issued 10/31/2022

## Appendix A: Environmental Record Retention Schedule

The following records should be maintained permanently:

1. Analysis of waste sent offsite for treatment or disposal
2. Annual waste disposal reports submitted to regulatory agencies
3. Audits concerning property transfers and risk assessment audit reports
4. Certificate of disposal or destruction from disposers
5. Changes to processes resulting in elimination of certain waste streams or in the generation or a different type of waste
6. Environmental insurance policies
7. Groundwater monitoring reports
8. Invoices for waste transportation and disposal
9. Invoices for repurchase of facility's recycled waste materials
10. Notification to regulatory agencies of existence of underground storage tanks (UST), records of removal of underground storage tanks and closure activities conducted.
11. PCB annual inventory reports
12. Reclassification certification of equipment from PCB (polychlorinated biphenyl) to non-PCB status
13. Removal and/or replacement of asbestos materials
14. Waste manifests (hazardous and non-hazardous)

The following records should be maintained for at least 10 years after date on documents:

1. Contracts executed with waste transporters, recyclers, treaters or disposers
2. Discharge monitoring reports
3. Excess emission reports
4. Invoices or records showing costs of all pollution control equipment
5. PCB equipment inspection reports
6. Purchase orders with transporters and disposers of waste
7. Stack tests
8. Toxic release reports (Form R reports)
9. Underground storage tanks inventory and monitoring reports

The following permits should be maintained for at least 5 years after the subsequent permit is issued.

1. Permits from regulatory agencies for disposal of wastes at specific sites
2. Permits to install pollution control related equipment
3. Permits to operate

The following records should be maintained for at least 5 years after the issue has been resolved.

1. Notice of violations, consent orders, court rulings
2. Reportable spill incidents, reports to regulatory agencies and all actions taken to correct the problem

All environmental management system (ISO14001) related records should be maintained for at least 5 years, except environmental management system (EMS) audit report, which should be maintained by the facility for 5 years or 1 year after subsequent report is issued, whichever event occurs sooner.



## THOR INDUSTRIES INC. EMS 5

### ENVIRONMENTAL MANAGEMENT OF REAL PROPERTY

**PURPOSE:** THOR desires to properly manage environmental risks associated with inactive, closed, divested sites, sites to be acquired and sites to be closed or sold. The objectives of this procedure are to minimize liabilities of the Company while protecting public health, welfare, natural and cultural resources and property.

**SCOPE:** All THOR manufacturing operations and third-party sites that received waste from a THOR facility where liability attaches pursuant to environmental statutes. This procedure also defines responsibilities of THOR Environmental Affairs Office as the “Superfund Accrual Process Team.”

#### **Regulations**

<b>The Toxic Substances Control Act (TSCA), §8 (c-e)</b>	
<b>40 CFR Part</b>	<b>Subject</b>
717	Allegations of Significant Adverse Reactions
716	Health and Safety Data Reporting
43 FR 11110	Notification of Substantial Risk

#### **Applicability**

The CERCLA (Superfund) program impacts past or current owners or operators of sites that may have released hazardous substances to the environment. The Superfund Amendments and Reauthorization Act (SARA) law supplements the original CERCLA Law. The Underground Storage Tank (UST) regulations under RCA and various provincial, state and local requirements apply to tank removals and to general site investigations and cleanup.

#### **General Requirements**

CERCLA regulates releases of hazardous substances to the environment, release prevention and cleanup of contamination. Various federal, state and local requirements set standards for site investigations, agency notifications and contamination cleanup.

#### **GUIDANCE PLAN**

1. THOR’s Corporate Environmental Affairs Office should ensure appropriate site reviews are conducted to determine the potential risks associated with inactive, closed and divested sites which are the subject of present or immediate potential real estate or





other transactions. Site reviews should also be conducted on sites to be acquired where there are concerns about potential environmental contamination based on prior land use of the property or neighboring businesses. Resources should be allocated as needed to effectively manage the risks identified.

a. Sites which are currently inactive, closed or divested and which are determined to present significant environmental and/or financial risks, should be reviewed and their status updated as needed.

b. Sites which are scheduled for shutdown, closure, or sale will be reviewed prior to finalizing the action.

c. Sites which are to be acquired by the Company, in whole or in part, and sites which are going to be utilized as a sole source supplier to the Company, will be reviewed prior to finalizing the action.

2. The level of detail in the reviews may vary depending on the types of operations involved and the environmental sensitivity of the surrounding area. Reviews may typically include the following evaluations:

a. Financial - to determine the viability of the current site owner or, in the case of a proposed sale, the prospective buyer.

b. Insurance - to determine the extent to which THOR Industry may be insulated from financial impacts by prior or existing insurance policies.

c. Legal - to determine the extent of protection provided by indemnifications, warranties, representations or other language in sales agreements.

d. Public Information - to determine whether site is subject to investigation by regulatory authorities and to identify the type of information available in the public domain.

e. Site Assessment (Phase 1) - to identify and evaluate environmental liabilities presented by the site. Site assessments may include the following:

- Visual inspection and site photographs to assess the condition of the property.
- Interviews with key personnel, including past property owner(s), where possible.
- Review of pertinent documents related to environmental, health and safety issues.
- Review of regulatory status including review of site-specific and area-specific agency files, if appropriate.
- Review of historical aerial photos and chain-of-title.

f. Site Investigation (Phase 2) - preliminary evaluation of and cost estimates for



remediation of areas of concern, if any, identified in Phase 1. Typical Phase 2 activities are:

- Sampling and analysis of soil, groundwater, surface water or other media, where indicated.
- UST integrity testing for tanks to remain in service.
- Asbestos surveys and polychlorinated biphenyls (PCBs) testing.
- Inventory of residual wastes, if any.

g. Remediation (Phase 3) - Implement cleanup and disposal activities, if required, before site disposition. Typical Phase 3 activities are:

- UST removal for inactive or leaking tanks
- Soil removal and disposal verification testing for contaminated areas and for UST excavations
- Waste oil tank or sump cleaning and removal
- Waste drum removal and offsite disposal
- A report will be required at the conclusion of each of the 3 phases identified above. The Environmental Affairs Office should use, as appropriate, information in these reports for closing the transactions.

3. Contamination discovered during site investigation (Phase 2), especially if associated with underground storage tanks, need to be reported by site owner or operator to appropriate regulatory agencies. Cleanup plans usually needed to be approved by appropriate regulatory agencies prior to the conduct of remediation (Phase 3) activities. A closure report should document the assessment, investigation and remediation activities conducted at the site. The closure report is generally prepared by the environmental consultant or contractor, if one is hired, or by facility personnel.

4. THOR Industries should train operations and management personnel to detect and manage release from inactive waste disposal sites at operating locations to avoid future CERCLA liability.

### **Revision History**

New procedure issued 10/31/2022



## THOR INDUSTRIES INC. EMS 6

### PROCEDURE FOR INACTIVE, CLOSED & DIVESTED SITES

**PURPOSE:** To minimize potential risk and liabilities associated with inactive, closed and divested sites while protecting public health, welfare, natural and cultural resources and property. This procedure also describes THOR processes in determining appropriate accrual in addressing THOR potential environmental liabilities at these sites, and the process of evaluating potential public disclosure per applicable requirements referenced in Section 3.0.

**SCOPE:** All THOR manufacturing operations and third-party sites that received waste from a THOR facility where liability attaches pursuant to environmental statutes. This procedure also defines responsibilities of THOR's Environmental Affairs Office as the "Superfund Accrual Process Team."

#### **Regulations**

- Comprehensive Environmental Response, Compensation and Liability Act (CERCLA or Superfund).
- Superfund Amendments and Reauthorization Act (SARA)
- US SEC Regulation S-K: Environmental Legal Proceedings Disclosure Requirements (FAS 5 and FIN 47)
- Financial Accounting Standards Board (FASB) Statement No. 143: Accounting for Asset Retirement Obligations
- Sarbanes Oxley Act
- ASTM 2001 Standard Guide (2137-01) for Estimating Monetary Costs and Liability for Environmental Matters
- ASTM 2001 Standard Guide (2173-01) for Disclosure of Environmental Liabilities

#### **DEFINITIONS**

**Superfund:** A popular name for the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980 requires that abandoned waste sites that present imminent hazard to human health and the environment be cleaned up. Individuals or companies who are identified as being responsible for treating, storing or disposing of hazardous materials at the site, also referred to as Potentially Responsible Parties (PRP), are targeted by the government to conduct and pay for the cleanup. Under Superfund, an individual who may have sent even a small amount of waste to a site could be liable for paying up to 100% of the cleanup of that site, if no other PRPs are found who are financially viable.



In this procedure, Superfund sites include all sites that are being investigated, assessed or remediated under the CERCLA, or other regulatory authority, (such as RCRA, OPA), or state cleanup requirements or voluntary actions. The Superfund sites include three different categories:

- a. Active sites: Sites that THOR is actively involved in PRP activities such as investigations or cleanup,
- b. Resolved sites: Sites THOR has either bought out of as a de minimis party, or completed remedial requirements and has achieved successful closure, or THOR has been determined to be a non PRP
- c. Inactive sites: Sites THOR has not been involved in, or has no activities or has not been contacted by the PRP group or the federal and state EPA for over three years,

NCP: National Contingency Plan or NCP, is the federal government's blueprint for responding to both oil spills and hazardous substance releases. The intent is to develop the national response capability and promote overall coordination among the hierarchy of responders and contingency plans. Following the passage of Superfund legislation in 1980, the NCP was broadened to cover releases at hazardous waste sites.

Remedial Investigation/Feasibility Study (RI/FS): Extensive technical studies conducted by the government or by PRPs to investigate the scope of contamination (RI) and determine the remedial alternatives (FS) which, consistent with the NCP, may be implemented at the site. An RI/FS may include a variety of onsite and offsite activities such as monitoring, sampling and analysis

Record of Decision (ROD): The government publishes this document after completion of the RI/FS. The ROD identifies the remedial alternative chosen for implementation at a Superfund site. The ROD becomes part of the written administrative record. Judicial review of EPA cleanup decisions is generally limited to the administrative record

Remedial Design/Remedial Action (RD/RA): Remedial design is a phase which follows the ROD and entering of the Consent Decree between government and PRPs to conduct remedial action. Remedial design includes development of engineering drawings and specifications for the site cleanup. Remedial action is the actual cleanup of the site

NFA/NFR: No further action or no further remediation letter from the regulatory agency reflects agency's determination that no further work is necessary to clean up a site.

### **Site Review Process:**

THOR Corporate Environmental Affairs Office should, when necessary, ensure that site reviews are conducted to determine the potential risks associated with inactive, closed and divested sites and allocate resources as needed to effectively manage the risks:

- a) Former Company manufacturing Sites which are currently inactive, closed or divested will be reviewed and their status will be updated quarterly. Other former company sites will be included in the review process, if determined by the Environmental Affairs Office that these sites can potentially result in significant environmental liabilities



for THOR.

- b) Sites which are scheduled for shutdown, closure, or sale will be reviewed prior to finalizing the action.

The level of detail in the reviews may vary depending on the types of operations involved and the environmental sensitivity of the surrounding area. Reviews will typically include the following evaluations:

- a) Financial - to determine the viability of the current site owner or, in the case of a proposed sale, the prospective buyer
- b) Insurance - to determine the extent to which THOR may be insulated from financial impacts by prior or existing insurance policies.
- c) Legal - to determine the extent of protection provided by indemnifications, warranties, representations or other language in sales agreements.
- d) Public Information - to determine whether sites are subject to investigation by regulatory authorities and to identify the type of information available in the public domain.
- e) Site Assessment (Phase 1) - to identify and evaluate environmental liabilities presented by the sites.
- f) Site Investigation (Phase 2) - preliminary evaluation of and cost estimates for remediation of areas of concern identified in Phase 1.
- g) Remediation (Phase 3) - Implement cleanup and disposal activities before site disposition
- h) Closure – NFA or NFR

THOR environmental personnel should arrange periodic inspection, maintenance, and release detection of company owned inactive waste disposal sites to avoid or minimize future potential CERCLA liability.

Around the end of each fiscal quarter, the Corporate Environmental Affairs Office members should review status and determine appropriate accrual amount for all third- party sites and formerly owned sites. The members should also review whether asset retirement obligations (ARO) have been evaluated for new purchases, development or installation of assets and such obligations have been appropriately and timely recorded. In addition, if a reasonable ARO estimate could not be made in the period the asset retirement obligation was incurred, whether new information is available to allow the liability to be recognized and recorded.



The THOR Finance office should evaluate, on a quarterly basis, the need to adjust the environmental reserve which was set aside to address THOR potential Superfund liabilities. The Finance Organization should evaluate and determine the need for public disclosure of environmental events that are reasonably likely to have a material impact on the Company's liquidity, capital resources, or operating results. The Finance Organization is also responsible for the timely recording of all ARO related entries on an ongoing basis until the liability is fully settled.

### **Revision History**

New procedure issued 10/31/2022



## Exhibit I – Superfund Accrual Guideline:

a) Currently, THOR is not taking a discount rate to calculate the present value of future payments or liabilities. If and when THOR decides to discount future expenditures, it will follow the following formula, in estimating the present value of specific Superfund liability:

Where R = Discount rate

N = Number of years from the present

$$\text{Present Value} = \frac{\text{Annual Estimated Amount}}{(1 + R)^{\left(\frac{N + 10.5}{24}\right)}}$$

The 10.5/24 is added to the formula because the payments are expected to be evenly distributed (vs. payment on January 1 of each year)

b) The grand total for a site = present value amount + total paid amount on technical and legal expenses. THOR estimated costs = Technical paid to date + estimated technical cost over next several years except when remedial costs and/or allocations cannot be reasonably determined or estimated

c) The accrual for the current year reflects the amount estimated to be spent for the remaining quarters of the current year

d) Where a record of decision has been issued, the latest ROD estimate of site remediation expenditure will be considered

e) Where ROD is known, or the government / consultant has established the cost estimate, and the percentage of THOR participation is documented, the amount will be considered in calculating THOR's potential exposure. An estimate of technical expenditures over the next five years will be projected and the balance reflected in the sixth year and beyond column

f) Where a ROD, or a cost estimate has been issued, but information from PRP group is available which indicates that USEPA may accept an alternative less costly remedy, consider lower cost remedy if it is anticipated that ROD will be amended to reflect lower cleanup cost

g) Where there is no ROD, obtain best cleanup estimates and estimated percentage of THOR participation from existing THOR files, and/or information available through participation in PRP steering group. These estimates will be considered in calculating potential THOR exposures. There will be no attempt to capture all expenditures in the sixth year and beyond column, if the liabilities cannot be reasonably estimate

h) Where there is a ROD or a best estimate for cleanup available and a percentage of THOR' participation is alleged, but the case is either in litigation or there is strong uncertainty of THOR involvement, the staff attorney will estimate the likely potential exposure for THOR based upon experience



**THOR INDUSTRIES INC. EMS 07**

**PROCEDURES FOR AIR EMISSIONS MANAGEMENT**

**PURPOSE:** Federal Clean Air Act regulations establish permitting and operating requirements to limit emissions to the ambient air from manufacturing facilities. The Clean Air Act was most recently significantly amended in 1990. Key programs under the Act prior to 1990 are Prevention of Significant Deterioration (PSD) and Nonattainment, New Source Performance Standards (NSPS), and National Emissions Standards for Hazardous Air Pollutants (NESHAPs). The 1990 Clean Air Act strengthened the Nonattainment provisions and added titles on Air Toxics and federal permits.

**SCOPE:** The Clean Air Act regulations apply to all facilities located within the U. S.

**Regulations**

40 CFR Part	Subject
52	Prevention of Significant Deterioration (PSD)
60	New Source Performance Standards (NSPS)
61	National Emissions Standards for Hazardous Air Pollutants (NESHAPs)

**Applicability and General Requirements**

PSD regulations are designed to preserve air quality in regions that meet National Air Quality Standards (NAAQS) for the following pollutants:

- Carbon Monoxide
- Particulate Matter
- Nitrogen Oxides
- Ozone
- Sulfur Oxides
- Lead

In regions that exceed NAAQS standards (Nonattainment areas), states must develop and implement a State Implementation Plan (SIP) to lower emissions to acceptable levels through emissions offsets on new facility construction, limits on hours of operation, or other controls. The New Source Review program is an important element of getting a nonattainment area into compliance.

The NSPS regulate emissions from major new sources of emissions, such as boilers, volatile organic compound (VOC) process equipment, and VOC storage vessels.

NESHAPS regulate air pollutants such as asbestos, benzene, mercury, vinyl chloride, and other materials. The Clean Air Act of 1990 designates 187 Hazardous Air Pollutants (HAP). In





addition, many states regulate toxic air contaminants and may require specific compliance actions on a case-by-case basis.

Federal and state permits and regulations may require spill and incident reporting. THOR EMS No. 1 details spill and incident reporting requirements and procedures.

## **GUIDANCE PLAN**

1. Facilities shall obtain construction and operating permits from appropriate federal, state, and/or local authorities or shall document reasons for exemptions from permitting requirements.
2. Permit applications and permit renewal applications will be completed, signed by authorized individuals in accordance with schedules established by the appropriate regulatory agency.
3. Facilities shall monitor process equipment vents and fugitive emissions as required by permits, NSPS or NESHAPs. Reports of monitoring results shall be submitted to the appropriate agencies as required.
4. Facilities should operate in a manner that minimizes fugitive emissions of VOCs, for example:
  - a. Keep drums of paints, solvents, and other volatile materials closed except when adding or removing the material.
  - b. Operate paint spray booths under close supervision.
  - c. Use high-solids paints where possible.
5. Facilities should operate in a manner that minimizes nuisance air pollutants such as visible or odorous emissions.
6. Facilities shall report air emissions incidents or exceedances to the appropriate authorities as required, and to THOR Corporate Environmental Affairs staff. The facility Environmental Coordinator or his designee should document and investigate incidents or complaints regarding emissions from THOR facilities and communicate findings to THOR's Corporate Environmental Affairs Office. A file of air emissions incidents and complaints should be maintained onsite.
7. The Facility Environmental Coordinator or his designee shall accompany regulatory agency representatives on site visits.
8. Each THOR facility should periodically audit emissions points to:
  - a. Ensure that applicable emissions points have the required permits.
  - b. Check actual emissions against permitted emissions. This may be accomplished by calculations, testing, material balance or other methods.



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- c. Meet any state requirements for emissions inventories under State Implementation Plans (SIPs).
- d. Check for applicability of any new requirements since the last audit.

**Revision History**

New procedure issued 10/31/2022



## **THOR INDUSTRIES INC. EMS 08**

### **PROCEDURES FOR PCB MANAGEMENT**

**PURPOSE:** To comply with applicable Polychlorinated Biphenyl (PCB) regulations.

**SCOPE:** The PCB regulations apply to all persons and facilities located within the U. S., who manufacture, process, distribute in commerce, use, store or dispose of PCBs or PCB items.

#### **REGULATIONS**

<b>40 CFR Part</b>	<b>Subject</b>
761	PCBs Manufacturing, Processing, Distribution in Commerce

#### **1.0 GENERAL REQUIREMENTS**

All authorized use of PCBs or PCB items, regardless of concentration, must be in totally enclosed systems. For purposes of this Environmental Procedure, “PCB Items” are those items and/or materials that contain or are suspected to contain PCBs. All PCB facility design will minimize the risk of PCBs entering the environment. All PCB-contaminated equipment and containers, whether in use or storage, must be marked with a label that follows the official format of 40 CFR Part 761.45. The labeling requirement does not apply to fluorescent light ballasts that are still in use.

All PCBs and PCB items placed into storage for subsequent disposal must be removed from storage and disposed of within one year from the date first placed into storage unless applicable federal, state or local requirements provide otherwise. The storage facilities should meet the following criteria:

1. Adequate roof and walls to prevent rainwater from reaching the stored PCBs and PCB items.
2. An adequate floor which has continuous curbing with a minimum six-inch high curb. The floor and curbing must provide a containment volume equal to at least two times the internal volume of the largest PCB article or PCB container stored therein or 25 percent of the total internal volume of all PCB articles or PCB containers stored therein, whichever is greater.
3. No drain valves, floor drains, expansion joints, sewer lines or other openings that would permit liquids to flow from the curbed area.
4. Floors and curbing constructed of continuous smooth and impervious materials, such as Portland cement concrete, or steel, to prevent or minimize penetration of PCBs.



5. Not located at a site that is below the 100-year flood water elevation.
6. All PCBs shall be handled and disposed of according to applicable regulations (40 CFR 761). PCBs and PCB items should be disposed of in an approved manner. See below for handling and disposal requirements.
7. At time of shipment or transfer for disposal, PCBs and PCB items shall be appropriately manifested according to 40 CFR 761.207.

THOR facilities may continue to use fluorescent lighting fixtures with ballasts containing PCBs in capacitors or potting material. After these fluorescent light ballasts are removed from service, THOR facilities may perform analysis of the ballasts to determine PCB levels in the capacitors and potting material. Facilities may handle non-PCB containing fluorescent light ballasts as industrial non-hazardous waste in accordance with relevant local and state requirements. Light ballasts that contain PCBs or all ballasts that are not analyzed, should be managed as PCB Bulk Product wastes in accordance with 40 CFR 761.65(c)(9) requirements.

## 2.0 RESPONSIBILITY/ACCOUNTABILITY

As listed in Section 7.

## 3.0 ACTIONS

Step #	Responsibility	Procedure Action
1.	Environmental Coordinator	Each THOR facility with PCBs will prepare a plot plan indicating location of PCB storage areas and PCB transformers and large capacitors currently in use. The inventory of PCB transformers and capacitors and plot plan should be updated annually.
2.	Environmental Coordinator	All THOR facilities will conduct an audit of potential PCB transformers and large capacitors and establish concentration levels and an inventory. The Environmental Coordinator will prepare a containment plan for PCB transformers still in service and all stored PCBs and PCB equipment currently not in service.
3.	Environmental Coordinator	Each THOR facility with PCB large capacitors will review the need for these capacitors and potential replacement with PCB-free capacitors.
4.	Environmental Coordinator	Each facility that currently has PCB transformers in very good condition, structurally and operationally, should consider declassifying said transformers to non-PCB status (For facilities located in the U. S. less than



50 ppm PCB).

5. Environmental Coordinator

Each THOR facility that currently has PCBs or PCB items (not including fluorescent light ballasts) in use or in storage will prepare a phased removal plan. The plan will prioritize removal based on the length of storage allowable (1 year maximum), the concentration of PCBs in the liquid and the location of the PCB item as to spill and exposure potential. The removal schedule will address the highest priority items first.

### 5.0 HANDLING AND DISPOSAL REQUIREMENTS FOR U. S. FACILITIES

Step #	Responsibility	Procedure Action
1.	Environmental Coordinator	All items and materials that are suspected to or actually contain PCBs shall be disposed of in a TSCA approved facility in conformance with 40 CFR 761.
2.	Environmental Coordinator	A facility may segregate non-PCB containing items and/or materials and dispose of those non-PCB items and/or materials as a non-hazardous waste IF AND ONLY IF the facility undertakes an appropriate inquiry and/or testing of the items and/or materials and determines that those segregated items and/or materials do not contain Fluorescent Lighting ballasts. Unless the facility segregates all non-PCB containing items from all PCB containing items and/or materials, the facility MUST handle and dispose of, including appropriate manifesting, ALL items and/or materials as though the items and/or materials contained PCBs.

### 6.0 RECORDS/METRICS

All inspection records and related documents must be filed and maintained in accordance with appropriate corporate record retention policies and procedures.

#### Revision History

New procedure issued 10/31/2022



## **THOR INDUSTRIES INC. EMS 09 PROCEDURES FOR ASBESTOS**

**PURPOSE:** To comply with applicable Asbestos regulations.

**SCOPE:** All facilities that demolish or renovate equipment, buildings, etc., that contain asbestos must comply with the regulations contained in 40 CFR 61 Subpart M.

### **Regulation**

<b>40 CFR Part</b>	<b>Subject</b>
61	Asbestos National Emission Standards for Hazardous Air Pollutants (NESHAPs)

### **General Requirements**

The regulations in each state may vary from those described in 40 CFR Part 61 Subpart M. However, the individual state regulations will be at least as stringent.

All asbestos removal must be conducted according to the following criteria:

1. The facility will notify the applicable state or federal authority prior to asbestos removal. The time required for notification will vary from state to state and may depend upon the amount of asbestos being removed.
2. All asbestos must be removed from a facility that is being demolished or renovated before any wrecking or dismantling that would break up the materials or preclude access to the materials for subsequent removal.
3. All friable asbestos to be removed must be adequately wetted. A local exhaust ventilation and collection system designed and operated to capture the particulate asbestos material produced by the stripping and removal of the friable asbestos materials. The system can not exhibit visible emissions to the outside air.
4. All stripped asbestos materials must be maintained in a wetted condition until they are collected for disposal. Disposal will be accomplished in an approved landfill.



## **GUIDANCE PLAN**

1. All THOR facilities should conduct an audit and inventory the condition and type of installed asbestos and/or asbestos in storage. Each facility should also calculate the estimated asbestos removal and disposal costs.
2. Each facility should prepare a prioritized management plan for the removal or continued maintenance of asbestos found during the audit. Criteria for segregating priorities will include potential for employee and public exposure, potential for damage to insulation covers, and condition of insulation. The labeling of asbestos in certain areas will also be included in the plan.
3. Actual removal and handling of asbestos must be conducted by persons certified by the Occupational Safety and Health Administration (OSHA) to conduct such work.
4. In the event that an outside contractor is hired for asbestos removal, an "Asbestos Removal Checklist" must be completed. The Checklist is included in this procedure. At the completion of the project, a closure report, which shows the amount of asbestos removed, air monitoring and personnel monitoring records, should be submitted to the facility.
5. Each THOR facility shall maintain a general layout showing the location of asbestos-containing materials. This drawing should be updated as the facility's asbestos status changes with asbestos maintenance or removal.
6. All asbestos must be removed from a facility that is being demolished or renovated before any wrecking or dismantling that would break up the materials or preclude access to the materials for subsequent removal. Notification of such activity must be submitted to the required agencies at least 20 days before demolition begins. Notification is also required even when no asbestos is present.

### Revision History

New procedure issued 10/31/2022



## THOR ASBESTOS REMOVAL CHECKLIST

1. Are the persons that will conduct the actual removal of asbestos certified by the Occupational Safety and Health Administration? Yes \_\_ No \_\_
2. Has a written procedure for the asbestos removal been prepared by the removal contractor and approved by THOR? Yes \_\_ No \_\_
3. Does the asbestos removal contractor require annual physicals and chest x-rays of the persons conducting the asbestos removal? Yes \_\_ No \_\_
4. Have the necessary State and/or Federal agencies been notified? Yes \_\_ No \_\_
5. Has the asbestos removal contractor provided for personnel and ambient area monitoring for airborne asbestos? Yes \_\_ No \_\_
6. Are the asbestos disposal containers of the proper type and are they properly labeled? Yes \_\_ No \_\_
7. Has the asbestos removal contractor committed to the use of proper respirator protection and proper protective clothing? Yes \_\_ No \_\_
8. Has the asbestos removal contractor provided proper change rooms, shower facilities, and lunchrooms for the persons conducting the asbestos removal? Yes \_\_ No \_\_
9. Has the asbestos removal contractor agreed to keep and provide to THOR copies of all training certificates for persons removing asbestos, all monitoring reports, and information relative to physical exams and chest x-rays of persons removing asbestos? Yes \_\_ No \_\_
10. Does the asbestos contractor carry sufficient liability insurance (\$1,000,000 or more)? Yes \_\_ No \_\_

NOTE: The answer to all Checklist questions must be "Yes" in order to proceed with asbestos removal.





## THOR INDUSTRIES INC. EMS 10 PROCEDURES FOR SPILL PREVENTION

**SCOPE:** This procedure applies to all THOR manufacturing facilities, parts and service centers.

**PURPOSE:** The requirement to maintain and periodically update a Spill Prevention Control and Countermeasure (SPCC) plan applies to all non-transportation-related onshore and offshore facilities from which a discharge of oil into or upon navigable waters of the United States could result.

### **Regulations**

40 CFR Part	Subject
112	Oil Pollution Prevention (SPCC Plan)
264	RCRA Permitted Facility Standards
265	RCRA Interim Status Facility Standards

### **Applicability**

The requirement to maintain and periodically update a Spill Prevention Control and Countermeasure (SPCC) plan applies to all non-transportation-related onshore and offshore facilities from which a discharge of oil into or upon navigable waters of the United States could result.

Generators of hazardous waste are required to prepare a Contingency Plan designed to minimize the hazards to human health and the environment. The facility Spill Prevention Control and Countermeasure Plan may be amended to serve this purpose.

### **General Requirements**

1. Owners and operators of affected facilities (more than 42,000 gallons of oil underground or more than 1,320 gallons of oil above ground) are required to prepare an SPCC Plan within six months of the effective date. The Plan should be fully implemented within one year of the effective date. If a facility becomes operational after the effective date, the six month and one year deadlines are effective from the date that the facility begins operations.
2. The SPCC Plan must be reviewed and certified by a registered professional engineer. The SPCC Plan must also be approved by facility management at a level that guarantees necessary resource committal (usually the plant/facility manager). A copy of the plan must be



maintained at the affected facility and must be available for agency review during normal working hours. Where the SPCC Plan is amended to meet contingency plan requirements for generators, copies of that plan must be submitted to all local police departments, fire departments, hospitals, and state and local emergency response teams that may be called upon to provide emergency service.

3. The SPCC Plan must specify procedures, equipment, and resources necessary to assure that any discharge of oil is kept from entering the navigable waters of the United States or adjoining shorelines.

## **GUIDANCE PLAN**

1. All THOR facilities that are required to have SPCC plans will review and amend their Spill Prevention Control and Countermeasure Plans every three years or when there is a change in facility design, construction, operation, or maintenance which materially affects the facility's potential for the discharge of oil into or upon the navigable waters of the United States or adjoining shorelines.

2. All other THOR facilities which store oil below SPCC requirements but have potential for spills are encouraged to prepare a spill prevention plan.

3. THOR facilities will include in the SPCC Plan all onsite potentially hazardous or harmful liquids. All types of storage systems will be addressed; drums, aboveground tanks, underground tanks, and others equal to or greater than 50 gallons.

4. Each facility should investigate the need of existing floor drains and consider sealing those that are not needed or pose potential for contamination. Facilities must maintain drainage maps showing the locations and ultimate discharge points of all floor drains still in use.

5. Each THOR facility will prepare a plot plan that indicates the location, type, depth, and contents of all storage tanks. Storage tanks shall be managed to prevent leaks and spills and maintain tank integrity.

## **Revision History**

New procedure issued 10/31/2022



## THOR INDUSTRIES INC. EMS 11

### WASTEWATER MANAGEMENT PROCEDURES

**SCOPE:** This procedure applies to all THOR manufacturing facilities, parts and service centers.

**PURPOSE:** The Clean Water Act (CWA), as amended by the Water Quality Act of 1987, regulates the discharge of process wastewater and stormwater. Three important CWA programs are National Pollutant Discharge Elimination System (NPDES) Permits, Pretreatment Standards, and Spill Prevention Control and Countermeasure (SPCC) Plans.

**Regulations**

40 CFR Part	Subject
112	Oil Pollution Prevention (SPCC Plan)
122	National Pollutant Discharge Elimination System (NPDES)
403	Pretreatment Standards

**Applicability and General Requirements**

NPDES Permits are required for direct discharges from point sources and from non-point stormwater discharges into navigable waters of the United States. NPDES Permits require written monthly Discharge Monitoring Reports (DMRs), as well as 24-hour oral and 5-day written reporting of any non-compliance which may endanger health or the environment. Regulations require reporting of other non-compliance when DMRs are submitted.

Effluent Guidelines developed under the NPDES program also contain restrictions on concentrations of pollutants allowed in discharges. Finally, Best Management Practices requirements may also apply if a facility uses, manufactures, stores, handles, or discharges designated hazardous or toxic pollutants.

Pretreatment Standards regulate discharges from point sources into publicly owned treatment works (i.e., municipal wastewater treatment plants).

SPCC Plans are required for facilities which have the potential to discharge oil into navigable waters of the United States. These plans must be maintained onsite, updated regularly, and made available to regulatory officials upon request.

Federal and state permits and regulations may require spill and incident reporting. THOR Environmental Procedure No. 1 details spill and incident reporting requirements and procedures. THOR Environmental Procedure No. 10 covers Spill Prevention, including SPCC Plans.

**GUIDANCE PLAN**



1. Each THOR facility shall obtain and maintain onsite copies of pertinent wastewater discharge permits required by Federal, State, and/or local authorities.
2. Applications for renewal of Federal wastewater discharge permits will be completed, signed, and submitted to the appropriate agency at least 180 days prior to expiration of the existing permit. Applications for renewal of State and local permits will be filed in accordance with the respective agency's requirements.
3. Facilities shall develop and implement SPCC Plans as dictated by 40 CFR 112 or document the reasons why such plans are not needed. Plans should be certified by a professional engineer, reviewed by facility management, and updated at least every three years or more often as changes in personnel or facilities occur.
4. Facilities shall monitor wastewater discharges as required by permits and, on a timely basis, report excursions to the proper authorities (oral, 24 hours; written, 5 days) and to THOR Corporate Environmental Affairs staff. The causes of the excursions shall be corrected as quickly as practical and measures should be implemented to prevent recurrences.
5. Facilities shall report any releases of hazardous substances to navigable waterways in excess of reportable quantities defined in 40 CFR 116 and 40 CFR 117 to the appropriate authorities (oral, 24 hours) and to THOR Corporate environmental Affairs staff.
6. Facilities shall develop and implement Best Management Practices Plans as required by 40 CFR 122 or NPDES permits.
7. The facility Environmental Coordinator or his designee shall accompany regulatory agency representatives on site visits. See THOR Environmental Procedure No. 2, Relations with Regulatory Agencies.
8. Complaints regarding discharges from THOR facilities should be documented and thoroughly investigated by the facility Environmental Coordinator or his designee and communicated to the THOR Corporate Environmental Affairs Office. A file of discharge incidents should be maintained onsite.
9. Facilities shall operate oil/water separators in a manner that minimizes the potential for spills and overflows that could result in soil and/or groundwater contamination.
10. Facilities shall segregate contaminated and uncontaminated stormwater to minimize the amount of water to be treated.

### **Revision History**

New procedure issued 10/31/2022



## THOR INDUSTRIES INC. EMS 12

### WASTE HANDLING & MINIMIZATION PROCEDURES

**SCOPE:** The regulations that govern the handling of hazardous wastes apply to all facilities that generate, store, treat and/or subsequently ship hazardous wastes offsite for disposal. Hazardous waste includes many listed substances, as well as those which exhibit characteristics of ignitability, corrosivity, reactivity and toxicity. The RCRA regulations were first established in 1980 and are frequently updated.

**PURPOSE:** Ensure compliance across THOR with all RCRA hazardous waste handling requirements and promote processes that reduce the generation of hazardous waste.

#### Regulations

40 CFR Part	Subject
261	Identification and Listing of Hazardous Waste
262	Standards Applicable to Generators of Hazardous Waste
264	RCRA Permitted Facility Standards
265	RCRA Interim Status Facility Standards
268	Land Disposal Restrictions
280	UST Technical Standards and Corrective Action Requirements

#### **General Requirements**

1. Hazardous waste generators and transporters must obtain an EPA identification number. They must follow specific procedures for labeling hazardous waste containers and for tracking the movement of waste from one facility to another. Exceptions to the normal waste manifest procedures must be reported to the EPA.
  
2. Hazardous waste treatment, storage, and disposal facilities are required to obtain Resource Conservation and Recovery Act (RCRA) permits. Owners/operators of permitted facilities must demonstrate financial responsibility for closure. They must also demonstrate liability coverage for sudden and non-sudden accidental occurrences.
  
3. The Hazardous and Solid Waste Amendments (HSWA) of 1984 expanded the RCRA Hazardous Waste Program. HSWA contains over 90 statutory deadlines, most of which must be met by 1990, including deadlines for RCRA permit applications and permit issuance. Major new provisions are corrective action, exposure assessments, disposal prohibitions, waste minimization and regulation of underground storage tanks (USTs).



4. A new hazardous waste manifest form was issued in 1986 with an operator certification that a program is in place to reduce the volume and toxicity of waste generated to the degree determined to be economically practicable. Each facility that generates hazardous waste is required to have a written plan that minimizes waste production. Annual reports are required that indicate the progress of waste minimization plans.

### **Guidance Plan**

1. Each THOR facility will develop a written hazardous and non-hazardous waste minimization plan.
  - a. This plan should emphasize pollution prevention as a means of waste minimization.
  - b. Facility management will conduct annual review to determine whether the goals of the waste minimization plan are being met.
2. Each THOR facility will evaluate the segregation of waste materials to allow maximum recycling and reuse. The segregation plan will give priority to high volume, high toxicity waste streams.
3. THOR facilities should review possible raw material substitutions to result in the generation of less toxic or non-hazardous waste.
  - a. Each facility should evaluate the use of non-hazardous solvents, adhesives and paints, as applicable.
  - b. The evaluation will consider fluid performance, cost and ease of treatment, and disposal, as applicable.
4. Each facility should develop a program that promotes employee participation in waste minimization methods and procedures.
5. Each THOR facility will implement a program to adequately train appropriate personnel in the proper procedures for handling hazardous waste. This will include handling during generation, storage, and preparation for transportation.

### **2019 Hazardous Waste Generator Final Rule- Revision 2019**

1. Allowing very small quantity generators to send hazardous waste to a large quantity generator that is under the control of the same person and consolidate it there before sending it on to a RCRA designated facility.
2. Allowing a VSQG or SQG to maintain its existing generator category in the case of an episodic event. Planned events must notify state agencies 30 days prior to the event. Unplanned events must notify state agencies within 72 hours of event.
3. Updating the emergency response and contingency planning provisions for SQGs and



LQGs to include Local Emergency Planning Committees (LEPC) among those emergency planning organizations with which a generator may make response arrangements and to require that new and existing LQGs submit quick reference guides with the key information when they either develop or update their contingency plans to local responders for easy access during an event.

4. Requiring periodic re-notification for SQGs every four years (SQGs only notify once under the current system).
5. Revising the regulations for labeling and marking of containers and tanks to clearly indicate the hazards of the hazardous waste contained inside.
6. Clarifying inconsistent guidance on which generator category applies when a generator generates both acute and non-acute hazardous waste in a calendar month.
7. Revising the regulations for completing the RCRA biennial report to be consistent with the current instructions distributed with the form.
8. Replacing the phrase “conditionally exempt small quantity generator” with the phrase “very small quantity generator” to be consistent with the other two generator categories — LQGs and SQGs.
9. Revising the regulations for completing the RCRA biennial report to be consistent with the current instructions distributed with the form.
10. Moving the VSQG regulations from section 261.5 of Title 40 of the Code of Federal Regulations (CFR) into [40 CFR part 262](#), where the regulations for SQGs and LQGs are located.
11. Moving a number of the generator regulations that are currently located in other parts of the hazardous waste standards into 40 CFR part 262 to replace the current lists of cross references.

### **Revision History**

New procedure issued 10/31/2022



## THOR INDUSTRIES INC. EMS 13

### COMMUNITY RIGHT-TO-KNOW PLANNING PROCESS

**SCOPE:** Superfund Amendments and Reauthorization Act (SARA) regulations, effective in 1986, establish requirements for federal, state, and local governments and industry regarding emergency planning and "community right-to-know" reporting on hazardous and toxic chemicals.

**PURPOSE:** Ensure compliance across THOR with all SARA requirements.

#### Regulations

40 CFR Part	Subject
355	Emergency Planning and Notification
370	Hazardous Chemical Reporting: Community Right-to-Know
372	Toxic Chemical Release Reporting: Community Right-to-Know

#### **General Requirements**

The SARA Title III regulations are organized into three major sections; Emergency Planning and Notification, Hazardous Chemical Reporting, and Toxic Chemical Release Reporting - Emissions Inventory.

The emergency planning regulations are designed to develop state and local governments' emergency response and preparedness capabilities through better coordination and planning, especially within the local community. The Act requires that the state establish a State Emergency Response Commission, local emergency planning districts, and Local Emergency Planning Committees.

The local committee's primary responsibility will be to develop an emergency response plan. In developing this plan, the local committee will evaluate available resources for preparation and response to a potential chemical accident.

The emergency notification provisions of the act require that facilities immediately notify the Local Emergency Planning Committee and the State Emergency Response Commission if there is a release of a listed hazardous substance that exceeds the reportable quantity for that substance. The initial notification can be by telephone, radio, or in person. The regulation also requires a written follow-up notice after the release.

The community Right-to-Know sections of the act require that all facilities have available Safety Data Sheets (SDS) which meet the requirements of the Occupational Safety and Health





Administration (OSHA) Hazard Communication Standard. These SDS are available to the Local Emergency Planning Committee, the state emergency response commission, and the local fire department through the use of the online Emergency Right to Know website used for the annual reporting.

SARA Title III also requires that each facility that meets threshold limits, complete an annual toxic chemical release form (Form R) for specified chemicals. The form must be submitted to EPA or state officials on or before July 1 of each year. The information from these forms is used to establish a national data base of toxic chemicals released into the environment.

### **Guidance Plan**

1. All THOR facilities will obtain and have available SDS for all hazardous chemicals on the plant site. A program will be developed with health & safety professionals at the facilities to:
  - a. Ensure updated SDS are received, as they become available from chemical manufacturers.
  - b. Ensure data received is complete and meet all regulatory requirements.
  - c. Provide new training and information to employees, as changes in SDS warrant.
2. Each facility will submit the required SDSs for any new chemicals exceeding reporting thresholds during annual reporting.
3. Each manufacturing facility will develop a program to collect and maintain the information necessary to submit the annual toxic chemical release form (Form R).
4. Appropriate personnel will be designated at each manufacturing facility to respond to outside inquiries concerning substances reported on the toxic chemical release form.
5. Each THOR facility is encouraged to participate actively in the Local Emergency Planning Committee.
6. Each facility will develop a guideline for reporting hazardous substance releases to the applicable regulatory agencies.

### **Revision History**

New procedure issued 10/31/2022

## THOR INDUSTRIES INC EMS 14

### TOXIC SUBSTANCES CONTROL ACT (TSCA) REQUIREMENTS

**Purpose:** TSCA authorizes the EPA to issue rules requiring the testing of specific chemicals and to establish regulations that restrict the manufacturing, processing, distribution in commerce, use and disposal of chemicals and mixtures. Certain substances are generally excluded from TSCA, including, among others, food, drugs, cosmetics and pesticides.

**Scope:** TSCA authorizes EPA to gather basic information on chemical risks from chemical manufacturers and processors. TSCA require companies to test chemicals and mixtures for toxic effects and allows EPA to review most new chemicals before they are manufactured.

#### Regulations

40 CFR Part	Subject
12	U.S. Customs Service - Chemical Substances
707	Chemical Imports and Exports (TSCA 13)
704	Comprehensive Assessment Information Rule (CAIR) (TSCA 8(a))
712	Preliminary Assessment Information Rule (PAIR) (TSCA 8(a))
717	Allegations of Significant Adverse Reactions (TSCA 8(c))
716	Health and Safety Data Reporting (TSCA 8(d))

#### Applicability and General Requirements

The Toxic Substances Control Act (TSCA) passed in 1976 was aimed primarily at manufacturers of chemical substances and mixtures deemed toxic.

The TSCA requirements apply differently to manufacturers, processors, distributors or end users. Several TSCA sections impact THOR Industries' and domestic subsidiary operations as they fall into the following categories:

**Manufacturer:** Means a person who imports, produces, or manufactures a chemical substance. A person who extracts a component chemical substance from a previously existing chemical substance or a complex combination of substances is a manufacturer of that component chemical



substance.

Processor: Mixing or processing chemicals which are incorporated as part of a product sold in commerce. (e.g., mixing paint for an RV, adding oil to engines and repackaging chemicals)

User: Using chemicals or mixtures without distributing them as part of a product is considered to be an end use. Examples include cleaning solvents and paint solvents which are evaporated or recovered from the process and do not remain as a reaction product or impurity.

### THOR Industries Compliance Plan

Each manufacturing facility will designate a TSCA coordinator, which can be the Environmental Coordinator, to implement this procedure. When a new chemical is introduced into a production process, the TSCA coordinator will review the SDS and identify any hazards present as well as any emissions that come from the chemical to ensure compliance with applicable laws, regulations, and safety standards.

The Corporate Environmental Health and Safety Manager is the designated TSCA Corporate Coordinator.

The THOR Industries TSCA coordinators are responsible for the implementation of this procedure. They will conduct necessary TSCA trainings and perform ongoing assessment of TSCA compliance status at all applicable THOR Industries facilities.

The THOR Industries TSCA Coordinators shall implement an annual TSCA review process to ensure that all applicable TSCA requirements are fully implemented and complied with at all THOR Industries operations.

Facility Managers must notify when TSCA Coordinators when any new chemical is introduced into a production process, when reports of injury are received covered by Section 8(c)-8(e), or when Substantial Risk exists under Section 8(e).

**SECTION 8(c)**  
**Records and Reports of Allegations that Chemical Substances Cause  
Significant Adverse Reactions**

Requirements

1. The EPA defines significant adverse reactions as reactions that may indicate a substantial impairment of normal activities, or long-lasting or irreversible damage to health or the environment. For occupational health effects, OSHA recordability may be a good indication of significance. To comply with Section 8(c), manufacturers, processors and distributors who do repackaging, or other processing of chemical substances and mixtures must:

- a. Keep records of significant adverse reactions to health or the environment alleged to have been caused by a chemical substance or mixture; and
- b. Permit inspection and submit copies of such records, upon request of any designated representative of the Administrator.

2. To invoke the duty to record, an allegation must implicate one or more chemical substances manufactured or processed by THOR Industries or a THOR Industries process or operation, as the cause of the significant adverse reaction. The allegation must specifically identify a chemical substance or mixture, an article containing a specific substance, a company process or operation in which specific substances are involved, or an emission or other discharge related to the manufacture, processing, or distribution in commerce of a specific chemical substance.

3. Allegations may be made by any person, including employees of THOR Industries, customers, plant neighbors, contractors, other firms on behalf of their employees and organizations on behalf of their members. Allegations should be in writing and Section 8(c) regulations permit companies to require that allegations be written.

4. Examples of reactions adverse to human health that are to be considered "significant" and must be recorded are:

- a. Long-lasting or irreversible damage, such as cancer or birth defects.
- b. Partial or complete impairment of bodily functions, such as reproductive, neurological disorders or blood disorders.
- c. Impairment of normal activities experienced by all or most of a group of persons exposed at one time to a substance.
- d. An impairment of normal activities is experienced each time an individual is exposed to a substance.



5. Allegations of adverse human health effects are exempt from recordkeeping if the alleged reaction is a known human effect. A human health effect is known if it is described in published scientific literature, product labeling or material safety data sheets. However, the exemption of a known human effect does not apply if the effect was more toxic than described; had previously been observed in animals but not in humans; or occurred over a shorter exposure period, at a lower exposure level, or by a different route than previously described.

6. Environmental effect allegations must be recorded if they involve:

- a. Abnormal numbers of animal or plant deaths.
- b. Reduction of reproductive success or vigor of a species.
- c. Reduction in agricultural productivity, whether of crops or livestock.
- d. Long-lasting or irreversible contamination of components of the environment, especially groundwater, surface water or soil.
- e. Gradual or sudden changes in the composition of animal or plant life, including fungal or microbial organisms in an area.

7. Allegations of environmental reactions are exempt from TSCA Section 8(c) recordkeeping if they are a direct result of an accidental spill, discharge, emission or incident which has been reported to the EPA or other federal agency under requirements of any regulation.

#### THOR Industries Compliance Plan

1. The THOR Industries facility TSCA Coordinator shall manage TSCA Section 8(c) procedures and information. The Coordinator may request assistance from other THOR Industries staff members who are able to evaluate allegations data, if needed.

2. Certain THOR Industries employees are more likely to receive allegations and must be especially alert. Receptionists who answer outside telephone calls and sales personnel are likely first contacts for formal and informal information from customers, neighbors, etc., in the course of normal business. Medical and insurance personnel need to be able to recognize information derived from employees during physical examinations, office visits, insurance claims, etc., that implicate chemical exposure. Legal personnel can become aware of allegations that should be evaluated when they receive complaints or as a result of the filing of a legal action.

3. THOR Industries program requires that allegations must be written. If for any reason the person making the allegation is unable or unwilling to put it in writing, the allegations should be transcribed by a THOR Industries representative, and the allegor should be asked to sign the document. The allegations should be submitted to the facility TSCA coordinator, even if the allegor will not sign it.



The facility TSCA coordinator shall review allegations against information on the SDS and shall determine if they are significant. If so, they shall be referred to the Corporate TSCA Coordinators.

4. The THOR Industries Corporate TSCA Coordinators shall establish a secure records system for TSCA allegations documentation at the THOR Industries headquarters. Each file will contain:

- a. The original allegation as received.
- b. An abstract of the allegation and other pertinent information:
  - The name and address of the facility that received the allegation.
  - The date the allegation was received at the facility.
  - The implicated substance, mixture, article, company process or operation, or site discharge.
  - A description of the alleger (e.g., "company employee," "plant neighbor," "individual consumer"). If the allegation involves a health effect, the sex and year of birth of the individual should be recorded if ascertainable.
  - A description of the alleged health effect(s). The description must relate how the effect(s) became known and the route of exposure, if explained in the allegation.
  - A description of the nature of the alleged environmental effect(s), identifying the affected plant and/or animal species, or contaminated portion of the physical environment.
- c. The results of any self-initiated investigation of an allegation (the EPA does not require an investigation).
- d. Copies of any further required records or reports (e.g., OSHA Form 101).

5. Records must be retrievable by the alleged cause of the illness, injury or environmental contamination, such as: 1) a specific chemical identity, 2) a mixture, 3) an article, 4) a company process or operation, or 5) a site emission, effluent or other discharge. If records are filed according to location of the allegation, a cross reference system is a way of being able to retrieve records by alleged cause.

Records of worker-related allegations, either by THOR Industries or a customer's employee, are retained for at least 30 years. All other allegations are retained for at least five years.



**SECTION 8(d)**  
**Health and Safety Studies**

Requirements

1. EPA may require manufacturers, importers and processors of chemical substances, mixtures, or chemical categories to submit lists and copies of health and safety studies on specifically listed chemicals or mixtures. The agency adds to the listing periodically and occasionally issues requests for additional reporting.

2. The EPA defines health and safety study as any study of any effect of a chemical substance or mixture on health or the environment or on both, including underlying data and epidemiological studies, studies of occupational exposure to a chemical substance or mixture, toxicological, clinical, and ecological or other studies of a chemical substance or mixture, and any test performed under TSCA.

3. The agency intends that submitters of a "health and safety study" will apply the terms to include a broad spectrum of tests and other data. The regulations include these examples:

a. Long- and short-term animal tests.

b. Tests for ecological or other environmental effects on invertebrates, fish, or other animals and plants.

c. Assessments of human and environmental exposure, including workplace exposure, and impacts of a particular chemical substance or mixture on the environment, including surveys, tests, and studies.

d. Monitoring data, when they have been aggregated and analyzed to measure the exposure of humans or the environment to a chemical substance or mixture.

THOR Industries Compliance Plan

The Corporate TSCA Coordinator will periodically provide a current copy of the list to each facility. Each THOR Industries facility will review the EPA list for TSCA Section 8(d) chemicals to determine if any of the chemicals are now or have been present at the site. If reporting of studies is a possibility, the facility TSCA coordinator will inform and assist the Corporate TSCA coordinator in submitting such studies.

The facility TSCA coordinator should inform the Corporate TSCA coordinators, on all health and safety studies conducted or future studies to be conducted at the facility.



**SECTION 8 (e)**  
**Substantial Risk Information**

Requirements

1. Under Section 8(e), a manufacturer, importer, processor, or distributor, who obtains information which reasonably supports the conclusion that a substance or mixture presents a substantial risk of injury to health or the environment shall inform the Administrator of the information within 15 working days unless the person has actual knowledge that the Administrator has been adequately informed of the information. Substantial risk includes both the seriousness of the effect and the probability of its occurrence.

2. The agency has listed effects that require substantial risk reporting. The human health effects are:

a. Any instance of cancer, birth defects, mutagenicity, death, or serious or prolonged incapacitation, including the loss of or inability to use a normal bodily function with a consequent relatively serious impairment of normal activities, if one or a few chemical(s) is strongly implicated.

b. Any pattern of effects or evidence which reasonably supports the conclusion that the chemical substance or mixture can produce cancer, mutation, birth defects or toxic effects resulting in death, or serious or prolonged incapacitation.

3. The environmental effects that require Section 8(e) reporting are:

a. Widespread and previously unsuspected distribution in environmental media, as indicated in studies (excluding materials contained within appropriate disposal facilities).

b. Pronounced bioaccumulation. Measurements and indicators of pronounced bioaccumulation heretofore unknown to the Administrator should be reported when coupled with potential for widespread exposure and any non-trivial adverse effect.

c. Any non-trivial adverse effect, heretofore unknown to the Administrator, associated with a chemical known to have bioaccumulated to a pronounced degree or to be widespread in environmental media.

d. Ecologically significant changes in species' interrelationships; that is, changes in population behavior, growth, survival, etc., that in turn affect other species' behavior, growth, or survival.





4. Any emergency incident of environmental contamination is also to be reported if it:
  - a. Seriously threatens humans with cancer, birth defects, mutation, death, or serious or prolonged incapacitation.
  - b. Seriously threatens non-human organisms with large-scale or ecologically significant population destruction.
5. Information does not need to be reported if it:
  - a. Has been published by EPA in reports.
  - b. Has been submitted in writing to EPA pursuant to mandatory reporting requirements under TSCA or any other authority administered by EPA.
  - c. Has been published in scientific literature and referenced by specified abstract services.

#### THOR Industries Compliance Plan

1. Any information received that could be included in Section 8(c) or Section 8(e) requirements must be handled in a timely manner, and the evaluation process must proceed without delay to at least determine if the Section 8(e) criteria are met.
2. The THOR Industries procedure for handling allegations of significant effects will be used to evaluate effects which meet the criteria for reporting under Section 8(e). The THOR Industries Corporate TSCA Coordinator should work closely with facility TSCA coordinators and determine if a significant risk reporting is appropriate.

THOR Industries will submit information which reasonably supports the conclusion that a substance or mixture presents a substantial risk of injury to health or the environment to EPA within 30 working days.