

Birkenstock Holding plc

CORPORATE GOVERNANCE GUIDELINES

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(1) PURPOSE

The board of directors (the "Board") of Birkenstock Holding plc (the "Company") has adopted these Corporate Governance Guidelines (these "Guidelines") as a general framework to assist the Board in carrying out its responsibilities to the Company and its shareholders. These Guidelines are not binding legal obligations and should be read in the context of all applicable laws, the Company's Memorandum and Articles of Association (as amended, the "Articles") and other corporate governance documents.

The Board's principal responsibility is one of oversight. Management of the Company is responsible for implementing the Company's strategic plan, identifying and managing risk, making and keeping the books and records of the Company, preparing the Company's financial statements and determining that they are complete, accurate and in accordance with applicable reporting standards, establishing satisfactory disclosure controls and internal control over financial reporting and timely reporting to the Board. The independent auditor is responsible for auditing the Company's financial statements and the effectiveness of the Company's internal control over financial reporting. The Company's internal and outside counsel are responsible for assuring compliance with laws and regulations and the Company's corporate governance policies.

(2) BOARD COMPOSITION

Size: The Board shall determine its size, provided it remains at two members or greater, as required by the Articles. The Board will periodically review its size and composition.

Independence: For the purposes of determining which directors constitute the Company's independent directors, the Company abides by the definitions of the Securities and Exchange Commission and the New York Stock Exchange (the "NYSE"). The Board shall include such number of independent directors as required by the applicable listing rules of the NYSE and will consider governance trends when assessing the independent composition of the Board; in doing so, the Company may make use of certain exemptions applicable under the listing rules of the NYSE for Foreign Private Issuers, as available.

Overboarding: No director may serve on more than four public company boards (including the Company's Board). No director that is an executive officer of a public company may serve on more than two public company boards (including the Company's Board). No member of the Audit Committee may serve simultaneously on the audit committee of more than three public companies (including the Company's Audit Committee).

Election / Appointment / Term. The Board is classified with the terms of office of each of the three classes of directors ending in successive years of three year terms, as provided in the Articles.

Selection of Board Nominees / Director Criteria: The Board has overall responsibility for the selection of candidates for nomination or appointment to the Board. The Board's policy is to encourage selection of directors who will contribute to the Company's overall corporate goals. The Board will annually review the experience and characteristics appropriate for Board members and director candidates in light of the Board's composition at the time, and the skills and expertise needed for effective operation of the Board and its committees.

The director criteria the Board considers will include:

1. Ethics. Directors should be persons of good reputation and character who conduct themselves in accordance with high personal and professional ethical standards, including the policies set forth in the Company's Code of Ethics.
2. Conflicts of Interest. Each director should not, by reason of any other position, activity or relationship, be subject to any conflict of interest that would impair the director's ability to fulfill the responsibilities of a member of the Board.
3. Independence. The Board will consider whether directors and nominees will be considered independent under the standards of the NYSE, and the heightened independence standards for audit committees under the securities laws, taking into account the Company's status as a Foreign Private Issuer.
4. Business and Professional Activities. Directors should maintain a professional life active enough to keep them in contact with the markets and/or the industry in which the Company is active. A significant position or title change will be seen as reason to review a director's membership on the Board.
5. Experience, Qualifications and Skills. Directors should have the educational background, experience, qualifications and skills relevant for effective management and oversight of the Company's management, which may include experience at senior executive levels in the Company or comparable companies, public service, professional service firms or educational institutions.
6. Time / Participation. Directors should have the time and willingness to carry out their duties and responsibilities effectively, including time to study informational and background materials and to prepare for meetings. Directors should attempt to arrange their schedules to allow them to attend all scheduled Board and committee meetings. The Board will consider the participation of and contributions to the activities of the Board for any director recommended for re-nomination.
7. Overboarding. Accepting a directorship with another company that the director did not hold when elected or appointed to the Board will be seen as a reason to review a director's membership on the Board.
8. Diversity. The Board believes that diversity, including gender, race and ethnicity, brings a diversity of viewpoints to the Board that is important to the effectiveness of the Board's oversight of the Company.
9. Tenure / Retirement. The Board does not believe that there should be a fixed term or retirement age for directors, but will consider each director's tenure and age and the average tenure and age of the Board.

(3) BOARD STRUCTURE AND OPERATIONS

Board Leadership. The Board will periodically appoint a chair of the Board. Both independent and non-independent directors, including the principal executive officer (“PEO”), are eligible for appointment as the chair. The Company will appropriately disclose the name of the chair. The Board will conduct an annual assessment of its leadership structure to determine that the leadership structure is the most appropriate for the Company.

Board Committees. The committees of the Board will include the Audit Committee. The Board may, from time to time, establish additional committees.

Board Meeting Frequency. The Board shall meet as often as it deems necessary or appropriate to fulfill its responsibilities but in any event at least four times per fiscal year. The Board shall meet at such times and places as it deems necessary to fulfill its responsibilities.

Board Meeting Formalities. The agenda and materials for Board meetings will be prepared by the Board chair in consultation with the other Board members. The Board shall keep minutes of its proceedings. The Board is governed by the rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements set out in the Articles.

Executive Sessions. Non-executive directors will meet on a regularly scheduled basis in executive sessions without the PEO or other members of the Company’s management. The Board may invite any individuals to its meetings as it deems appropriate. However, the Board shall meet regularly without such individuals present.

Time / Participation. Board members are expected to devote sufficient time and attention to prepare for, attend and participate in Board meetings and meetings of committees on which they serve, including advance review of meeting materials that may be circulated prior to each meeting.

Attendance. Board members are expected to attend all meetings of the Board and of the committees on which they serve.

Onboarding / Education: The Company will provide new members of the Board with appropriate onboarding briefings, and the full Board with educational resources and opportunities related to fiduciary duties and other matters as may be appropriate or requested by the Board.

Outside Advisors: The Board shall have the authority, in its sole discretion, to retain and terminate investment banks, outside legal counsel, and such other advisors as it deems necessary to fulfill its duties and responsibilities. However, the Board shall not be required to implement or act consistently with the advice or recommendations of any investment bank, outside legal counsel or other advisor, and the authority granted in these Guidelines shall not affect the ability or obligation of the Board to exercise its own judgment in fulfillment of its duties. The Board shall set the compensation and retention terms and oversee the work of any investment

bank, outside legal counsel or any other advisors. Any communications between the Board and its outside legal counsel will be privileged communications.

Funding: The Board shall receive appropriate funding from the Company, as determined by the Board, for the payment of compensation to any investment bank, outside legal counsel and any other advisors, and the ordinary administrative expenses of the Board that are necessary or appropriate in carrying out its duties.

Delegation of Authority: The Board shall have the authority to delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to one or more committees as the Board may deem appropriate in its sole discretion.

Books and Records: The Board will have access to the Company's books, records, facilities and personnel.

(4) BOARD DUTIES AND RESPONSIBILITIES

The Board is expected to act honestly and in good faith with a view to the best interests of the Company and exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

Below is an overview of the Board's responsibilities:

1. Strategic Plan: To set the direction of the Company and monitor management of the Company to ensure that the Company achieves its objectives; and to review, monitor and approve the overall operating, financial and strategic plans, operating goals and performance of the Company.
2. Reporting and Compliance Systems. To ensure that Company management maintains an effective system for timely reporting to the Board or appropriate Board committees and to the public as required on the following: (1) the Company's financial and business plans, strategies and objectives; (2) the financial results and condition of the Company and its business segments; (3) significant accounting, regulatory, competitive, litigation and other external issues affecting the Company; and (4) systems of control which promote accurate and timely reporting of financial information to stockholders and compliance with laws and corporate policies.
3. Risk Oversight. To understand the principal risks associated with the Company's business on an ongoing basis, and oversee the key risk decisions of management, which includes comprehending the appropriate balance between risks and rewards.
4. Disclose Relationships. To disclose promptly to the Board any existing or proposed relationships with the Company (other than service as a Board member or on Board committees) which could be required to be disclosed or could affect the independence of the director under applicable listing standards, including direct relationships between the Company and the director and his or her family members, and indirect relationships between the Company and any business,

nonprofit or other organization in which the director is a general partner or manager, officer, or significant stockholder, or is materially financially interested.

5. Shareholder Engagement: To ensure that the Company maintains an active dialogue with shareholders so that their perspectives are thoughtfully considered; and to review shareholder proposals properly submitted and respond as appropriate.
6. Annual Shareholders Meeting: To attend the Company's annual shareholders meeting unless unusual circumstances make attendance impractical.
7. Corporate Culture: To devise and maintain a human capital management system and a corporate culture that promote compliance with legal and regulatory requirements and the ethical conduct of the Company's business.
8. Sustainability: To promote the long-term sustainable growth of the Company, including considering the social and environmental goals of the Company.
9. Compensation: To select, evaluate, and compensate the Company's CEO and other executive officers and to approve the compensation of directors.
10. Management Succession Planning: To approve a CEO succession plan.
11. Corporate Governance Documents: To review and approve any amendments to the Articles, Code of Ethics, these Guidelines, and other corporate governance policies.