

BIRKENSTOCK

Birkenstock Holding plc

BIRKENSTOCK

OUR

CODE OF

ETHICS

OCTOBER 2024

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(1) OUR COMMITMENT TO INTEGRITY AND COMPLIANCE

BIRKENSTOCK is a globally recognized brand rooted in function, quality, and tradition. The history of the Birkenstock family dates back to 1774. We at BIRKENSTOCK are aware of our ethical and moral **responsibilities towards you as our employees, our business partners, customers, other stakeholders, and our environment.**

Our core values influence everything we do and underpin our brand's deep cultural relevance, which has evolved over time.

We value responsibility, customer centricity and **respect** towards each other. By acting **responsibly and with integrity**, we protect our company's reputation and maintain trust in our business activities.

BIRKENSTOCK is committed to comply with all applicable national and international laws, regulations and internal rules that govern our business activities, and we expect everyone who works for BIRKENSTOCK to comply with this Code of Ethics, other company policies and applicable laws at all times. Our Code of Ethics is designed to help us to **do the right thing** in any situation that may arise at work, and additional resources are referenced throughout for specific guidance where applicable. Our **Code of Ethics** provides the **ethical, social, and environmental rules** and is intended to function as a behavioral **guideline and value basis** for our daily conduct in the workplace.

This Code of Ethics is based on legal obligations and is supported by our internal policies and guidelines as well as contractual agreements.

(2) OUR RESPONSIBILITY FOR COMPLIANCE

Long-term corporate success is based on loyal, honest, respectful, responsible, and ethically correct behavior by all of us. We therefore expect all employees, whether in management functions, administration, production facilities, logistics, retail shops or elsewhere, including interns, working students, temporary workers etc., to **internalize the rules set out in our Code of Ethics and act accordingly in their daily work for BIRKENSTOCK.** It represents the minimum standard and values expected, and it is binding and applies to all employees in all BIRKENSTOCK companies worldwide. In the event of a **reasonable suspicion of a violation of applicable laws or this Code of Ethics, we encourage** everyone to **report** it. Only in this way can we jointly create a working environment that is characterized by **trust and mutual appreciation**, both internally and externally.

Failure to comply with the Code of Ethics can lead to significant damage, not only to our company and our brand, but also to all of us as well as to our business partners and other stakeholders. BIRKENSTOCK does therefore not tolerate any violation of laws, regulations, the Code of Ethics or our other internal policies and guidelines. Depending on the circumstances, violations may result in consequences under employment law as well as civil and criminal law.

The main part of the Code of Ethics is divided into the following three chapters:



(3) OUR RESPONSIBILITY AS PART OF SOCIETY AND THE ENVIRONMENT

(3.1) ACTING RESPONSIBLY WITH REGARDS TO OUR ENVIRONMENT

For us, sustainable behavior is the expression of our entrepreneurial attitude. For BIRKENSTOCK, environmental, social and governance criteria are at the heart of responsible conduct. Environmental protection and social responsibility are actively practiced at BIRKENSTOCK and have always been a top priority for us.

This includes complying with internationally recognized human rights and environmental issues in accordance with international standards and applicable national and international legislation. We also expect this from all our business partners. Therefore, we have implemented a BIRKENSTOCK Code of Conduct for our Business Partners, which is binding for our business relationships.

(3.2) RESPECT FOR FUNDAMENTAL SOCIAL VALUES

At BIRKENSTOCK, social responsibility is an expression of our corporate convictions. To this end, we are guided by the Universal Declaration of Human Rights by the United Nations, the "Business Social Compliance Initiative" (BSCI), the Conventions of the International Labour Organisation (hereinafter "ILO"), the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic Social and Cultural Rights (ICESCR), the UN Conventions on the Rights of Children and on the Elimination of All Forms of Discrimination against Women, the Principles of the UN Global Compact, the OECD Guidelines for Multinational Enterprises and the requirements outlined in the German Act on Corporate Due Diligence Obligations in Supply Chains (LkSG).

(3.2.1) HUMAN RIGHTS

We attach particular importance to human rights. We respect, protect, and encourage all applicable rights and laws, conventions, and principles as a fundamental and universal requirement worldwide. We take appropriate measures for respecting human rights.

We reject all forms of child, forced, or compulsory labor, any form of debt bondage as well as all forms of modern slavery, slavery-like practices and human trafficking.

We reject unlawful forced eviction and unlawful taking of land, forests and waters, the use of which secures the livelihood of a person as well as the abuse of power by security forces.

We reject discrimination in respect of employment and occupation. In addition, we respect the right of association and the right to collective bargaining, equal opportunities and treatment, and a safe and healthy working environment.

We expect all of our business partners, especially our suppliers and their subcontractors as well as the recruitment agencies we work with to respect and comply with human rights, to conduct business with integrity, transparency, and in compliance with the current national and international laws and regulations, industrial minimum standards, Conventions of the ILO and UN as well as other relevant provisions. For more information, see the Code of Conduct for Business Partners.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

You are responsible for the purchase of certain goods and receive information about abuse of power by security forces at one of your suppliers.

Correct behavior:

Immediately contact your line manager or the responsible department as soon as you become aware of the situation. Our company must thoroughly review the supplier.

(3.2.2) EQUAL OPPORTUNITIES, EQUAL TREATMENT, AND PREVENTION OF DISCRIMINATION

Equal opportunities and equal treatment for all are pillars of our corporate responsibility and our common goal.

BIRKENSTOCK does not tolerate discrimination in any form. This includes active or passive differentiation, exclusion, disparagement, or preference based on, for example, national and ethnic origin, social origin, health status, disability, sexual orientation, age, gender, political opinion, religion or belief, or membership in an employee organization, unless this is justified by the requirements of the employment.

BIRKENSTOCK promotes a **diverse, respectful, and inclusive work environment** that supports the individuality of all employees. All our relationships - whether internal or external - are based on this. Qualifications and skills are central to the recruitment, hiring, promotion, compensation, benefits or termination of employees and business partners at BIRKENSTOCK. **We treat everyone with respect and fairness and promote an understanding of differences openly and consciously.**

BIRKENSTOCK does not tolerate **inappropriate behavior, including harassment of any kind, bullying, or abuse of power towards our employees.** A work environment in which all can feel safe, are supported, and have equal opportunities to develop requires that we respect each other's opinions and can express concerns openly and respectfully.

A BEHAVIORAL EXAMPLE MAY BE:

Situations:

You are informed that an applicant in your department has been excluded from the application process based on national origin, even though the applicant's qualifications meet all the requirements.

During a conversation in the cafeteria, you overhear a colleague making an insulting statement about another colleague.

Correct behavior:

If you have witnessed any form of discrimination, we encourage you to contact your HR team as soon as you become aware of the situation. There are also other reporting channels available (see 7.4).

(3.3) ENVIRONMENTAL PROTECTION

At BIRKENSTOCK, we are committed to acting in an environmentally friendly manner and using necessary resources carefully and sustainably. We do this out of social and ecological responsibility, out of respect for and duty towards our customers and stakeholders, and because it is in our own interest to work for a sustainably operating company.

We are aware of our environmental impact. We rely on efficient solutions and follow these principles throughout the life cycle of our products.

During development and production, we pay attention to the selection of our raw materials, and aim to carefully use natural resources, continuously reduce environmental pollution, and comply with the prohibition on causing serious environmental damage that results in harm to humans.

In our daily work, we act mindfully and respect our environment. Wherever possible, we try to use resources and energy sparingly and efficiently. In addition, we expect BIRKENSTOCK's corporate activities to comply with the requirements of applicable environmental laws and regulations so as to minimize their environmental impact.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

There's a chemical spillage – what is the right thing to do?

Correct behavior:

You immediately inform one of the responsible employees and point out the problem.

(4) OUR RESPONSIBILITY AS A BUSINESS PARTNER

(4.1) FAIR DEALING

All of us should endeavor to deal fairly with our company's customers, suppliers and competitors. We should not take unfair advantage of anyone through manipulation, concealment, abuse, or privileged information, misrepresentation of facts, or any other unfair dealing practice.

(4.2) PREVENTION OF CORRUPTION AND BRIBERY

(4.2.1) CORRUPTION AND BRIBERY

Corruption is generally understood to be the abuse of entrusted power in a professional environment for one's own private benefit or for the benefit of a third party. **Bribery** occurs when something of value is offered with the intention of obtaining an improper business advantage or achieving some other unlawful business objective. Corruption and bribery can occur, for example, in the form of the **offer or acceptance of cash, (discount) vouchers, gifts, invitations, travel or employment**.

Corruption is a serious problem in business and not only leads to decisions based on improper grounds, but also distorts competition. BIRKENSTOCK has a **zero-tolerance policy** regarding corruption and bribery in all its business activities. We do not engage in active or passive corruption. Even the **appearance of bribery or the granting of advantages** must be avoided. This applies to transactions with business partners, subcontractors, joint venture companies, and sales assistants, as well as with authorities and other state organizations, shareholders, and employees.

A BEHAVIORAL EXAMPLE MAY BE:

Situations:

You are promised payments, gratuities, or other personal benefits if you influence a purchasing decision.

You work in sales, and as part of a contract negotiation, the customer's representative demands a "closing fee" to ultimately wrap up the contract. The negotiations are so far advanced that they must be concluded.

Correct behavior:

You refuse the benefit or demand and report the incident to your manager and to the personnel responsible for compliance. Business decisions are made solely based on objective criteria and in the interests of BIRKENSTOCK.

We give and accept **benefits** (e.g., gifts, invitations, hospitality and tickets) **only in a transparent manner and for legitimate purposes**.

Gifts and entertainment are defined as something of value given to or accepted by a person outside of BIRKENSTOCK without legal obligation. Gifts, hospitality, invitations and other benefits can often be part of business relationships. We have created mandatory internal regulations for this purpose to ensure your integrity and independence.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

You work in the sourcing department at BIRKENSTOCK and receive a high-quality holiday gift from a business partner as a thank you for the good cooperation. Currently, no purchasing decision is pending with regard to this business partner.

Correct behavior:

You check the receipt of the gift with the help of the internal guidelines and report – if necessary – the facts to the personnel responsible for compliance. They will determine the course of action.

(4.2.2) DEALING WITH GOVERNMENT EMPLOYEES, PUBLIC OFFICIALS OR OTHER PUBLIC INSTITUTIONS

Special legal conditions often apply when dealing with representatives of governments, authorities and other public institutions (office holders and mandate holders). Violations can have serious consequences in the form of heavy penalties for companies and individuals. We expect all employees to conduct themselves with integrity in accordance with the applicable legal framework. In principle, official inquiries are coordinated by the legal department and the compliance team. If you receive inquiries from authorities that go beyond your area of responsibility, the legal department should be informed immediately.

A BEHAVIORAL EXAMPLE MAY BE:

Situations:

You are a sales representative of BIRKENSTOCK and have to travel abroad for a business assignment. For this purpose, you need a visa of the country of destination. The employee of the responsible embassy offers to process your visa request preferentially if you make a monetary payment in return.

A government officer requests free products as a birthday gift for his son.

Correct behavior:

Initially, you do not continue the process any further and immediately contact the personnel responsible for compliance to coordinate the next steps.

(4.2.3) RECOGNITION AND AVOIDANCE OF CONFLICTS OF INTEREST

BIRKENSTOCK respects the privacy of its employees and carefully balances personal interests against the interests of the company. In return, we expect all of us to always make our business decisions for BIRKENSTOCK objectively and without the influence of private interests – including any sideline activities. Financial, family and romantic interests must not compete or conflict with the business interests of BIRKENSTOCK.

A **conflict of interest** occurs when an individual's private interests interfere, or even appear to interfere, with the interests of BIRKENSTOCK. Such a conflict can arise when we take actions or have interests that may make it difficult to perform our work for BIRKENSTOCK objectively and effectively. Conflicts of interest also arise when we (or a member of our family) receive improper personal benefits because of our position in the company. Conflicts of interest should be avoided unless specifically authorized.

Loans by BIRKENSTOCK to, or guarantees by BIRKENSTOCK of, obligations of employees or their family members are of special concern. Loans by BIRKENSTOCK to, or guarantees by BIRKENSTOCK of, obligations of any director (Birkenstock Holding plc) or executive officer/president (Birkenstock Group B.V. & Co. KG) in violation of applicable law are expressly prohibited.

Whether or not a conflict of interest exists or potentially exists can sometimes be difficult to assess.

Persons other than our directors and executive officers/presidents who have questions about a potential conflict of interest or who become aware of an actual or potential conflict should discuss the matter with and seek a determination and prior authorization or approval from their superior and the Chief Legal Officer.

A superior may not authorize or approve conflict of interest matters or make determinations as to whether a problematic conflict of interest exists without first providing the Chief Legal Officer with a written description of the activity and seeking the Chief Legal Officer's written approval. If the superior is involved in the potential or actual conflict, the matter should instead be discussed directly with the Chief Legal Officer.

Directors and executive officers/presidents (Birkenstock Group B.V. & Co. KG) must seek determinations and prior authorizations or approvals of potential conflicts of interest exclusively from the Audit Committee.

A BEHAVIORAL EXAMPLE MAY BE:

Situations:

When selecting a new supplier for leather, you notice that one of the quotes is from your cousin's company.

You hold shares in a company that provides services for BIRKENSTOCK. You yourself are employed in the finance department at BIRKENSTOCK.

Correct behavior:

In the event of any perceived or actual conflict of interest, disclose it to your manager or the Chief Legal Officer and discuss how to proceed. One solution may be, for example, to withdraw from the selection process. As a rule, conflicts of interest must be avoided.

(4.3) APPROPRIATE HANDLING OF OUR PRODUCTS

Our brand is built on our products and our commitment to quality. This is a valuable and essential component of a successful future for BIRKENSTOCK. Therefore, we expect all of us to **handle our products appropriately at every stage of the manufacturing process, starting with samples and designs in the development phase, during production and when the product is finished.** BIRKENSTOCK owns all products and allows only legitimate business use of the products.

In certain cases, BIRKENSTOCK grants their employees the opportunity to test products in a private environment before they are launched on the market and can be regularly purchased by our customers. The transfer, use or provision of BIRKENSTOCK products to third parties is not permitted.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

In the manufacture of a product, waste textile materials are produced. Your daughter's kindergarten regularly asks all parents if they can provide craft materials. You consider whether you can provide the kindergarten with the textile leftovers from the production.

Correct behavior:

Waste textile materials are also the property of BIRKENSTOCK and may not be taken for private use. BIRKENSTOCK is continuously working on the sustainable and efficient use of all raw materials and is responsible for their proper disposal. Taking textile materials prevents recycling, for example.

(4.4) PROHIBITION OF INSIDER TRADING

Insider trading is the trading of company shares, securities or other financial instruments based on information that is not publicly available (insider information). By using this insider information, the parties involved may profit financially. Insider trading not only violates the trust of our customers, business partners, shareholders and other employees, but also damages the integrity of BIRKENSTOCK and the financial markets.

BIRKENSTOCK therefore acts in accordance with applicable legislation and expect all of its employees to comply with applicable laws and internal regulations when dealing with insider information.

Confidential information may only be passed on internally for specific purposes, for example in the course of regular employment and in accordance with internal regulations. It is prohibited to pass on confidential information to third parties or make it publicly available. It is also prohibited to use insider information about BIRKENSTOCK or about other companies obtained within the framework of your employment with BIRKENSTOCK to trade in financial instruments. This also applies after the termination of your employment or after the expiry of the term of your employment contract, as applicable.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

In the course of your work, you learn that the acquisition of a division of a company is planned.

Correct behavior:

As this is non-public information and insider knowledge, you must not share the knowledge with third parties under any circumstances. You may be liable to prosecution if you directly or indirectly disclose non-public information and insider knowledge.

(4.5) PREVENTION OF MONEY LAUNDERING AND TERRORISM FINANCING

Money laundering is the smuggling of illegal funds into legal economic circuits. The origin of the funds is concealed by so-called "money laundering" and thus access by law enforcement agencies to the assets is prevented.

Terrorism financing is the provision or collection of assets with the knowledge or intent that these assets will be used (or are to be used) in whole or in part for terrorist purposes (e.g., to promote or fund a terrorist organization or to commit a serious act endangering the state). It is irrelevant whether the funds are of legal or illegal origin. BIRKENSTOCK has a zero-tolerance policy towards money laundering and terrorism financing.

We have implemented appropriate measures to prevent involvement in money laundering and terrorism financing.

A BEHAVIORAL EXAMPLE MAY BE:

Situations:

You receive unrelated payments from a business partner with a request to make a refund of these "accidental transfers" to an account abroad.

We want to enter into a contract with a distributor that provides for contractual payments to be made to us in the name and from the account of a third party.

Correct behavior:

Without further information, this request must not be followed up. The Corporate Risk & Treasury department and/or the compliance officers must be informed immediately of the facts so that they can determine the further course of action.

(4.6) COMPLIANCE WITH ECONOMIC SANCTIONS, TRADE, EXPORT CONTROL AND CUSTOMS REGULATIONS

Our international business activities are subject to legal requirements relating to **trade and other sanctions, customs duties and import and export regulations**.

When transporting goods, services and information (e.g., technologies or software) across borders, prohibitions, restrictions and monitoring measures must be observed. Before entering into a business relationship, we commit ourselves to comply with the highest standards and ask the same of our business partners.

Violations can lead to severe penalties, reputational damage and a loss of trust on the part of authorities and the public. We all are obliged to comply with national and international legal regulations and to select business partners, suppliers and products according to objective criteria. You are responsible for independently reviewing decisions regarding business relationships, exports and imports or having them reviewed by the relevant department.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

You work in sales at BIRKENSTOCK and receive a request from a potential distributor to deliver goods to a country for which there are export restrictions.

Correct behavior:

First, you independently check the embargo regulation of the country in question. If the regulation applies to the product in question, consult the Customs & Trade Compliance department on how to proceed.

(4.7) FAIR COMPETITION

In a fair and free market economy, it is prohibited to distort competition, to agree on prices or to restrict competition through comparable measures. At BIRKENSTOCK, we conduct our business strictly in accordance with applicable antitrust and competition laws. BIRKENSTOCK believes that all market participants benefit from a fair and free market economy.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

You attend the meeting of a business association and talk to other participants. A competitor gives you private information about their company that could lead to a violation of antitrust and competition law.

Correct behavior:

You immediately reject the information and expressly state that you do not wish to receive such information. Do not write down or forward the information and report the incident to the legal department of BIRKENSTOCK Group B.V. & Co. KG.

(4.8) ACCOUNTING AND REPORTING

The correctness and accuracy of the accounting and financial reporting records form the basis for our decision-making processes. They are essential for building and maintaining a trusting relationship with our own customers, business partners, shareholders, and employees. We comply with legal requirements and applicable accounting standards and inform relevant stakeholders, e.g., shareholders, about our current financial situation on a regular and timely basis.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

You need work equipment. However, your budget for the current year has already been used up. You are therefore considering not booking the costs until next year.

Correct behavior:

Purchases must be posted according to their source. If the budget for the current fiscal year has already been used up, the costs for work equipment may not be posted in the next fiscal year. This would violate the principles of proper accounting. You clarify the further procedure with your manager, for example, whether other budgets can be used, or the procurement/order must be postponed to the next year.

(5) OUR RESPONSIBILITY IN THE WORKPLACE

(5.1) ENSURING A SAFE WORKPLACE

We conduct our business in a sustainable and safe manner, including providing a safe working environment and complying with all local health and safety laws and regulations in the places where we operate. In doing so, all employees share responsibility for health and safety in their area.

At BIRKENSTOCK, we have implemented prevention and health promotion measures that ensure the safety and health of our employees and are aligned with the applicable national regulations. By constantly adapting the measures, the satisfaction and performance of our employees are continuously promoted.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

While working on a machine, you notice a defect that makes the machine unusable.

Correct behavior:

You inform your manager immediately so that the machine can be taken out of operation and a repair service can be commissioned. It is not permitted to carry out repairs independently and thereby expose yourself to possible hazards.

(5.2) CONFIDENTIALITY, PROTECTION AND PROPER USE OF OUR ASSETS, INCLUDING INTELLECTUAL PROPERTY

BIRKENSTOCK expects everyone to protect the tangible and intangible assets of the company, our suppliers, and customers. Theft, carelessness, and waste have a direct impact on our company's profitability. All BIRKENSTOCK assets should be used only for legitimate business purposes. Any suspected incident of fraud or theft must be reported for investigation immediately.

Confidential and sensitive information includes all internal company information that belongs to BIRKENSTOCK, is not publicly accessible or must be treated confidentially pursuant to confidentiality agreements. Much of BIRKENSTOCK's success is due to the in-house expertise we have developed over the years and the innovative ideas of our designers and developers. Sensitive information can take many different forms and includes all non-public information that might be of use to BIRKENSTOCK's competitors, or harmful to our company, our customers and business partners if disclosed. It may include, for example, **information about trade secrets, patents, trademarks, and copyrights, product designs, research results, procedures, processes, plans, strategies, employee and/or customer data, financial forecasts or projections, financial data and reports or comparable intellectual property that creates significant business value for us.** Confidential information is therefore protected and

disclosed only with a valid business reason. The **strict rules of disclosure** may also apply to the disclosure of certain pieces of information within the company. Protecting sensitive information helps BIRKENSTOCK maintain a trusting relationship with our customers, business partners, shareholders, and all of us. Unauthorized use or distribution of this information is prohibited and could also be illegal and result in penalties under civil or criminal law.

In the course of your employment, you will gain access to **sensitive data**. Accidental disclosure of sensitive data can be just as damaging to us and our interests as theft or intentional disclosure. We expect everyone to maintain confidentiality about confidential and internal company information even after leaving the company.

We always treat **intellectual property of other companies** with the same care and respect that we claim and demand for ourselves. We use the intellectual property of others only when BIRKENSTOCK has permission or a lawful license to do so.

If you are unsure about confidential and sensitive information, discuss this with the data protection team.

A BEHAVIORAL EXAMPLE MAY BE:

Situation:

Working in production gives you access to sensitive information about internal processes and procedures.

Correct behavior:

We protect this information by not sharing it with third parties, by not photographing it and by not saving it on external storage media.

(5.3) COMPLIANCE WITH DATA PROTECTION REGULATIONS

Data protection refers to the protection of personal data against improper processing. When collecting, storing, processing or transferring personal data of our employees, customers or other third parties, we therefore take great care to ensure compliance with applicable laws and regulations. The term **personal data** includes all information relating to an identified or identifiable natural person (data subject). The company's legal department and the respective data protection coordinators in the entities can provide support in this context.

A BEHAVIORAL EXAMPLE MAY BE:

Situations:

You work in HR and are asked by a colleague for a list of your teammates' birthdays.

You have prepared a customer event and collected information about the participants as part of the planning process. A colleague asks you to pass on the list of participants.

You discover that an e-mail containing personal data (e.g., an employee's pay slip) has been sent to the wrong recipient.

Correct behavior:
Personal data may not be disclosed without a corresponding authorization.

You report this issue to the legal department or use the reporting tool available on the service portal of the BIRKENSTOCK Group B.V. & Co. KG.

(5.4) CORPORATE OPPORTUNITIES

We expect all our employees to advance the interests of BIRKENSTOCK when the opportunity to do so arises and not to take personal opportunities that arise through the use of company property, information or their position. You may not use company property, information or your position for personal gain. In addition, none of us may compete with the company.

(6) GOLDEN RULES

Our Code of Ethics should serve as a compass for our actions and help us to make the right decisions in complex situations, to **do the right thing**. For this purpose, we have developed some guiding questions to help you decide whether you are acting in accordance with BIRKENSTOCK's principles of conduct:

- Does my decision consider all relevant interests and weigh them correctly? (Professional test)
- Have I complied with company policies and applicable laws in my actions? (Legality test)
- Am I substantially convinced of my decisions and actions, and do I take full responsibility vis-à-vis managers and business partners? (Supervisor test)
- Can I understand and accept decisions in comparable cases in other areas of the company without any doubt? (Generalization test)
- Would I stand fully behind my decision while my company defends it in public? (Publicity test)
- Would I be able to understand my personal action if I were affected by it? (Affectedness test)
- How would my personal environment react to my decision? (Second opinion)

If all questions have been answered in the affirmative or positively, the behavior probably complies with BIRKENSTOCK's principles of conduct. If questions remain unanswered or if there are doubts, you will find contact points at BIRKENSTOCK in the following chapter.

(7) INVESTIGATION AND REPORTING OF VIOLATIONS

To ensure **compliant conduct** within BIRKENSTOCK, we rely on **your active support**. Together we can ensure compliance with internal and external regulations.

If you have any questions, uncertainties or suggestions regarding our BIRKENSTOCK Code of Ethics and the right thing to do, the Global Compliance team is available by phone or e-mail.

In case of general questions, uncertainties and suggestions, your respective manager, responsible HR department and the responsible works council will also help.

(7.1) INVESTIGATION AND REPORTING OF VIOLATIONS

After receiving a report of an alleged prohibited action, the compliance team must promptly take all appropriate actions necessary to investigate.

All directors, executive officers/presidents, managing directors and employees are expected to cooperate in any internal investigation of misconduct.

Violations of our Code of Ethics involving directors of the Birkenstock Holding plc must be reported to the Director Legal Affairs who must report such violations to the Audit Committee.

Violations of our executive officers/presidents of the Birkenstock Group B.V. & Co. KG must be reported to the Chief Legal Officer who must report such violations to the Audit Committee.

Violations of this Code of Ethics involving anyone other than a director or executive officer/president must be reported to the Chief Legal Officer.

(7.2) PROHIBITION OF RETALIATION

One of the **basic principles** of BIRKENSTOCK is the **protection of whistleblowers** who report known or suspected acts of misconduct or other violations of the Code of Ethics in **good faith**. **BIRKENSTOCK will not tolerate retaliation**. No whistleblower who files a report in good faith shall suffer any personal or employment action because of such a report. Actual or threatened retaliation against employees who report an actual or suspected violation is **prohibited** and may in turn be subject to disciplinary action.

(7.3) ENFORCEMENT

BIRKENSTOCK must ensure prompt and consistent action against violations of this Code of Ethics.

If, after investigating a report of an alleged prohibited action by a director or executive officer, the Audit Committee, after consultation with the Director Legal Affairs and the

Chief Legal Officer, determines that a violation of this Code of Ethics has occurred, it will report such determination to the Board of Directors.

If, after investigating a report of an alleged prohibited action by any other person, the personnel responsible for compliance determines that a violation of this Code of Ethics has occurred, the Global Compliance team will report such determination to the Chief Legal Officer.

Upon receipt of a determination that there has been a violation of this Code of Ethics, the Board of Directors of the Birkenstock Holding plc, or the Chief Legal Officer of the Birkenstock Group B.V. & Co. KG, as appropriate, will determine such preventative or disciplinary action as is deemed appropriate. In the event of criminal conduct or other serious violations of the law, appropriate governmental authorities will be notified.

(7.4) REPORTING CHANNELS

The following reporting channels are available if you observe or become aware of an actual or potential violation of applicable laws or this Code of Ethics:

BIRKENSTOCK Group "SpeakUp" Line (you may submit reports anonymously)
Via e-mail to compliance@birkenstock.com
To appropriate personnel
BIRKENSTOCK Holding plc Whistleblower hotline