



## Corporate Policy – LG-004

**Name: Anti-Bribery and Anti-Corruption Policy**

**Version: 3**

**Owner: Legal**

**Distribution: All MBC Associates**

### **I. Purpose**

We must all endeavor to prevent corruption in connection with MasterBrand, Inc.'s ("**MasterBrand**" or the "**Company**") business and take voluntary and preventative measures against corruption. This Anti-Bribery and Anti-Corruption Policy ("**Policy**") is our commitment to prevent corruption and extends across MasterBrand's operations.

It is your responsibility to recognize and respond appropriately to potentially corrupt practices to help ensure strict compliance with all applicable laws, and to avoid any appearance of impropriety in ways in which we do business. This Policy is designed to address the following risks:

- i. The potential promise, payment or providing, or authorizing the promising, paying or providing of any amount of money or anything of value for the benefit of MasterBrand;
- ii. The receipt or acceptance of anything of value (including cash payment) if such item of value is intended to induce or reward improper performance of an associate's responsibilities or duties or to gain an improper advantage; and
- iii. The potential failure to detect corruption by MasterBrand or those acting on behalf of MasterBrand.

### **II. Scope**

This Policy is intended for use by MasterBrand and applies to all MasterBrand permanent, temporary and contract personnel, including all agents, representatives, independent contractors and consultants, where applicable, when conducting business on behalf of MasterBrand ("**associates**").

### **III. Policy**

#### **1. Relevant Laws and Ordinances**

The United States and other countries have implemented laws prohibiting corruption and bribery.

##### **1.1 Foreign Corrupt Practices Act**

The U.S. Foreign Corrupt Practices Act ("**FCPA**") makes it unlawful "to corruptly ... [make an] offer, payment, promise to pay, or authorization of the payment of any money, or offer, gift, promise to give, or authorization of the giving of anything of value" to a Public Official for the purpose of obtaining, directing or retaining business or to secure an improper advantage. For purposes of this Policy, "**Public Official**" is defined in Section 2.1.

A payment or promise of payment is made "**corruptly**" if it is for the purpose of improperly influencing an official action. A corrupt payment is one intended to induce the Public Official to breach a duty, such as the duty to act in the best interests of the public or the government, in order to obtain or retain any business or to secure any improper advantage for MasterBrand.

The scope of the FCPA's legal prohibitions has been interpreted very broadly with regard to the types of activities and the persons subject to the FCPA. An effort to influence virtually anything that a Public Official does in his or her official capacity, from approving a contract, to granting licenses, to issuing visas, to acting on tax matters, to making decisions in connection with government approval of a merger and acquisition transaction, is subject to the FCPA's legal prohibitions. Furthermore, all U.S. nationals, resident aliens and entities, as well as any non-resident non-U.S. national or entity while in the U.S., are subject to the FCPA's legal prohibitions.

## 1.2 Other Laws and Ordinances

Although the FCPA is the most applicable regulation pertaining to the Company's operations, many states in the U.S. and many other countries in which MasterBrand may conduct business have enacted anti-corruption and anti-bribery laws. Some countries have also enacted specific laws to address activities in certain industry sectors.

To comply with relevant anti-corruption and anti-bribery laws, associates must do their part to abide by the spirit of this Policy. If there are any questions or if you need guidance on specific local laws, please consult with the Compliance Officer *before* taking any action.

## 2. Anti-Corruption and Anti-Bribery Obligations

MasterBrand's policy is to comply with all applicable anti-corruption laws that relate to the prohibition of payments to Public Officials or private sector associates. Failing to abide by this Policy can result in serious financial and criminal penalties for not only the Company but also associates personally. In addition, violations of this Policy may result in disciplinary sanctions, up to termination of employment.

It is very important that all associates comply with this Policy and consult with the Compliance Officer if there is any doubt about whether an activity is permitted. If you become aware of a violation of applicable anti-corruption laws or of this Policy, please immediately report it to the Compliance Officer.

### 2.1 Prohibition of Public Bribery

MasterBrand associates are prohibited from offering, promising, making, authorizing, or providing (directly or indirectly, including through third parties) any payments, gifts, or transfers of anything of value to any Public Official, including a person known to be an immediate family member of a Public Official or a former Public Official, in order to improperly influence or reward any official action or decision by such person, to obtain or retain business, or to secure any improper advantage for MasterBrand's benefit. Likewise, it is prohibited to make a payment to a third party while knowing or suspecting that all or a portion of the payment will go directly or indirectly to a Public Official. Neither Company funds nor funds from any other source may be used to make any such payment or gift on behalf of, or for the benefit of, MasterBrand.

The definition of "**Public Official**" includes any person who is employed full- or part-time by a government, or by regional subdivisions of governments, including states, provinces, districts, counties, cities, towns, and villages, or by public or independent agencies, public enterprises, state-owned businesses, state-controlled businesses, or public academic institutions. This definition includes "**Foreign Officials**" as cited in the FCPA.

For FCPA purposes only, the definition also includes political parties, political party officials and candidates for political office. For example, a campaign contribution to a politician outside the U.S. is the equivalent of a payment to a Foreign Official under the FCPA. In certain cases, providing a payment or thing of value to a person known to be an immediate family member of a Public Official or a charity associated with a Public Official may be the equivalent of providing a thing of value to the Public Official directly.

## 2.2 Prohibition of Commercial Bribery

MasterBrand associates are prohibited from offering, promising, or giving (directly or indirectly, including through third parties) any payments, gifts, or transfers of anything of value to any private sector associates in order to induce or reward that person's improper performance of their function or activity.

A private sector employee can include the owner, employee, or representative of a private entity, such as a partnership or corporation, with which MasterBrand's is conduct or seeking to conduct business.

## 3. Permitted Payments

The U.S. government has clarified the requirements of the FCPA by describing limited categories of payments that are permitted under the FCPA. Many of the categories of payments that are permitted, however, are still prohibited under other anti-bribery and anti-corruption laws. You should always consult with the Compliance Officer *prior* to making or authorizing any such payments. When any doubt arises about whether a proposed payment is allowed by one of the following exceptions and a decision by the Compliance Officer cannot be obtained, MasterBrand associates, wherever located, should err on the side of caution and consider the proposed payment as prohibited.

MasterBrand prohibits facilitation payments, which are small payments made to secure or expedite routine governmental actions. Legitimate business expenses, however, may be permitted under very limited circumstances provided they are directly related to the following activities:

- i. Promotion or explanation of the Company's products and/or services (e.g., payments to support a Public Official or private sector employee's attendance at a meeting at which MasterBrand's services or products are explained, such as for travel and lodging incurred on behalf of the Public Official or private sector employee.)
- ii. Execution or performance of a contract with a government or public or private entity (e.g., payments for services being performed by a Public Official or private sector employee pursuant to a contract with a government or private entity that has a legitimate business purpose for MasterBrand.)
- iii. Other reasonable business courtesies to private sector employees that are directly related to legitimate business purposes and consistent with Company policy and applicable law.

To fall under any of the above exceptions, meals and travel-related expenses must be reasonable, *bona fide*, and consistent with MasterBrand's policies and procedures. Please see the [Travel & Expense Policy](#) for more information on permitted expenditures.

Many government entities prohibit or severely limit acceptance of business courtesies. Associates should first check what the government entities' internal guidelines allow. Payments and benefits made to governmental entities themselves are typically not prohibited unless, for example, a government account controlled by a Public Official is being used as a subterfuge for bribery. If there are doubts about whether a proposed payment or benefit is in fact to a Public Official and not to a government entity, please consult with the Compliance Officer *before* taking any action.

## 4. Payments Made Under Duress

Payments that are necessary to prevent imminent physical injury or significant property damage are permitted. Such extraordinary circumstances may arise if any MasterBrand associate or other person is threatened by a Public Official with imminent physical harm or danger and the Public Official demands a payment from MasterBrand to refrain from inflicting injury. Economic pressure, commercial disadvantage, delay in governmental action, or threat of lost business do not constitute duress under this Policy.

If any MasterBrand associate makes a payment under these extraordinary circumstances, please immediately report it to a supervisor and to the Compliance Officer. Any such payment must be recorded properly as a payment made under duress in MasterBrand's books and records. It is expected that payments made under duress will be a rare occurrence.

## **5. Accounting and Record-Keeping Requirements**

In addition to prohibiting bribery, the FCPA requires U.S. companies to maintain adequate internal controls and to keep accurate and complete records of transactions they undertake. The FCPA prohibits the mischaracterization or omission of any transaction on our books or any failure to maintain proper accounting controls that results in a mischaracterization or omissions. The FCPA accounting requirements apply to all business activities, not just those involving Public Officials.

## **6. General Guidelines and Red Flags**

To assure compliance with this Policy and the anti-bribery provisions of the FCPA and other applicable laws and regulations, MasterBrand associates must be attentive to the existence of warning signs or “red flags” that could suggest that improper payments are, or may be, taking place. MasterBrand associates confronting any of the following non-exhaustive warning signs in connection with any transaction in which an improper payment might be received by a Public Official or private sector employee must immediately report the underlying facts to the Compliance Officer.

- i. Insufficient, false or inconsistent information;
- ii. Apparent attempts to conceal a beneficial owner’s identity;
- iii. Unusual transactions or requests that are not consistent with the normal business activities of the person (e.g., requests for payments in cash or to foreign jurisdictions – particularly high risk countries – that have no connection to the person);
- iv. Lack of transparent finances (e.g., a request to structure a transaction to evade normal record keeping and/or reporting requirements);
- v. Use of a shell company incorporated in an offshore jurisdiction or requests for payment to an offshore bank account with no apparent affiliation to third-party;
- vi. Requests for unusual payment structures that appears to have no legitimate business purpose (e.g., paying funds under cover of a side letter);
- vii. Use of consultants or other third parties related to or affiliated with a government official, including persons specifically requested by a government official or the representative of a client;
- viii. Use of consultants or other third parties who are the subject of credible rumors or media reports of inappropriate payments or are currently under investigation or have been convicted of previous violations of law;
- ix. Requests for payment for extraordinary, ill-defined or last-minute expenses;
- x. Lavish travel, hospitality, and entertainment expenses;
- xi. Requests for commissions, retainers or other fees unusual to the industry or disproportionate to the person’s qualifications; and

Extra caution should be exercised for third parties who lack apparent qualifications, appear understaffed or ill-equipped, or are inconveniently located to support the proposed undertaking. These facts might require additional or “heightened” due diligence to be conducted.

## **7. Penalties and Disciplinary Actions**

Any employee who breaches this Policy, or any other applicable laws, regulations, or internal policies and procedures, will be subject to disciplinary actions, up to and including immediate termination of employment.

In addition to substantial investigation costs and reputational consequences, potential criminal penalties and civil remedies for violation of the FCPA are severe. Penalties and remedies against the Company for violations of the anti-bribery provisions can include criminal fines, civil monetary penalties, disgorgement of any profits obtained, and even a government-appointed third-party monitor to ensure compliance. For individuals, penalties can include criminal fines, civil monetary penalties, and even imprisonment.

**8. Reporting Violations or Concerns**

If you have a question or concerns or suspect a violation of law or this Policy, please contact any of the following:

- i. Your supervisor;
- ii. Compliance Officer; or
- iii. Call the Compliance Hotline  
 United States: 833-416-5415  
 Canada: 833-416-5416  
 Mexico: 800-681-6922


Calls can be made anonymously to the hotline. International Toll-Free Dialing Instructions can be found at <http://masterbrand.ethicspoint.com/>

**Summary of Revisions**

Effective Date	Review Date	Policy End Date
April 20, 2026	January 31, 2027	

Revision	Revised By	Description	Date
Original			December 14, 2022
v2	VP & AGC, Compliance	Updated title; updated bribery definition to include bribery by associates; added accounting and record keeping requirements section	April 7, 2025
v3	VP & AGC, Compliance	Updated public bribery language to align with statutory language; clarified facilitation payment and payment under duress language	April 20, 2026

**Approval**

Approved By	Title	Date
DocuSigned by:  8C4ABB9CCBB847E...	CLO	4/20/2026   3:00 PM EDT

MasterBrand, Inc. reserves the right to amend, delete, revise and/or supplement this policy as needed to be consistent with its business needs and requirements.