

ANTI-BRIBERY POLICY

Approved by the Chief Legal Officer

Effective May 22, 2023

PURPOSE

This Anti-Bribery Policy establishes Cornerstone Building Brands, Inc.'s and its subsidiaries' (collectively "the Company's") zero tolerance for Bribery and Corruption and its commitment to complying with the letter and the spirit of anti-bribery and corruption laws that apply to our business, including the U.S. Foreign Corrupt Practices Act.

SCOPE

This Policy applies to all Company employees, officers, directors and outside parties acting on behalf of the Company ("Covered Persons").

POLICY

Bribery and other corrupt practices in any form are prohibited, whether committed directly or indirectly, and whether involving Government Officials or private parties, including customers, agents, sales representatives or other intermediaries who interact with Government Officials on behalf of the Company. The Company maintains its books, records and accounts in reasonable detail to accurately and fairly reflect all transactions made. Questions regarding the requirements in this policy, including restrictions on interactions with Government Officials, should be directed to the Legal Compliance Team, compliance@cornerstone-bb.com.

Prohibited Conduct

Bribery is the offering or receiving of any benefit or reward to or from a third party for the purpose of securing an undue advantage. Corruption is the abuse of a position to gain an undue advantage. The Company does not tolerate Bribery or any form of Corruption.

- To avoid even the appearance of Bribery or Corruption, Covered Persons must follow the spending guidelines and approval requirements in the Company's [Gifts and Business Entertainment Policy](#).
- Prohibited benefits and rewards are not limited to money. They may also include any of the following if provided to secure an undue advantage:
 - Gifts and entertainment
 - Personal business opportunities
 - Loans
 - Employment opportunities
 - Favorable personal contracts

- Benefits provided to or requested for family members or anyone close to a person in a position to provide an advantage to the Company may be deemed Bribery or Corruption if the intent of providing the benefit is to gain an undue advantage.

Gifts and Entertainment Involving Government Officials

Gifts, entertainment and other benefits provided to individuals affiliated with government entities and their family members present elevated risk. Laws in the United States and across the globe restrict the circumstances in which offering or accepting gifts or entertainment to or from any individual representing a government, whether directly as an employee or indirectly as a representative or contractor/agent (“Government Officials”), is permitted.

- Covered Persons must only provide gifts and entertainment to Government Officials or their family members in good faith and without the purpose of securing an undue advantage.
- Gifts and entertainment must be permitted under the local laws of the Government Official’s home country and any applicable regulations of the Government Official’s government entity.
- The Company may pay legitimate, reasonable expenditures (including travel and lodging) incurred by or on behalf of a Government Official if the payments are directly related to either (a) the promotion, demonstration or explanation of products or services, or (b) the execution or performance of a contract with a foreign government or agency. All expenses paid on behalf of a Government Official must comply with the spending and approval requirements in the [Gifts and Business Entertainment Policy](#).
- All gifts and business entertainment expenses must be accurately and fairly recorded in the Company’s books and records. Do not misclassify or in any way distort or disguise the true nature of any transaction.

Before providing entertainment, gifts or any other benefit to a Government Official or a member of their family, consult the Legal Compliance Team, compliance@cornerstone-bb.com.

Intermediaries

Covered Persons must not make payments to agents, sales representatives or other intermediaries who interact with Government Officials on behalf of the Company while knowing or having reason to believe that any portion of the payment will be used in connection with Bribery, Corruption or is otherwise illegal.

- Payments to intermediaries and other third parties must only be for legitimate services and must be reasonable.
- All payments to intermediaries and other third parties must be aligned to the services provided and accurately and fairly recorded in the Company’s books and records.

- Be alert for “red flags” indicating that a transaction with a Third Party may be used to fund a Bribe or Corrupt payment. A representative list of red flags indicating a payment or other benefit may be used to provide a bribe is included in Appendix A.
- All third parties must comply with the Company’s [Supplier Code of Conduct](#).

Facilitating Payments

Facilitating Payments are payments minor in value made to expedite or secure the performance of routine government actions that are ministerial or clerical in nature and do not involve any discretionary decision-making. Examples include the issuance of visas, permits, licenses, or other official documents to qualify a person to do business in a foreign country, and providing police protection.

- Facilitating Payments are prohibited.
- If a Facilitating Payment is requested, report the request to the Legal Compliance Department as soon as possible.
- If you fear your health or safety may be harmed if you do not pay a demanded Bribe or Facilitating Payment, you may make the payment. In those circumstances, report the payment to the Legal Compliance Department within 24 hours of making the payment, or if not possible by that deadline, as soon as possible.

Charitable Donations

All charitable donations should be transparent and comply with the approval requirements established in the Delegation of Authority Policy.

- Approved donations and contributions must be properly recorded in the Company’s books and records.

When acting on behalf of the Company, Third Parties should never make, offer, or promise to make a charitable donation or a contribution to a governmental or civic organization.

Political Contributions

Prior to engaging in any political activity in the United States or in a country outside the United States using Company funds or resources, including the provision of in kind or cash contributions, consult with the Legal Compliance Department, compliance@cornerstone-bb.com.

Policy Administration

Questions and Reporting

Questions about this Policy should be directed to your supervisor or to the Compliance Department via compliance@cornerstone-bb.com.

Employees are encouraged to speak up if they are aware of or suspect a violation of this Policy has occurred. You are encouraged to report suspected violations to your supervisor. If you are not comfortable making a report to your supervisor, or if it is not practical, or you have made a report to your supervisor and feel the issue has not been adequately addressed, you may report your concern to the Compliance Department via

compliance@cornerstone-bb.com.

You may also report a violation or suspected violation on a confidential basis to the [Integrity Helpline](#). The Integrity Helpline is available 24 hours a day, 7 days a week.

Policy Violations

Failure to comply with any provision of this Policy may result in disciplinary action, up to and including termination of employment, consistent with applicable law.

Policy Updates and Amendments

Company reserves the right to update or amend this Policy at any time.

Approval Date	Name	Title
05/22/2023	Alena Brenner	Chief Legal Officer

Rev #	Review/Revision Date	Reason for Review/Revision
001	05/20/2019	New Policy
002	05/22/2023	Updated to align with current statutory guidelines

APPENDIX A

Possible Signs of Corruption Risk

This list includes “red flags” that may suggest a potential violation of applicable Anti-Bribery and Corruption laws by a Third Party acting on behalf of the Company. Employees should be alert to signs that a transaction is “wrong” and follow up when they encounter red flags.

- **Payments greater than “normal”.** These may be finders’ fees, agents’ fees or payments for goods or services which are more than normal.
- **Third-party payments.** Payments to persons outside the normal scope of the transaction. This includes payments made to accounts or persons in third countries. There may be reasonable explanations for making third-party payments, but such reasons must be documented before being made.
- **Large bonuses.** Although not inherently illegal, large success-based bonuses require careful scrutiny since the recipient of the bonus may be tempted to share a portion of the bonus with a government official if the government official agrees to exercise his influence to secure an order for the Company.
- **Over-invoicing.** Invoices which are unreasonably higher than normal and inadequately documented as to products or services delivered or received compared to prices charged or paid can be a sign that money is being siphoned for inappropriate uses. In addition to an auditing concern, such invoices can be a sign of bribery and corruption risk as well.
- **Non-standard invoices.** Abbreviated, “customized” or non-industry standard invoices can be an indication of efforts to hide or disguise payments for unauthorized purposes. Insist on standard invoices (and understand what they are), or demand a satisfactory and credible explanation for any variations.
- **Unusual credits granted to new customers.** Pre-payments, extensions of credit and cash advances to new and unfamiliar customers must be avoided. Such conditions are sometimes a sign that money must be placed in the hands of local officials before an order can be completed.
- **Checks drawn to “cash”.** Any transaction that is not adequately documented as to its true commercial purpose could not only indicate a Bribery or Corruption problem, it could also expose the Company to additional sanctions for violations of applicable accounting standards and record-keeping obligations. Carefully, clearly and accurately document all payments to or from customers, finders and other parties with whom the Company does business.