

ENCORE WIRE CORPORATION
POLICY FOR CONFIDENTIAL SUBMISSION OF COMPLAINTS OR CONCERNS
RELATING TO ACCOUNTING, INTERNAL CONTROLS OR DISCLOSURE
CONTROLS AND PROCEDURES, OR AUDITING MATTERS, OR VIOLATIONS OF
THE CODE OF BUSINESS CONDUCT AND ETHICS

The Audit Committee of the Board of Directors of Encore Wire Corporation (the “Company”) has adopted the following policy for the submission of complaints or concerns regarding the Company’s accounting, internal controls or disclosure controls and procedures, or auditing matters, or violations of the Company’s Code of Business Conduct and Ethics. Please call Frank Bilban, the Company’s Secretary, at 972-562-9473 (ext. 229), if you have questions that are not answered in this policy.

The Company is committed to compliance with all applicable securities laws and regulations, accounting standards, internal controls or disclosure controls and procedures, audit practices and the Company’s Code of Business Conduct and Ethics. Moreover, the Company encourages all employees, officers, directors and other interested third parties of the Company to raise any concerns they have regarding of any of the above by reporting as outlined in this policy.

I. SUBMISSION OF COMPLAINTS/CONCERNS

A. Manner of Submission. Complaints or concerns about the Company’s accounting, internal controls or disclosure controls and procedures, or auditing matters, or violations of the Code of Business Conduct and Ethics may be submitted on a confidential or anonymous basis in the following manner:

1. By mailing a written description of the complaint or concern to the Audit Committee Chairman at the following address:

Confidential Encore Wire Concern
c/o Audit Committee Chairman
1329 Millwood Road
McKinney, TX 75069

2. By emailing a written description of the complaint or concern to the Audit Committee Chairman at the following email address:

auditchairman@encorewire.com

B. Confidentiality and Anonymity. Confidentiality is a priority, and all reports will be treated confidentially to the fullest extent possible. Submissions of complaints or concerns will not be traced, and submissions may be made anonymously. For submissions that are not anonymous, the sender may be contacted in order to confirm information or to obtain additional information.

II. RECEIPT AND RETENTION OF SUBMISSIONS

- A. **Receipt.** The Chairman of the Company's Audit Committee will check the above-mentioned submitted concerns on a weekly basis and will review all submissions as soon as reasonably practicable.
- B. **Retention.** All submissions shall be maintained by the Company's Audit Committee Chairman in a confidential file. Access to the Company's confidential file shall be restricted to the Company's Audit Committee Chairman and members of the Audit Committee and their respective professional advisors. Upon receipt, all submissions shall be maintained in such file in accordance with the Company's document retention policy.

III. TREATMENT OF AND RESPONSE TO SUBMISSIONS

- A. **Review and Response.** Upon receipt, the Chairman of the Audit Committee shall review all submissions as soon as reasonably practicable and report orally or in writing all complaints or concerns contained in the submissions to the Audit Committee, with the Chairman's assessment of the complaint or concern and, to the extent relevant, his recommended course of action. In appropriate circumstances, the Chairman of the Audit Committee shall have the authority, in his discretion, to bring any submission immediately to the attention of the Audit Committee. All submissions being reviewed at an Audit Committee meeting will be physically present at the meeting and available for Audit Committee inspection. The Audit Committee shall determine the appropriate means of addressing the complaints or concerns and delegate that task to the appropriate member of senior management, or take such other action as it deems necessary or appropriate to address the complaint or concern, including obtaining outside counsel or other advisors to assist the Audit Committee. Disciplinary actions, if appropriate, may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus or stock options, suspension without pay or termination of employment.
- B. **Follow-up.** The Chairman of the Audit Committee, or a member of the Audit Committee under the Chairman's direction, shall be available for follow-up inquiries from persons submitting complaints or concerns.
- C. **Documentation of Response.** Receipt of any submission that is not anonymous will be acknowledged by the Chairman of the Audit Committee either orally or in writing as soon as reasonably practicable after its review, unless the person submitting the complaint or concern indicates otherwise. The Chairman of the Audit Committee shall maintain a record of the response to each submission, including the date of the acknowledgement and any other actions taken. Such records shall be maintained in the confidential file with the submissions.

D. No Retaliation. Retaliation against any person who honestly and in good faith reports a complaint or concern to the Company about any accounting, internal controls or disclosure controls and procedures, or auditing matters, or violations of the Code of Business Conduct and Ethics, including illegal or unethical conduct, will not be tolerated. Retaliation by any person will be a cause for discipline, including but not limited to, the disciplinary actions listed above. A person may report retaliation by the same procedure described above in Section I for reporting complaints or concerns.

IV. PUBLICATION

A. Publication. This policy shall be communicated to all employees, and the Company will post the most recent copy of this policy on its website, www.encodedwire.com.

Adopted: February 13, 2004

Amended and Restated: February 23, 2015