

A set including a first panel (10), a second panel (20) and a mechanical locking device for locking the first panel (10) to the second panel (20), wherein the first panel (10) includes a first edge surface (11), the second panel (20) includes a second panel surface (22), the mechanical locking device includes at least one rod-shaped element (31) at the first edge surface (11) and at least one insertion groove (32) at the second panel surface (22), wherein the rod-shaped element (31) is configured to be inserted into the insertion groove (32), said set is also comprising a back panel (40) configured to be inserted in and to cooperate with at least one of the first and second panel grooves (12, 23), and at least one locking gear (50) is configured to cooperate with the back panel (40) and the first and/or second panel groove (12, 23), for locking of the first panel (10) to the second panel (20).