Coloplast Business Ethical Standards



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Dear colleagues,

Welcome to Coloplast Business Ethics Standards – also known as Coloplast BEST, our Code of Conduct.

With this third edition of Coloplast BEST, we confirm that while our company is growing, our commitment to running an ethical and responsible business remains strong.

Coloplast BEST explains what conducting business with integrity means at Coloplast. It defines the standards we set for the way we run our business, and how we engage with our colleagues, end users, healthcare professionals, business partners, authorities, and the societies we do business in. The Code of Conduct also identifies the main challenges we typically come across in our industry and provides clear guidance for how we respond to them. As a Coloplast employee, you are expected to be aware of these issues and know how to handle them if or when they occur.

Standards and guidelines help us to steer the course towards fulfilling our commitment. However, there are behaviours which are less 'codifiable' but equally important when it comes to running an ethical and responsible business. Codes of conduct cannot stand alone when it comes to fulfilling our commitment. There are behaviours that are equally important in ensuring that we run an ethical and responsible business.

I invite you to be curious. Ask questions. Reach out to colleagues across the organisation - or customers and partners outside it to get their take on a topic. By engaging in conversations - and inviting different opinions - we become more open and inclusive. We get a far more nuanced perspective on matters and people. That will help us to understand the impact of our actions and guide us in making informed and balanced decisions. Along with our Coloplast BEST standards, I believe this kind of conduct will make Coloplast an even better place to work, an even more

responsible and inspiring partner to work with, and an even stronger business.

As a company, we set ambitious goals – and we care deeply about how they are achieved. It is very important to us that everyone we engage with experience the same level of professionalism, respect and integrity when working with us. Business without integrity is not Coloplast business. I ask all of you to continue to live up to this important principle.

I hope you will find the guidance you need in this document. If you have any questions, please don't hesitate to reach out to your colleagues in the Business Ethics & Compliance team. They are there to help us all deliver to our Coloplast BEST standard.

Kristian Villumsen, CEO 31 October 2021

We are dedicated to ethics

How the Coloplast BEST Code of Conduct guides us

Coloplast's values of closeness, passion, respect and responsibility are rooted in our rich history and support our vision for setting the global standard for listening and responding. These values not only drive how we work, but also the purpose behind everything we do. Coloplast BEST is an extension of these values. It outlines our commitment to responsible business practices and informs our approach to acting with integrity. It applies to all Coloplast employees, in all our subsidiaries, wherever we are around the world and at all levels of our organisation. including our board of directors and our contracted employees (temporary workers, student workers, etc.). We also expect all third parties working on our behalf to follow our Coloplast BEST Code of Conduct and the codes of conduct we have written specifically for our distributors and suppliers.

Coloplast BEST covers the most common issues and challenges that our employees face and offers general guidance, but it cannot cover all scenarios or anticipate every situation. So, it is important that we also understand, and follow, global, regional or local internal policies as these guiding documents are

intended to keep Coloplast in compliance with laws (international, national, federal, state or local) and industry codes that apply to our business. In situations where a policy, law, or a code is stricter than Coloplast BEST, we should follow the stricter rule. When facing a dilemma not addressed by law, industry code or Coloplast BEST, we should think about it critically, act with the principles of integrity outlined in this code and get guidance from our managers and/or Business Ethics & Compliance.

Failure to comply with the Coloplast BEST Code of Conduct, or our relevant policies, can potentially bring penalties, sanctions or reputational harm to Coloplast and its employees and may result in internal corrective action up to and including termination.

We are all expected to:

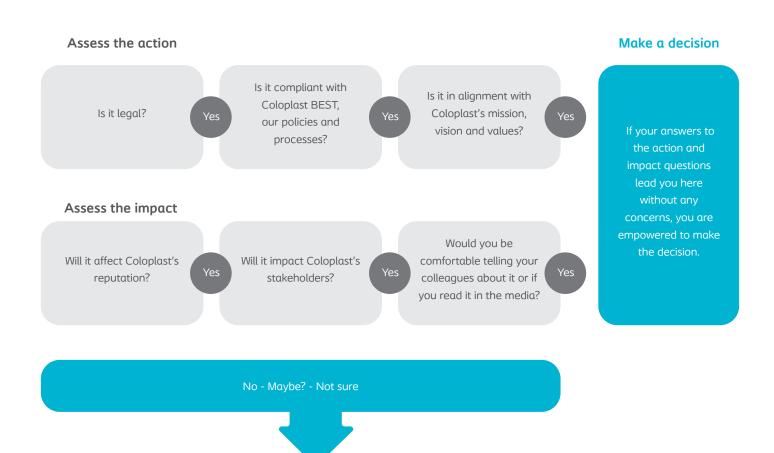
- read and comply with the Coloplast BEST Code of Conduct
- ask questions when unsure
- report any suspected misconduct or violation of this code

We shape our culture through our decisions

Being able to ask questions and express different opinions are essential components of an ethical culture. Having an ethical culture means questioning our actions and decisions to make sure we respect and live by Coloplast's mission and values. It means

preserving the interest of Coloplast and considering the impact of our actions on our end users, customers, employees, shareholders, regulators, suppliers and distributors.

Our ethical decision-making-tree





If any of the questions asked raise a doubt, you should not proceed and should consult with your manager,

Business Ethics & Compliance, or Legal.

We ask questions and speak up

Every one of us has a responsibility for maintaining Coloplast's integrity and reputation. To support this, we foster an open and honest culture and encourage all employees to ask questions, speak up and raise their concerns. A concern can be anything from suspecting

that something wrong is happening to witnessing misconduct actually taking place. We invite all Coloplast employees to raise their concerns in good faith and without fear of retaliation.



"We encourage all our employees to speak up any time they see or suspect a misconduct that could harm Coloplast, our employees or our reputation."

Kristian Villumsen, CEO

Speaking up with confidence

We know that people may feel worried about reporting their concerns so we have a number of ways for you to tell us about possible misconducts. All you need to do is choose the one you are most comfortable with depending on the situation.

Here is how you can speak up:

- speak to a manager either your direct manager or another manager in the organisation
- speak to People & Culture (HR)
- get in touch with Business Ethics & Compliance
- get in touch with Legal

• use our Ethics Hotline either through the app or online at https://ethicshotline.coloplast.com

If you want to report something anonymously, you can do so via the Ethics Hotline. This also gives you the option of communicating anonymously with the investigation team about your concern.

We likewise welcome concerns from third parties and other stakeholders who can also use our Ethics Hotline to report concerns.

How we look into your concerns

Our Business Ethics & Compliance department has a dedicated investigation team who manages reported concerns in accordance with Coloplast's Ethics Hotline Management Policy. The team investigates the allegations in question under the oversight of the Ethics Hotline Committee.

Each investigation is different and will involve different approaches, but we treat each one confidentially to protect everyone involved – whether that is the person who reported the concern, any witnesses to it, or the subject of the report.

How to learn more: Read our Policy on ethics hotline management. Speak to Business Ethics & Compliance.

How we prevent retaliation

Coloplast encourages an open, transparent and honest culture, where employees are free to raise questions and concerns without fear of retaliation. We do not tolerate retaliation against anyone who reports a

concern, in good faith, or against employees who take part in an investigation. If you experience or witness retaliation you should report the conduct through the same channel(s) as when reporting a concern.

How to learn more: Read our Anti-retaliation policy. Speak to Business Ethics & Compliance.





We should always

- ask questions and talk to a manager about our concerns
- · respect the confidentiality of investigations and of the people involved



We should never

- ignore a concern or hope that someone else will address it
- retaliate or tolerate retaliation against anyone
- · make a malicious or dishonest report

Definition: Retaliation is any action or behaviour taken as a reaction to someone raising their concerns in good faith, expressing a critical viewpoint or being involved in a report of a suspected misconduct. Examples of retaliation can include demotion, bullying, discrimination or dismissal.

We promote a safe, healthy and respectful workplace

Our colleagues are the backbone of Coloplast – they define our company and are ambassadors for our values. So it is vital that we create an inclusive workplace that supports our colleagues' health, safety

and wellbeing. This means offering fair working conditions to everyone, respecting their rights, such as the right to work in safe environments, and following labour laws and good practice.

Looking after health, safety and wellbeing

Creating a safe and healthy workplace takes all of us. We each have a responsibility to look after our own and our colleagues' safety, reduce risks to our health and safety, take steps to prevent accidents, and create a work environment that protects and supports our mental health.

We continuously work to improve the physical and psychological work environment so our employees can be – and feel – safe at work. It is essential that no employee is harmed during their work. That is why we strive to create a culture of health and safety across our whole organisation and foster an inclusive

environment that supports everyone's wellbeing. We do not tolerate any form of harassment, or hurtful or bullying behaviour, against our colleagues.

We follow the international standard for occupational health and safety: ISO 45001. This ensures that we adhere to the same standards wherever we operate. We continuously monitor and improve our performance in this area, just as we always consider health and safety when developing new products or production methods, establish new sites, or refurbish existing facilities.

Your responsibilities as a manager

All Coloplast managers are responsible for ensuring health and safety in their teams and, in turn, make sure that their teams understand their roles and responsibilities. As a manager, you are also responsible for giving your team instructions, training and the resources they need to carry out their work safely. If you are unsure of how to do this, you can always speak to your local EHS (Environment, Health and Safety) site manager or your local People & Culture (HR) team.





We should always

- learn and follow the Coloplast safety behaviours:
 - you see it you own it
 - think twice
 - · dare to care
 - stay focused
- understand and follow our health and safety requirements to manage the potential risks and dangers of our jobs
- conduct ourselves in a safe way
- take action if we notice an unsafe situation to protect everyone's health and safety
- take extra care when hosting guests especially if they are not familiar with our facilities
- · follow the local rules for reporting accidents, injuries and risky working conditions
- play an active part in improving our work environment
- ask questions if we are not sure about an instruction on health and safety



- ignore health and safety instructions, including how to use safety equipment
- take short cuts or ignore safety measures to be more efficient
- turn a blind eye to safety concerns

Standing against harassment

To honour our commitment of creating a culture of inclusion, we do not tolerate any kind of harassment. Harassment is any form of behaviour – either spoken, written or in action – that demeans, humiliates, embarrasses or excludes another person. Harassment can be based on many things, including:

- · gender identity
- sex
- age
- · ethnic background
- · religious beliefs
- · marital status
- sexual orientation
- disability or physical characteristics
- · mental ability or neurodiversity

And can take many forms, including:

- · sexual harassment
- · physical harassment
- psychological harassment
- discriminatory harassment

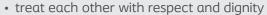
Examples include:

- verbal: bad jokes, offensive comments, condescending remarks, ridicule and verbal abuse
- non-verbal/physical: unwelcome physical contact, explicit gestures, bullying, exclusion or isolation and physical violence

How to learn more: Read our Anti-discrimination and anti-harassment policy. Speak to People & Culture (HR).



We should always



- speak up if we see behaviour that excludes other people
- speak to a manager, People & Culture (HR), Business Ethics & Compliance, or use the Ethics Hotline if we feel we are being harassed or discriminated against, or if we see it happening to someone else



- harass someone or encourage harassment of anyone
- turn a blind eye if we witness harassment of others



Ensuring an inclusive workplace

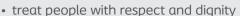
As a global organisation, we not only have a responsibility to provide an inclusive and diverse workplace, we should set an example for others to follow. Empowering and respecting people is part of the Coloplast DNA.

We believe this attitude improves our business, encourages innovation and helps us grow. And the best way to show that – to colleagues, new employees, customers and business partners – is by putting it into action every day.

How to learn more: Read our Inclusion and diversity policy. Speak to People & Culture (HR).



We should always



- · respect different ideas, opinions and cultures
- foster an inclusive environment where people feel empowered to bring their true selves to work
- base recruitment, compensation and career development decisions on skills, experience and talent
- understand unconscious biases and take steps to prevent them influencing us when making decisions, hiring people and evaluating performance
- speak up if we see behaviour that excludes other people



- · discriminate against anyone
- encourage, accept or turn a blind eye to discrimination
- favour or disfavour someone based on who they are or how they look

Living our leadership promise

As a manager, you are an ambassador for ethics and integrity at Coloplast. You demonstrate this by living our <u>leadership promise</u> and showing your commitment to our Mission and the Coloplast BEST Code of Conduct through your words and actions.

We expect you to act as a role model, nurturing a solid ethical mindset in your team and help evolve our

approach to leadership by engaging with people across the organisation. You should always be available to support your team by helping them when they are facing dilemmas or have a concern, answering any questions they may have and enrolling them in ethics training programmes.







As managers, we should always

- live our leadership promise
- be a role model and demonstrate our clear commitment to business ethics and compliance
- help team members understand and follow Coloplast BEST, company policies and procedures, and applicable laws and regulations
- make ethics and compliance relevant to your team and their activities by discussing ethical challenges
- include integrity and compliance as a factor when evaluating employees
- create an 'open-door' environment where team members feel comfortable asking questions and voicing and reporting concerns
- reassure team members that we do not tolerate any form of retaliation for asking questions or raising concerns
- promote diversity by encouraging everyone's viewpoints and ideas



As managers, we should never

- retaliate, or tolerate retaliation by others, against an employee who asks questions or raises a concern
- carry out business ethics investigations without consulting Business Ethics & Compliance

We do the right thing

We have earned our good reputation through hard work and a long history of doing the right thing, and by always doing business with respect and uncompromising integrity. It is essential that we keep it this way.



"Business without integrity is not Coloplast business."

Kristian Villumsen, CEO

Standing against corruption

Anti-corruption and anti-bribery

We conduct our business in a transparent and ethical manner and do not tolerate corruption in any form. This means we never accept bribes, and we never offer them.

Bribes come in different forms. They may be an offer or a promise of money or other items of value, or a kickback for preferential treatment. They could also be something of value that is non-monetary. For example, accepting concert tickets from a potential supplier who is trying to persuade you to choose their services, or sending a gift basket to healthcare professionals to incentivise them to prescribe our products.

We must never offer anything that could be seen as an attempt to unlawfully influence the decision of a healthcare professional, an organisation we partner with or would like to, or any other stakeholders.

And we must never accept a bribe, or allow the promise of one, to influence our business decision.

At Coloplast, we regard facilitation payments as bribes and you must always refuse to pay them and explain our position as well as report it to your manager, Business Ethics & Compliance and Legal.

How to learn more: Read our Coloplast anti-corruption policy. Speak to Legal or Business Ethics & Compliance.





We should always

- refuse to give or receive a bribe, including anything of value that is non-monetary
- · inform our manager and compliance officer if someone demands a bribe from us
- only provide a benefit if it is:
 - permitted by local laws and regulations
 - transparent and correctly recorded
 - not a bribe or a facilitation payment and cannot be perceived as such



We should never

- directly or indirectly offer, promise, make or authorise payment of money, or give anything of value to influence the judgement or conduct of business partners, to win or retain business, influence an act or decision of a governmental official, or gain an advantage
- accept a bribe, or the promise of a bribe, or kickbacks to influence our business decisions
- attempt to bribe someone to get confidential information
- pay or offer to give anything of value to healthcare professionals to enrol patients in our Care Program or prescribe our products
- pay or offer to give anything of value to a government official in order to get a registration or permit

Definition: Bribery is offering, or promising, something of value (money, gift or service) to influence a decision. A facilitation payment is a type of bribe where a payment is made to a government or public official to speed up a routine task.

Conflicts of interest

A conflict of interest is when personal relationships or circumstances influence, or give the appearance of influencing, how we make decisions. They can come in many forms:

- Personal relationships where your spouse, partner, relatives or friends are involved. For example, being in a romantic relationship with someone who reports to you, or who you report to, or a business partner or healthcare professional.
- Holding a position outside of Coloplast. For example, having a second job, being on the board of directors of another organisation, or consulting for a distributor, supplier or competitor.
- Having a financial interest that might impact your ability to do your job. For example, investments in companies that act as suppliers or distributors to Coloplast or competitors of Coloplast.

Most actual or potential conflicts of interest can be solved in a way that works for both employees and Coloplast. But it is important that the decision is made by the right people. That is why you should always inform your direct manager, in writing, right away if you believe there may be a conflict of interest.

How to learn more: Read our Conflict of interest policy. Speak to Business Ethics & Compliance.





We should always

- act in Coloplast's best interests and base decisions on merit and not on who we know
- avoid situations where personal interests conflict with Coloplast's best interests
- decline any gift or invitation which might make us feel under an obligation to reciprocate, or which might give the appearance of an obligation to reciprocate
- report in writing any potential or actual conflict of interest to our direct manager so it can be properly resolved



We should never

- use our position in Coloplast to gain a benefit for ourselves or any relatives, close friends or associates
- engage in any outside activity that competes, or appears to compete, with Coloplast or violates any of our obligations to Coloplast
- use Coloplast equipment, facilities or resources (including confidential information or intellectual property) in connection with any of our outside activities – unless approved in accordance with the guidelines prior to its use
- make a decision on something if we have a potential conflict of interest we should inform our direct manager, who will appoint someone who does not have any conflict of interest to make the decision

Definition: A conflict of interest is a situation where someone's personal interests – like family, friendships, business relationships or finances – influence their decisions or actions in their workplace. They usually occur when the person's personal interests clash with their employer's best interests.

Gifts and business courtesies

During the course of building successful working relationships and showing goodwill to our business partners, gifts and business courtesies are often involved and can cause a perceived or real conflict of interest in our interactions with others. While there may be appropriate business reasons for accepting business courtesies, such as a meal, we must evaluate each situation to avoid perceived or real conflicts of interest.

In many regions it is prohibited to provide gifts to healthcare professionals so make sure you know which rules apply in your region. You can get detailed information on local requirements from Business Ethics & Compliance.

We must never solicit gifts or business courtesies, such as meals, recreational activities or entertainment, for personal use. If you receive a gift or business courtesy, you must follow both Coloplast BEST and Coloplast's internal policies.

How to learn more: Speak to Business Ethics & Compliance or Legal.





We should never

- give business courtesies in an attempt to influence business decisions
- give or receive cash or a cash equivalent (e.g. gift card)



Definition: A business courtesy is a hospitality or favour such as, and not limited to, meals, drinks or entertainment that is exchanged with a business partner in the course of the business relationship.

Practicing financial integrity

To make sure we run our business honestly and ethically, it is important that we handle and report financial information in a timely and accurate way. That applies to the way we record expenses,

costs and payroll, and report our turnover in local markets, so we make sure we pay correct taxes everywhere we operate.

Preventing fraud

We must always act with integrity when interacting with stakeholders and doing our jobs. This means following the processes that Coloplast has put in place and never using deceptive methods to secure inappropriate or unlawful advantages.

Examples of fraud include:

- making false expense claims, including using company credit cards for personal expenses
- stealing Coloplast assets, products or cash, or not returning office equipment, including computers and phones

- stealing or not returning workshop tools or production materials, including products and waste
- transferring Coloplast assets or office equipment without permission
- falsifying invoices, performance reports, records relating to reimbursement, benefits plans, sick leave or other paid time off, and other documentation
- intentionally filing false financial records or statements, including wrongful transactions or misapplications of Coloplast's Accounting Guidelines

How to learn more: Read our Accounting Guidelines and Group Controlling & Reporting page on Connect. Speak to Finance.

Managing our records

The integrity and success of Coloplast's business depends on accurate information. To make sure we run our business honestly and ethically, it is important that we handle and report financial information in a timely and accurate way. Local and global guidelines from local and corporate finance teams must be followed accordingly.

Our Executive Leadership Team and the Board of Directors must always have a precise, complete and transparent view of Coloplast's operations and

performance so they can make informed decisions about our business. That is why all teams must always pay attention to detail and keep accurate and thorough records of their activities. Furthermore, maintaining accurate and transparent records is consistent with our values and helps establish and maintain our reputation of integrity.

How to learn more: Read the Tax & Compliance page on Connect. Speak to Finance or Tax & Compliance.





We should always

• record and report accurate, complete and honest information, according to instructions from our local finance teams and our corporate finance teams



We should never

• report information in a way that misleads or misinforms the people who receive it

Responsible accounting and tax

We are a compliant and accountable taxpayer with responsible and transparent tax practices. Because we operate globally, we comply with tax laws in various countries, and we must follow the Coloplast Tax Policy to make sure we conduct ourselves responsibly and follow all applicable rules.

We comply with a number of standards when preparing and reporting our financial statements. These include the International Financial Reporting Standards (IFRS), as adopted by the European Union (EU), and additional Danish disclosure requirements for listed companies.

To do this, we keep accurate company books and records for as long as we are required to, comply with laws and regulations, and follow our own accounting guidelines and record keeping and reporting policies. Our Corporate Finance department issues the guidelines on how we do this and can answer any questions. And our managers are responsible for making sure we follow our Corporate Finance's guidance, as well as complying with local accounting and tax laws and regulations.

How to learn more: Read our <u>Tax Policy</u> and our <u>Tax Compliance</u> page on Connect. Speak to Finance.





We should always

- · keep accurate company books and records
- follow the accounting and tax procedures from Local and Corporate Finance and consult Tax & Compliance if we have questions



We should never

• facilitate tax evasion by employees, suppliers or customers

Anti-money laundering

At Coloplast we are committed to complying with antimoney laundering laws. We only conduct business with reputable customers involved in legitimate business activities and with funds derived from legitimate sources. Everyone at Coloplast – including people or companies who work on our behalf – must take care to recognise questionable financial transactions and conduct appropriate due diligence.

If you are concerned about a financial transaction or have any questions, you should consult Finance or Legal.

How to learn more: Read our Anti-Money Laundering Policy. Speak to Finance or Legal.

Disclosing inside information

Coloplast is a publicly traded company on the Danish stock market. Therefore, detailed regulations apply to disclosure of information by Coloplast and its employees. To help Coloplast comply with these regulations, we have developed a set of internal rules that all employees must follow.

In particular, information which is defined as "inside information" must always be kept strictly confidential until it can be disclosed according to our internal rules.

A typical example of "inside information" is Merger & Acquisition (M&A) activities of a certain size. Unauthorised disclosure of inside information is a criminal offence and may lead to criminal prosecution.

We have a process for handling inside information and Legal will contact you directly to notify you if you come into possession of inside information.

How to learn more: Read our Internal Rules. Speak to Legal.





We should always

- treat inside information in strict confidence and only discuss it with colleagues after having received permission from Legal
- make sure that inside information is not plainly visible at our desk or on our computer screen at any time



We should never

- discuss inside information in public areas, including in our canteens
- discuss inside information with family or friends
- leave papers containing inside information in the printer or other places where people might see them

Definition: Inside information is (i) information of a precise nature, (ii) which has not been made public, (iii) relating directly or indirectly to Coloplast or Coloplast shares, and (iv) which if made public would likely have a significant effect on the price of Coloplast shares.

Insider trading

Coloplast shares are traded on the Danish stock exchange. If you have inside information, trading in Coloplast shares is strictly prohibited because such trading is seen as insider trading. It is important to read

our Internal Rules before you trade in Coloplast shares because insider trading is considered a crime and may result in substantial fines and/or imprisonment.

How to learn more: Read our Internal Rules. Speak to Legal.





We should always

• make ourselves familiar with Coloplast's Internal Rules regarding trading in Coloplast shares before selling or buying Coloplast shares



- buy or sell Coloplast shares while in possession of inside information
- suggest to our friends or family to buy or sell Coloplast shares if we are in possession of inside information

Respecting international trade regulations

Fair competition

Competition encourages businesses to innovate to the benefit of their customers and the general society. We are committed to adhering to the competition rules that apply where we do business. But competition laws are complex, and the rules sometime feel counterintuitive.

It is only by understanding the boundaries set by competition law that we can make business decisions that help us improve our market position while still complying with applicable rules.

How to learn more: Read our <u>Competition Policy</u>. Read our <u>Competition Law Do's and Don'ts</u>. Speak to Legal or send an email to <u>competitionpolicy@coloplast.com</u>.





We should always



• involve Legal if in doubt about any competition related matters

- enter into agreements or coordinated practices or understandings that could restrict competition
- exchange commercially sensitive information with competitors without legal advice
- · make untrue statements about our competitors' offerings
- discuss or exchange competitively sensitive information with competitors
- accept or review a competitor's confidential information
- copy or forward a competitor's confidential information

Trade restrictions

Coloplast is a global company and we engage in international trade each and every day. We follow laws that restrict or prohibit what we can import and export to certain countries, organisations and people. These restrictions may even apply to trade within Coloplast and to transactions with our suppliers, manufacturers, distributors and business partners.

If we are involved with the import or export of goods, we must make sure that the transactions comply with relevant trade and export laws and restrictions.

We comply with laws that impose boycotts by some countries against others and laws that prohibit trade with certain sanctioned countries. If we receive a request to cooperate with a country, person or organisation that is subject to boycott or trade restriction, we should immediately report these requests to our direct manager, Business Ethics & Compliance or the Legal Department.

How to learn more: Speak to Business Ethics & Compliance or Legal.





We should always

- speak to Business Ethics & Compliance if we need guidance and information about sanctions
- conduct an assessment before doing business in a new country to identify potential trade restrictions
- carry out due diligence when engaging with a business partner, supplier or distributor



We should never

• ignore the regulations on boycotts, sanctioned parties or export controls

We safeguard our company

Information is at the heart of everything we do at Coloplast. It helps us to understand our end users' healthcare needs, to run our business effectively and profitably, to communicate with each other easily, and more. It is essential that we protect our confidential information and intellectual property, as well as follow data privacy laws.

Safeguarding our company is also about protecting Coloplast's physical assets. We are all responsible for taking good care of the equipment and facilities we use to do our jobs – from computers and mobile devices and the offices we work in, to the machinery and raw materials we use in the production of our products.

Protecting information and data privacy

Information security

To keep Coloplast information secure, we have an information security management system that is certified under the ISO 27001 standard and is regularly validated through internal and external audits. We also have information security and data privacy policies that guide how we use sensitive, personal and/or confidential information.

Our IT systems are the tools we use to do our jobs. This includes our digital workplaces, which consist of Coloplast-issued laptops and phones, software and programmes, printers and equipment, and other IT

tools and services. Our digital workplaces are essential to our day-to-day work, so we must protect them and the valuable information that they hold.

Our digital workplaces, and the IT systems and infrastructure that power them, are under constant attack by people who want to steal our information or disrupt our ability to do business. Cybercriminals commonly target Coloplast through things like phishing emails and malware, and our best defence is maintaining a high level of security awareness.

How to learn more: If you want to learn more about information security, read our Information Security Policy, Global IT policy and the CITA. Speak to Global IT Support (1600). They are available round-the-clock to respond to any IT issues you encounter, including information security. You must contact them immediately if you think you have received a phishing email or phone call, clicked on a link that might be malicious or suspicious, are worried that your computer is infected with a virus, or any other concerns or questions you may have.





We should always

- protect our digital workplace with strong passwords and by locking our computer screens when we leave our workstation (e.g. by pressing Windows key + 'L')
- when in doubt, throw it out. Be wary of suspicious-looking emails, emails from unknown senders, or requests that do not align with normal business processes
- immediately report any lost and/or damaged IT equipment, such as laptop or phone, and any security incidents to Global IT Support (1600)



- share our user ID and password, or store passwords on or near our computer
- use the same password for several accounts
- open links or respond to emails that look suspicious
- use unauthorised or unapproved software speak to Global IT if you need something
- share or store Coloplast information on unapproved platforms stick to our approved tools, such as Microsoft Teams, Outlook and OneDrive

Protecting personal data

Coloplast may have to collect, use and transfer personal data to meet legal requirements, or help run our business and services effectively. This data may be about you because you work for us or about people outside our company who we do business with – such as end users, healthcare professionals, business partners and scientists. We want to protect everyone's privacy – and protecting people's personal information is part of that.

There are many laws that regulate how personal data can be collected and used. Breaking these laws may harm the person whose data we hold. And in some countries, misuse of personal data is a criminal offence. So, we should always handle personal data correctly and in accordance with our data handling and data privacy breach policies and procedures.

How to learn more: Read our Global personal data policy, our HR data privacy and go to our Global Data Privacy Page. If you have any questions about your privacy, send an email to DataProtectionOffice@coloplast.com. Ask for changes or deletion of personal data by emailing privacyrequests@coloplast.com. Report data breaches immediately to Global IT at 1600@coloplast.com. In cases of serious privacy concerns you should escalate your concern directly to Coloplast's Group Data Protection Officer who also can be contacted via DataProtectionOffice@coloplast.com.







We should always

- comply with relevant legislation and our <u>Global personal data policy</u> and <u>Information Security Policy policies</u>
- only collect, use, disclose or store personal data for a specific legitimate and necessary purpose
- immediately report any data breach to Global IT at 1600@coloplast.com.
 An example of a data breach is an email with personal data sent to the wrong recipient, packages with our products sent to the wrong recipient, hacker attacks or any other loss or leak of data



We should never

- keep personal data longer than we need it
- transfer personal data to anyone outside of Coloplast without a consent from the data subject and only if there is data processor agreement in place or another legal basis
- share people's personal information with people who are not authorised to receive it
- ignore anyone's request to access, update or delete their data

Definition: Personal data is information that can be used to identify a specific person, e.g. name, address and social security numbers. Some personal information is considered sensitive, e.g. data on ethnic or racial origin, political opinions, religious beliefs, trade union membership, health-related information, sex life, criminal offences and other purely private matters.

Confidential information and intellectual property

Our assets are the things Coloplast has created, purchased or licensed. They are the result of continuous investment, innovation, and the hard work of past and current Coloplast employees, including you.

Intellectual property and confidential information are irreplaceable assets. If confidential information is disclosed, its value cannot be restored and the harm

cannot be repaired, and we may lose competitive advantage and the possibility to obtain intellectual property protection. This means that intellectual property and confidential information must be safeguarded with the highest degree of care.

Confidential information

The ability to safely exchange Coloplast information, including confidential information, is imperative to our success. As employees, we have access to confidential information in many ways and we must act responsibly whenever we are handling confidential information. This means never sharing confidential information with people who do not need to know it, including other Coloplast employees.

Confidential information comes in many formats. It may be stored on digital systems, in documents and even shared through conversations. When working with confidential information, we must classify and mark each document containing confidential information as 'Confidential' and take appropriate steps to restrict access to the information. Confidential information should only be shared in accordance with our internal guidelines, and must never be shared with a third party unless a signed non-disclosure agreement is in place.

If third parties entrust us with their confidential information, we must safeguard it in the same way we safeguard our own confidential information and use it only for legitimate business purposes.





We should always

- mark documents containing confidential information as 'Confidential' and only use it for its intended purposes
- make sure that confidential information is safeguarded by appropriate measures
- only share confidential information with people who have a legitimate need to know the information and are entitled to receive it



- share confidential information with someone even another Coloplast employee who has no legitimate need to receive it
- copy or remove documents containing confidential information from our workspace unless there is a legitimate business reason and appropriate measures have been taken to protect the confidential information
- leave confidential information behind when leaving meetings, for example on whiteboards, notice boards or flipcharts

Intellectual property

We obtain intellectual property rights to protect our assets and promote future innovation. In the same way as we expect others to respect our intellectual property, we also respect that of others and we never use third parties' valid intellectual property without first getting their consent.

Our brands are among our most valuable assets and they may lose their value if they are misused. So we should always make sure we use our brands in accordance with our brand use guidelines. If you find that anyone is making unauthorised use of our brands – or not complying with brand guidelines when using them – you should always report it to Intellectual Property.

If you suspect confidential information has been inadvertently or maliciously disclosed or given access to, or you suspect potential infringements of intellectual property owned by Coloplast or others, you must immediately inform your direct manager or Intellectual Property.

How to learn more: Read our Information Security Policy and Coloplast IP Policy. Speak to Intellectual Property.

Using social media

Social media has become an integral part of how we communicate, inform and engage with each other. But using it comes with risks – to our reputation as a business and to people's privacy – so we must take care to avoid or mitigate these risks.

As Coloplast employees, it is important that our personal use of social media does not conflict with Coloplast's business, negatively affect our reputation,

or break any laws. Our use of social media must be in accordance with our Social Media Policy, including when engaging on matters around Coloplast's products and services or our competitors.

 $\textbf{How to learn more:} \ \text{Read our Policy on Social Media,} \ \underline{\text{IT security policy}} \ \text{and} \ \underline{\text{CITA}}. \ \text{Speak to Regulatory Affairs or Legal.}$





- remember that when we use social media, including privately, it could be attributed to Coloplast, and risk negatively influencing our company image and reputation
- use social media responsibly, avoiding offensive, inflammatory or aggressive language, as well as anything that would embarrass or disparage Coloplast



We should never

- imply Coloplast endorsement of our personal views by mixing our professional and personal communication, for example our political opinion
- disclose Coloplast's or other people's confidential information
- provide medical opinion or advice
- speak on behalf of Coloplast unless authorised to do so
- make personal posts relating to Coloplast products or services

Definition: Social media refers to all online medias including blogs, wikis, social networks, mobile apps and other online forums. Examples of social media include websites like YouTube and Flickr and social networking communities such as Facebook, Instagram, LinkedIn and Twitter.

Investor and media enquiries

As a company, we must speak with one voice to investors, analysts, the press and public interest groups. And we should do this according to applicable laws and our own policies.

If you receive a request from agencies, including investors and financial analysts, you must never respond but instead pass them to Investor Relations. And requests from the media or community members must always be referred to Communication.

We respect our stakeholders

We engage with a wide range of stakeholders – from end users and healthcare professionals to business partners and authorities. No matter who we engage with and where we work, we must always act with integrity.

We do this by showing respect for the people we work with and setting high ethical standards for the way we work together. That is why we strive to only work with third parties who share the same high standards as us.

Working with healthcare professionals

Collaboration with healthcare professionals is key in developing innovative technologies, improving products, raising awareness about our products, and in exchanging scientific and developmental information. We are committed to giving our healthcare professionals the most up-to-date clinical data and training to make sure they can use our products safely and effectively.

When working with healthcare professionals and their organisations, we must always follow our own policies and applicable laws, regulations, ethical codes and industry standards – both in our own country and in the country of the healthcare professional. Our engagement with healthcare professionals must always be for professional reasons. We must never attempt to influence a healthcare professional or offer bribes to get them to buy, use or recommend our products.

Remember, that if an activity such as a Coloplast training event or meeting involves more than one country (for example, if a healthcare professional from one country is performing services in another), we need to comply with applicable laws and regulations in both countries. Coloplast will only provide modest and reasonable hospitality to those who have a legitimate business need to participate in the activity.

When providing hospitality, consultancy fees, educational grants and sponsorships to healthcare professionals, it is important that we know and understand the rules that apply, as well as the relevant transparency and reporting requirements which may vary from country to country.

How to learn more: Read your regional policy for information on how to work with healthcare professionals. Speak to Business Ethics & Compliance.

In some countries and industries, fees, hospitality, grants and other valuable items given to healthcare professionals and healthcare organisations must be reported. If we fail to accurately report such transfers of value, it may result in our inability to do business and expose Coloplast to substantial fines and penalties.





We should always

- have a legitimate and professional reason for interacting with a healthcare professional and/or a healthcare organisation
- check the applicable policies and procedures and get support from Business Ethics
 & Compliance before engaging with a healthcare professional
- choose locations and venues that meet the professional purpose of the event and keep the hospitality to a moderate level
- understand and follow reporting and transparency requirements



- attempt to inappropriately influence a healthcare professional or a healthcare organisation by offering anything of value (e.g. gifts or other advantages)w
- make untrue statements about our competitors' offerings
- discuss or exchange competitively sensitive information with competitors
- accept or review a competitor's confidential information
- copy or forward a competitor's confidential information

Interacting with public officials

We take pride in our open, honest, and transparent communication and business practices and we must never make inappropriate attempts to influence the decision-making of a public official. Our interactions with public officials are subject to strict local and regional laws and rules.

When we at Coloplast engage with public officials, we should always be careful to do so in a way that is ethical, responsible and transparent. This includes never

giving or offering anything of value to a public official to try and influence them in any way.

It is important to note that most healthcare professionals and scientific personnel are seen as public officials when they work in government-owned hospitals, clinics, universities or similar.

How to learn more: Speak to Regulatory Affairs, Legal and Business Ethics & Compliance.





We should always

- interact with public officials when this is necessary and legitimate, and do so ethically, responsibly and transparently
- cooperate and comply with governmental investigations and requests for information
- remain vigilant to potential conflicts of interest
- ensure that the integrity of the public official is respected and that any hospitality, travel arrangements and other transfers of value provided are in alignment with Coloplast BEST and local policies



We should never

- give or offer anything of value to a public official to unduly seek influence
- use an agent or consultancy to conduct improper activities with government officials on our behalf

Working with end users and their organisations

Anyone using our products and services should be treated with respect and dignity and should be given information in a fair and timely way.

Living up to our values, we should always listen to understand our end users' needs so we can offer them the most suitable products and services. And we must never interfere with or compromise the integrity of the relationship between end users and healthcare professionals.

End-user organisations act as advocates for the people who use our products, voicing their needs through their commitment to, and understanding of,

the daily challenges that people living with intimate healthcare conditions face.

These organisations are our best partners when it comes to raising awareness about available treatments to address unmet needs. When working with them it is important that we have a clearly defined purpose to ensure integrity and that we base the interactions on the principles of independence, transparency and respect.

How to learn more: Speak to Regulatory Affairs, Legal and Business Ethics & Compliance.





We should always

- get consent when processing people's personal data
- follow our standards of integrity, independence, respect, transparency and mutual benefit when interacting with end users and end-user organisations
- · keep hospitality to a modest level
- make sure we pay end-user organisations and their representatives fairly for their services



We should never

- demand exclusivity with regard to funding or certain activities
- use gifts, hospitality, events or other activities to influence an end-user organisation's decisions
- · provide direct or indirect financial support without proper written documentation

Promoting our products and services

Healthcare professionals and the people who use our products and services count on us to provide clear and accurate information about our products and services.

Our products are classified as medical devices, which means promoting them is strictly regulated. This means our communication must be factual, evidence-based and give accurate, objective information. If we do not follow the rules and regulations that apply, we risk damaging our reputation, large fines or even losing our licenses to sell our products. That is why it is important that everyone involved in promotional activities around our products is trained in applicable laws and regulations as well as industry and Coloplast standards.

How to learn more: Speak to local and/or Global Marketing, Regulatory Affairs and Legal.





We should always

- check that promotional material and statements are in line with current and approved claims
- get approval for promotional material/communications through the correct process (e.g. PromoMats)
- make sure that comparisons include products/services that are comparable, and the comparison is made on relevant characteristics
- align with Legal when material mentions Coloplast's competitors



We should never

- use incorrect, misleading, exaggerated, incomplete or undocumented information
- · make unsubstantiated comparisons
- make clinical claims that are not approved and based on studies, peer-reviewed literature or published articles
- promote products for off-label use

Conducting product development and clinical trials

We strive to set the industry standard for listening and responding to end-user needs through innovative approaches to developing and improving our products.

To do so, we conduct our research and development in close cooperation with expert healthcare professionals and end users. And we conduct clinical trials according to regulatory requirements and internationally recognised guidance. This includes collecting and

promptly reporting any required information to relevant regulatory authorities and retaining clinical data in accordance with applicable law.

When developing new products, we comply with regulatory design control requirements as well as following our own processes and quality procedures and ethical product development principles.

Teaming up with our distributors

Our distributors are important business partners who act on behalf of Coloplast as wholesalers in many markets. They also help us by working with healthcare professionals and government officials, offering clinical advisor services, bidding on tenders, promoting or marketing our products and services, and employing dedicated sales representatives for our products.

When engaging with a distributor, we must use our due diligence process to assess who they are and how they work. We must also clearly explain our expectations to them, and make sure that they agree to follow our business ethical standards and the Coloplast Distributor Code of Conduct.

We should always follow our global due diligence process when reviewing a business partner's compliance and level of business integrity.

We expect our distributors to act with the same business integrity as we do, including working in a transparent and ethical way and avoiding and managing potential conflicts of interests. Any improper activity may reflect on Coloplast and our other business partners.

How to learn more: Read our <u>Distributor Code of Conduct</u> and <u>Quick facts</u> to understand our process. Speak to Business Ethics & Compliance or contact <u>corporatecompliance@coloplast.com</u>.





We should always

- follow the onboarding programme relevant to our location there are different approaches depending on the region
- screen current and new distributors using our distributor due diligence process before signing a distribution agreement. Send an email to <u>corporatecompliance@</u> <u>coloplast.com</u> to start the process
- make sure the contract includes Coloplast's Global Distributor Code of Conduct and clearly explain the consequences of not following our code



We should never

- offer or accept bribes from our distributors. If asked to give or receive a bribe you must immediately inform your direct manager, Business Ethics & Compliance and Legal
- put forward unethical or illegal requests to our distributors for them to attempt to unduly influence healthcare professionals or other stakeholders, for example through kickback payments to healthcare professionals or facilitation payments to agencies during a bidding process

Definition: Distributors act as intermediaries between Coloplast and a reseller or end-user. We have close relationships with them because they take an active role in our business.

Partnering with our suppliers

As a responsible company dedicated to acting with integrity, it is essential that we hold our suppliers to the same standards that we follow ourselves. We do this by having robust processes for engaging with new suppliers and by having regular conversations with them to foster good working relationships.

We want Coloplast's supply chain to be sustainable. To realise this, we must consider many complex factors, including our customers, stakeholders and NGOs, and the laws and regulations we must comply with, including environmental, social and labour standards across all countries we operate in.

When we engage suppliers, we expect them to:

- agree to, and follow, <u>Coloplast's Supplier</u> Code of Conduct
- comply with the UN Global Compact and any other applicable laws and regulations

- understand that we may take action if they do not comply with these rules
- report any known violations of Coloplast's Supplier
 Code of Conduct through our Ethics Hotline
- provide additional information about their sustainability practices if we ask them to

High-priority suppliers include those who:

- are at higher risk of violating human rights, labour practices (including child labour), environmental laws or ethical standards
- · have health and safety risks
- provide products or services with a high carbon footprint
- · use minerals that must be sourced responsibly



We should always



- consider any existing or potential conflicts of interest before engaging a third party
- choose qualified third parties with a reputation for quality and integrity
- understand the sustainability risks of the products and services we buy from the suppliers
- · check if our supplier requires special attention
- prefer suppliers who have a strong sustainability agenda and management practices



We should never

 engage with a supplier who knowingly disrespects our zero-tolerance position on violations of human rights, labour practices (including child labour), environmental laws or ethical standards

We are a responsible citizen

At Coloplast we support social development in society. By making life easier for people with intimate healthcare needs, we enable them to be active and take part in society. We recognise that responsibility

towards society goes beyond how we impact human rights and the environment in our production and activities. So we are committed to acting responsibly in all that we do.

Respecting human rights

We recognise that the operations and activities of companies can have significant positive or negative impacts on human rights. Therefore, we have a responsibility to identify, prevent and mitigate any potential adverse impacts that they might cause, contribute, or be linked to through our relationships or activities.

We are committed to addressing anything that negatively affects human rights. At Coloplast, we respect human rights in our relationship with our employees, our supply chain, the communities where we work, as well as the people who use our products and services.

People with intimate healthcare needs often face barriers to their human rights, such as the right to an adequate standard of living, the right to work and the right to get an education or take part in cultural life. We are committed to help remove these barriers and support the fundamental right to health. And we want to contribute positively to the communities where we operate by implementing good corporate governance across our business.

We respect and follow the internationally recognised human rights, including labour rights, outlined in the United Nations Guiding Principles on Business and Human Rights (UNGPs), as well as the ten principles listed in the United Nations Global Compact. We reflect this in our human rights and quality and sustainability policies.

We expect all our suppliers and business partners to respect human rights and follow our codes, standards and policies. For more information on how we work with suppliers, see page 42.

How to learn more: Read our Human Rights Policy. Speak to Business Ethics & Compliance or Sustainability at sustainability@coloplast.com.





We should always

- follow our human rights and quality and sustainability policies
- follow our due diligence policies and processes related to working with third parties
- avoid or mitigate all negative impacts on human rights



We should never

• select business partners that disregard their responsibilities towards protecting and respecting human rights and labour rights

Charitable donations and sponsorships

We regularly make charitable donations and sponsorships to support local communities, the scientific community or philanthropic organisations. We do this to support the development and wellbeing of these communities, and they must never be used, or give the impression of being used, as a cover for bribery. We should always carefully assess the recipients of our charitable donations and sponsorships to make sure there is no risk involved.

Before you sponsor a healthcare professional or an event for healthcare professionals, read the section on working with healthcare professionals and review your regional or local policies related to interactions with healthcare professionals and charitable donations/sponsorships.

How to learn more: Speak to Sustainability, Business Ethics & Compliance or Legal or write to donation@coloplast.com





We should always

- make sure donations and sponsorships are transparent, recorded and documented for tax purposes
- only grant charitable donations to organisations/institutions (not individuals) whose main objectives are genuinely charitable or philanthropic
- report sponsorships or donations to public authorities if required by local laws and/ or applicable industry standards
- speak to Sustainability, Business Ethics & Compliance or Legal if we are not sure that a donation or sponsorship is legitimate or write to donation@coloplast.com



We should never

- offer or give donations or sponsorships with the expectation or suggestion that Coloplast will receive an improper advantage
- tie donations to past, present, or potential future use or recommendation of our products or services, or to any promise of influence or outcome

Definition: Charitable donations means giving financial support, equipment, products (including third party products) for charitable or philanthropic purposes and/or to benefit a charitable or philanthropic cause. Sponsorships means giving financial support for a project, event or organisation in return for advertising opportunities, for example displaying the Coloplast logo at sports events.

Political activities and support

Any Coloplast employee has the right to engage in political activity, including supporting political candidates or parties. However, you must only do this outside of work and with your own money.

Coloplast does not give financial support to political parties or political campaigns but we may support third-party organisations that provide such support, for example industry associations or political think tanks.

How to learn more: Speak to Legal, Business Ethics & Compliance or People & Culture (HR).





We should always

 avoid creating the perception of a conflict of interest when engaging in private activities



We should never

• give the impression that Coloplast supports or endorses us or any candidate, campaign or issue we are involved in privately

Supporting sustainable development

As a manufacturing company, it is inevitable that our activities affect the environment. But we are committed to minimising the climate and environmental impacts of our operations and to ensuring sustainable development. Our commitments are to improve our products and packaging, continuously reduce our emissions and energy consumption as well as convert to renewable energy use. We do so by setting ambitious targets and financially sustainable initiatives in the operations we directly control.

Our environmental management system is certified according to the international ISO 14001 standard to make sure we comply with legal requirements and keep up momentum when it comes to reducing our own environmental footprint.

We also work to address global environmental challenges related to climate change, resource scarcity, waste management and the use of hazardous substances. We use lifecycle assessments to guide our environmental efforts, covering everything from raw materials to waste management, energy consumption, disposal, and transportation of goods. And we are working with our suppliers to help them work more sustainably and reduce emissions in their supply chain.

Where we can, we avoid raw materials that negatively impact the environment and are replacing them with alternatives, like renewable materials. And when we develop products, we build sustainability into our innovation and address environmental challenges by following eco design principles in all stages of the development.

How to learn more: Read our policy. Speak to Global Sustainability.



Our eco design principles

- using less materials per product
- using raw materials with lower environmental impact such as renewables
- · avoiding substances of concern
- improving product and packaging recyclability





We should always

- limit the impact of our daily activities on the environment, for example taking public transportation or carpooling with colleagues
- report any situation likely to pose a risk to the environment to our local EHS (Environment, Health and Safety) manager



We should never

- ignore the environmental impact of our daily work
- think that environmental improvements are other people's responsibility or think that the impact from our decision is so small it will not have any impact

Product quality and user safety

We always prioritise safety and quality from the early stages of designing a new product and throughout its lifecycle. By complying with both internal and external quality standards, regulatory requirements and international practices we maintain the trust of customers, authorities and business partners, and meet their expectations regarding the quality, safety and usefulness of our products.

Any complaints we receive give us valuable information to help us improve the quality of our products. So in order to monitor, analyse, evaluate and control the risks related to our products, we have established a complaint process in accordance with regulatory requirements. If we become aware of a complaint, we will follow the process, which includes reporting it to the relevant authorities.

 $\textbf{How to learn more:} \ \text{Read our } \underline{\text{Quality Policy}}. \ \text{Speak to Global Quality and Regulatory Affairs}.$

Animal testing

We need to ensure biocompatibility of our devices, and this means we have to comply with ISO standards as well as satisfy the expectations set by different authorities. To make sure our products meet these requirements we use external laboratories who perform chemical and biological tests (including animal testing). At Coloplast, we do not perform any animal tests ourselves.

Although we cannot fully avoid animal testing during development and approval of new products, we have been working in a conscious manner to use animal testing as the last resort for data gathering, and we use non-animal testing methods when possible.

Furthermore, if animal testing is deemed necessary, we send the final medical device (when possible) for testing according to ISO standards and avoid repeating the animal tests.

Additionally, we employ Good Laboratory Practice (GLP) certified laboratories who comply with relevant legislations and international standards relating to animal welfare (e.g. use the minimum number of animals needed to complete the test and avoid unnecessary animal suffering) and we regularly monitor them.

How to learn more: Read our Animal Testing Policy. Speak to Biosafety and Chemical Compliance.





We should always

- · carefully consider other alternatives before using animal testing
- use laboratories with good laboratory practice (GLP) for animal testing



We should never

• use animal testing as the first option

The Coloplast story begins back in 1954. Elise Sørensen is a nurse. Her sister Thora has just had an ostomy operation and is afraid to go out in public, fearing that her stoma might leak. Listening to her sister's problems, Elise conceives the idea of the world's first adhesive ostomy bag.

Based on Elise's idea, Aage Louis-Hansen, a civil engineer and plastics manufacturer, and his wife Johanne Louis-Hansen, a trained nurse, created the ostomy bag. An ostomy bag that helps Thora – and thousands of people like her – to live the life they want to lead.

A simple solution that makes a difference.

Today, our business includes Ostomy Care, Continence Care, Wound & Skin Care and Interventional Urology. We operate globally and employ about 12,500 employees.

