

**PARAGON 28, INC.**  
**CODE OF BUSINESS CONDUCT \***  
**TABLE OF CONTENTS**

<b>OUR BUSINESS VALUES</b>	<b>3</b>
<b>I. ETHICS AND INTEGRITY ARE OUR BUSINESS</b>	<b>4</b>
A. PURPOSE OF THE CODE	4
B. WHO MUST FOLLOW THE CODE?	4
1. Workforce Responsibility	4
2. Every Supervisor's Responsibility	5
3. Agents, Consultants, and Representatives	5
C. REPORTING VIOLATIONS/ WHERE TO GET GUIDANCE AND ADVICE	6
<b>II. CONFLICTS OF INTEREST</b>	<b>8</b>
A. WHAT IS IT?	8
B. HOSPITALITY, MEALS, GIFTS, ENTERTAINMENT AND OTHER BUSINESS COURTESIES	8
1. Government Officials	9
2. Healthcare Professionals	9
C. PERSONAL INVESTMENTS, TRANSACTIONS AND OUTSIDE BUSINESS INTERESTS	10
D. FAMILY MEMBERS AND CLOSE PERSONAL RELATIONSHIPS	10
E. OUTSIDE BOARD MEMBERSHIPS	11
<b>III. BUSINESS COMPLIANCE IN OUR WORLD</b>	<b>11</b>
A. ANTI-BRIBERY AND ANTI-CORRUPTION LAWS	11
1. A Bribe	12
2. Government Officials	12

<b>B. GOVERNMENT CONTACTS .....</b>	<b>12</b>
<b>C. ANTITRUST .....</b>	<b>13</b>
<b>D. SANCTIONS, TRADE EMBARGOS, AND ANTI-MONEY LAUNDERING .....</b>	<b>13</b>
1. “Third Country” payments .....	13
2. Money Laundering .....	13
<b>E. POLITICAL ACTIVITIES AND CONTRIBUTIONS .....</b>	<b>14</b>
<b>F. SUSTAINABILITY AND ENVIRONMENTAL LAWS .....</b>	<b>15</b>
<b>G. PRIVACY .....</b>	<b>15</b>
<b>H. LAWSUITS AND GOVERNMENT INVESTIGATIONS.....</b>	<b>15</b>
1. Complaints, Subpoenas and Other Legal Papers .....	15
2. Service of Legal Papers .....	15
3. Media Inquiries .....	16
<b>I. HUMAN RIGHTS .....</b>	<b>16</b>
<b>IV. OUR EMPLOYEES .....</b>	<b>16</b>
<b>A. EQUAL EMPLOYMENT OPPORTUNITY .....</b>	<b>16</b>
<b>B. FREEDOM FROM HARASSMENT .....</b>	<b>16</b>
<b>C. SOCIAL MEDIA .....</b>	<b>17</b>
<b>V. OUR COMPANY – FINANCIAL INTEGRITY AND PROTECTING ASSETS .....</b>	<b>17</b>
<b>A. ACCURATE AND COMPLETE RECORDS .....</b>	<b>17</b>
<b>B. CONFIDENTIAL AND PROPRIETARY INFORMATION .....</b>	<b>18</b>
<b>C. INTELLECTUAL PROPERTY, PATENTS, COPYRIGHTS AND TRADEMARKS .....</b>	<b>19</b>

## **OUR BUSINESS VALUES**

The following are the essential values of Paragon 28, Inc. and any and all wholly-owned subsidiaries ("P28.") This Code of Business Conduct ("Code") is designed to give general guidance and applies everywhere we do business and to every employee, person and entity who represent our products and work on our behalf, including full and part-time employees, consultants, agents, distributors, supervisors, managers, directors, executives and others, without regard for titles or roles.

- Failure to follow the Code may result in discipline, including termination, and also may result in litigation, the filing of criminal charges and other adverse results. The Code does not cover every possible situation, and when you are not sure about what to do, please contact the Compliance Department, the Human Resources Department and/or a manager.
- Use this Code to understand what is expected, but also as a reference guide during your relationship with P28. More specific policies, procedures, and information will be available for review.
- We believe in integrity, honesty and mutual respect in everything we do. We have a responsibility to all whom we employ and contract with, the communities we serve, and those with whom we do business. Our business values are the foundation of our mission.
- As a business providing orthopaedic products and instrumentation to a highly regulated community, we will often interact with healthcare professionals and government officials. As a result, we must conduct our mission with the utmost integrity at all times and respect our obligations under local, national, and international rules and regulations.
- We are responsible to our employees and others who work on our behalf throughout the world, and to everyone with whom we interact. We will always strive to build a team that is safe, inspired, respected, empowered and dedicated. We must be mindful of ways to help our employees fulfill their family responsibilities.
- The P28 Workforce must feel free to make suggestions and complaints. There must be equal opportunity for employment, development, and advancement for those qualified, and without regard for bias or other unfair prejudices. We must provide strong management and act justly and ethically. We must abide by all applicable labor and employment laws everywhere we conduct business.
- We are responsible to the communities in which we live and work and to the world community as well. We encourage civic improvements. We will maintain in good order the property we use, protecting the environment and natural resources.

***P28 is committed to the highest of ethical standards and strict observance of all laws, regulations, and policies applicable to the Company and its business. Our shared commitment is to maintain an environment at P28 where ethics and integrity form a foundation for our personal and professional lives.***

## **I. ETHICS AND INTEGRITY ARE OUR BUSINESS**

### **A. PURPOSE OF THE CODE**

The Code sets basic requirements for business conduct and serves as a foundation for our Company policies, procedures, and guidelines.

Whenever we become aware of a violation of the Code, we must immediately address the problem and prevent future occurrences. Depending on the circumstances, corrective and preventive steps might include training, counseling, and disciplinary actions up to and including termination of employment and agency agreements, or other appropriate disciplinary or corrective action.

The most fundamental principle of the Code is that all conduct by P28 and the people who are employed by or working on its behalf must meet the highest standards of business and personal ethics. Personal integrity is essential to our success, and P28 is committed to providing an environment where such integrity is fostered and protected.

### **B. WHO MUST FOLLOW THE CODE?**

#### **1. Workforce Responsibility**

Every member of the P28 Workforce is required to know and comply with the Code and other Company policies and laws that govern our activities.

“Workforce”, as defined for purposes of this Code only, includes every director, officer, employee and agent or representative of the Company, including, but not limited to where applicable, consultants, distributors of any type and sales agents and their employees, regardless of title or designation.

To fulfill our ethical responsibilities and maintain and enhance our culture and reputation, we rely on our Workforce and our partners to help enforce the Code. If you think there is or could be a violation of the P28 Code, Company policy or the law or if you think an activity or behavior could lead to a violation, it is your responsibility to speak up.

Whether you report anonymously or not, you should provide as many details as possible about a situation of concern to the Chief Compliance Officer and/or Human Resources Department and your manager, so the issue can be addressed thoroughly and promptly. In addition, you have a responsibility to cooperate in an investigation if needed.

P28 aspires to attain the highest standards and level of integrity to each of our business activities by, among other things:

- Complying with the laws, standards, and regulations that apply to our products and processes (such as quality and safety regulations and standards) as well as all requirements for reporting adverse events and product quality complaints.
- Upholding ethical, scientific and clinical standards and complying with all laws and regulations in all research and development activities worldwide.
- Presenting the value and suitability of our products truthfully and fairly.
- Ensuring the safety of patients and protecting their confidentiality and complying with data protection laws.
- Complying with the laws and regulations that cover gaining marketing authorization to sell our products and interacting with regulators and other government officials.
- Following all applicable manufacturing, packaging, distribution and export laws and regulations for our industry and in the countries where we do business.
- Complying with all laws and regulations regarding the promotion, marketing and sales of our products, including ensuring that what we say is truthful, not misleading, and is consistent with regulatory approvals for our products.
- Complying with all laws, standards, and regulations regarding our interactions with healthcare professionals, including consulting arrangements, training and education, conference support, sales and marketing activities, hospitality, entertainment, gifts, research and grant agreements and charitable donations.

## **2. Every Supervisor and Member of Management's Responsibility**

If you manage others, interact with our business partners, or have other special responsibilities, you must set an example for all and act in a manner consistent with our Code. Here are important guidelines you must follow:

- Act as a role model, demonstrating ethical behavior in the performance of your duties.
- Make fair and objective business-based decisions.
- Read and review the Code and discuss it with your charges at least once a year.
- Help employees and business partners understand the Code and Company policies through constant communication and make sure they have access to resources to help them live the Code every day.
- Create an environment where everyone is comfortable speaking up without fear of retaliation.

- Take seriously any concern raised by an employee or business partner about our Code, and report concerns to the Chief Compliance Officer and/or Human Resources Department, even if you are not sure about whether a law or the Code has been violated.
- Report any violation to the Compliance Department and work in concert with compliance employees to take corrective or preventative action.
- Recognize and acknowledge ethical behavior.

### **3. Agents, Consultants, and Representatives**

Agents, representatives, distributors, consultants and other third parties acting on behalf of P28, regardless of their roles and activities, must demonstrate the highest integrity and adhere to the same high ethical standards and policies that apply to every P28 employee.

Before a third party can be our partner and is retained by P28, we should perform due diligence, which is an essential part of our process to assure that suitable third parties are retained to work on our behalf.

We shall enter into agreements with third parties based solely on need and merit and for no other purposes.

Our relationships with physician consultants are governed by professional codes of conduct established by the American Medical Association, the American Academy of Orthopaedic Surgeons, and other professional societies, as well as industry standards and a variety of laws which apply to both physicians and medical device manufacturers. It has always been and continues to be, our policy to comply with these requirements and standards of conduct.

We have incorporated the voluntary *AdvaMed Code of Ethics on Interactions with Health Care Professionals* <https://www.advamed.org/issues/code-ethics/code-ethics> as the basis for how we comply with our Code and to ensure that our interactions with others are proper and ethical. Please read and understand this important document. We also comply with other like Codes around the world.

### **C. REPORTING VIOLATIONS / WHERE TO GET GUIDANCE AND ADVICE**

This Code as well as the P28 Employee Handbook are intended to provide you with general guidance concerning some common ethical and legal issues vital to maintaining the business reputation of P28. It does not, and cannot, cover all situations that may arise. Please seek guidance before taking action that may cause problems for you and/or P28.

You are not alone. You are supported by a team. We have processes, guidance and procedures in place to help you follow this Code, Company policy, and the law. Take advantage of the resources and expertise that exist within P28.

First, ask your manager/supervisor for guidance *if you feel comfortable doing so*. You should next turn to the Chief Compliance Officer for help:

Michelle Missal

[MMissal@paragon28.com](mailto:MMissal@paragon28.com)

Mobile: (719) 482-6563

If you wish to report a potential or actual problem, you can also report to our anonymous, third-party Compliance & Ethics Hotline available 24 hours a day, 7 days a week.

- **Website:** [www.lighthouse-services.com/paragon28](http://www.lighthouse-services.com/paragon28)
- **E-mail:** [reports@lighthouse-services.com](mailto:reports@lighthouse-services.com) (must include company name with report)
- **Fax:** (215) 689-3885 (must include company name with report)
- **Toll-Free Telephone:**
  - English speaking in USA and Canada: **833-400-0029**
  - Spanish speaking in USA and Canada: **800-216-1288**
  - French speaking in Canada: **855-725-0002**
  - Spanish speaking in Mexico: **01-800-681-5340 AT&T USADirect**

All other countries: 800-603-2869 (must dial country access code first; see Appendix A for access codes and dialing instructions)

If you wish to speak with P28's Director of Human Resources, you may contact:

Cindy Eck

[CEck@paragon28.com](mailto:CEck@paragon28.com)

Direct: (720) 758-9060 Main:

(720) 399-3400

If you wish to speak with P28's legal counsel, you may contact:

Jonathan Friedman, Esq.

Mobile: (917) 770-5964

Violations of the Code can result in disciplinary action and termination of employment. P28 could also refer violations and misconduct to appropriate authorities for possible legal prosecution or sanctions.

You will not be reprimanded or punished for raising a question unless you have acted in bad faith or illegally. P28 does not tolerate retaliation against anyone who raises a good faith

concern under this Code or assists with an investigation. Any employee who engages in retaliation will face disciplinary action, which could include termination of employment.

*QUESTION: I heard my manager tell a colleague to do something that I think is in violation of the Code. The manager was not talking to me and I don't want to upset him or my colleague. Can I leave it to my colleague to handle the matter?*

*ANSWER: Although you were not directly involved in this situation, you have an obligation to report your concern. You should contact the Compliance Department. If you wish to remain anonymous, the Hotline is a good option.*

## **II. CONFLICTS OF INTEREST**

### **A. WHAT IS IT?**

A conflict of interest occurs when a personal relationship or activity could influence your judgment and ability to perform your job and/or uphold your duties to P28 in an objective way. Other conflicts may exist where a familial relationship may prevent someone from working with P28 or may limit the scope of that person's work activities.

*Even the appearance or perception of a conflict of interest can place P28 at risk. We cannot gain or benefit at the expense of our Company. P28 has the right and obligation to investigate relationships and conduct that create the appearance of impropriety.*

It is not always clear whether an activity creates a conflict of interest. It is the responsibility of every P28 Workforce member to disclose a potential conflict. For this reason, employees should discuss any potential conflicts, or questions about how to best handle a situation where a conflict might exist, with their supervisor, followed by the Compliance Department.

- ***Any situation where a workforce member desires to hire any person who has a familial relationship with a healthcare professional (U.S.) or a government official (International/U.S.) must be vetted and approved in advance by the Chief Compliance Officer.***

### **B. HOSPITALITY, MEALS, GIFTS, ENTERTAINMENT AND OTHER BUSINESS COURTESIES**

It is often standard business practice to offer and exchange business courtesies secondary to legitimate educational, scientific and business activities. Business courtesies, however, can appear to be an improper attempt to improperly influence a business decision. Any business courtesies given or received must be made consistent with the guidelines outlined in P28's policies and with applicable laws. No business courtesy may ever constitute an unlawful inducement.



We do not accept or provide business courtesies if the intent is to bias a decision or is in return for any past, present or future business, services or confidential information. If there is ever a question about whether business courtesies should be given or received, you have an obligation to seek guidance from the Compliance or Legal Departments.

## **1. Government Officials**

Extra care must be taken when dealing with government officials, especially outside of the U.S.

- No gifts or other benefits, including entertainment, can be offered to government officials without the written approval of the Compliance Department.
- Any request made to a P28 Workforce member by a government official for a payment of any kind must be reported immediately to the Chief Compliance Officer.

## **2. Healthcare Professionals (“HCPs”)**

- a. Gifts: P28 is restricted from giving gifts to HCPs (including their family, friends, staff and management), except in accordance with this section or upon express authority of the Chief Compliance Officer:
  - No non-educational, branded promotional items, even if minimal value.
  - No gifts such as alcohol, flowers, gift baskets, tickets, holiday gifts; gifts to mark a special occasion; or cash/cash equivalents.
  - No items capable of use by the HCP for non-educational/non-patient-related purposes.
  - A limited exception exists for items that benefit patients or serve a genuine educational function, such as medical textbooks, anatomical models or posters. Any such item must be approved in advance by the Chief Compliance Officer.
- b. Entertainment and Recreation: P28 is strictly prohibited from *providing or paying* for entertainment or recreation for any non-employee HCP regardless of value or relationship *under any circumstances*.
- c. Other Business Courtesies: P28 may provide occasional modest meals (\$150 maximum, including tax and tip) to HCPs incidental to a bona fide presentation of scientific, educational or business information in a conducive setting. Any exceptions to the internal cost limitation must be approved in advance by the Chief Compliance Officer. P28 may also provide modest travel and lodging for HCPs when necessary to carry out legitimate consultant services or incidental to company-conducted product training and education.

- P28 may not pay for meals, travel or lodging for spouses/guests of HCPs or any other person who does not have a bona fide professional interest in the information being shared or who is not present for the meeting.

### **C. PERSONAL INVESTMENTS, TRANSACTIONS, AND OUTSIDE BUSINESS INTERESTS**

At times, you may want to make business investments or take on an additional job to help you build financial security. In this regard, you must keep in mind potential conflict of interest concerns. Below are some examples:

- The use of Company assets — physical or intellectual — for personal gain
- Providing service to a competitor, supplier, proposed supplier or customer as an employee, director, officer, partner, agent or consultant
- Other outside employment or business relationships that result in poor job performance, absenteeism, inability to work overtime, or refusal to travel when required
- Activities that influence or attempt to influence any business transaction between the Company and another entity in which an employee has a direct or indirect financial interest or acts as a director, officer, employee, partner, agent or consultant
- The purchase or sale of another company's securities using non-public information that you obtained through your job

You have an obligation to avoid situations that can lead to even an appearance of a conflict of interest. Disclose any situation of concern to your supervisor and get approval before making decisions. Additionally, you must adhere to the requirements and restrictions regarding noncompetition, non-solicitation, and representation of non-P28 products in your employment or Sales Agent Agreement.

### **D. FAMILY MEMBERS AND CLOSE PERSONAL RELATIONSHIPS**

Relationships with family members and close personal friends can influence business decisions. To prevent conflicts of interest *with respect to employees*:

- Only with the approval of the Human Resources Department may you supervise or take part in the hiring or promotion of a family member or friend.
- Only with the approval of the Human Resources Department may you hold a position with access to or influence over performance appraisals, salary information or other confidential information related to a family member or friend.

If any of these situations occur where a conflict of interest could arise or has arisen, an employee must inform his/her manager, as well as the Human Resources Department, of the

relationship. They will assess the situation, consult with management as needed, and may elect to transfer one of the employees to another available position where no conflict exists.

*QUESTION: My spouse owns a company that wants to be a P28 supplier. Should I do anything?*

*ANSWER: Yes. This relationship could create a conflict of interest that needs to be reviewed by P28. Please notify your supervisor and the Human Resources Department in any circumstance where a family member or friend is seeking to become a Company Supplier.*

## **E. OUTSIDE BOARD MEMBERSHIPS**

Serving on outside boards can present conflicts of interest and should be disclosed and discussed with one's supervisor. Before accepting membership on any board, it is important to understand one's legal responsibilities and avoid affiliations that carry the potential for distraction and conflicts of interest.

# **III. BUSINESS COMPLIANCE IN OUR WORLD**

## **A. ANTI-CORRUPTION AND ANTI-BRIBERY LAWS**

P28 takes a strong stance against bribery, which essentially means offering, providing or receiving something of value to influence a business decision.

We strictly prohibit bribes, kickbacks, illegal payments and the offer or receipt of items of value that may inappropriately influence or reward a customer or other party to order, purchase, recommend or use our products and services, whether provided directly or through a third party such as a distributor, customs broker or another agent. Any third party who conducts business on our behalf must also comply with these requirements and is subject to the same obligations as the P28 Workforce.

The laws in some countries include additional penalties for bribing government officials, but it is simple: **offering or accepting a bribe from anyone at any time is always wrong.**

- Do not offer, provide or accept bribes or kickbacks, or offer or accept any other kind of improper payment or benefit; the mere offering of a bribe (even without acceptance) is enough to trigger anti-kickback laws.
- Keep accurate books, records and receipts so that payments can be honestly described and documented. P28 must disclose certain payments and transfers of value to U.S. HCPs and teaching hospitals pursuant to the Physician Payments Sunshine Act and non-U.S. HCPs pursuant to international transparency laws. Any P28 Workforce member having expenditures must report them fully and accurately on a monthly basis to the

Compliance Department or he/she will be subject to discipline, including delayed commission payments, suspension and/or termination.

- Follow our anti-corruption and anti-bribery standards when selecting others that provide services on our behalf. Be vigilant and monitor their behavior.
- Be aware that not reporting a bribe or other misconduct is a violation of this Code.
- Be aware that gifts to family members of a government official or an HCP may be considered bribes.
- Be aware that bribery of a government official and the bribery of commercial personnel, including kickbacks or bribes paid to any P28 Workforce member, supplier or customer, are prohibited by this Code and global anti-corruption and anti-bribery laws.

To summarize:

1. A **Bribe** is anything of value that is given, offered, or received to influence the behavior of someone. A bribe can be a favor. A bribe can be an offer of a loan or a job. A bribe can even be something obtained for free but has value to the recipient.
2. **Government Officials** include not only employees of governments, but also employees of government-owned businesses, party officials, candidates for political office and employees of international organizations such as the World Bank. The definition of who is a government official is broad and includes customs officers, inspectors, doctors, hospital administrators, pharmacists, nurses, and many more.

## **B. GOVERNMENT CONTACTS**

Public authorities such as healthcare organizations are critical customers for P28. They buy our products and services. P28's contacts with government-owned entities and government officials and employees must avoid even the appearance of impropriety. In many countries, public bodies, such as but not limited to government-run hospitals, are subject to local laws governing procurement of products and services. As a supplier of products, we are required to comply with these and other relevant laws.

P28 will never pay or offer anything of value to anyone to influence, or attempt to influence, an elected member of the government or another government official regarding a bid, contract, or opportunity. P28 employees and its representatives may not offer or give anything of value to government officials, representatives, or employees other than as a business courtesy such as described in the section under "Hospitality, Meals, Gifts, Entertainment and other Business Courtesies." P28 and its employees will not offer employment for a friend or relative of a government employee.

*QUESTION: Physicians working for a national hospital in Europe wish to visit P28 in Dublin for training related to our products. They have asked P28 to arrange and pay for them to visit London on the weekend during their training. May we pay the costs of this weekend trip?*

*ANSWER: No. P28 cannot pay for this trip. The customers' request has nothing to do with our business or products and it is unrelated to their training; it amounts to mere recreation. In addition, there are strict laws and regulations that govern what we may give to government officials and employees.*

*QUESTION: A physician told me a distributor who sells our products has invited her for a golf weekend at a resort. The physician is asking whether the invitation is appropriate.*

*ANSWER: Distributors, sales agents, and other third parties that act on behalf of the company are subject to the same obligations as employees. They may not engage in activities that would be prohibited if they were performed by an employee of the company.*

### **C. ANTITRUST**

While P28 competes aggressively in its many business activities, its efforts in the marketplace must be conducted in a fair and equitable manner in strict accordance with the letter and spirit of all applicable antitrust, competition and trade practice laws and regulations.

Antitrust and competition laws promote fair competition and protect consumers from unfair business practices. These laws frequently address areas such as illegal agreements between competitors aimed at preventing or restricting free competition, price fixing, and unfair trade practices. We comply fully with all applicable antitrust and competition laws.

This means our Workforce avoid taking unfair advantage through manipulation, concealment or misrepresentation of key facts, or other unfair practices. For questions on antitrust and competition laws, contact the Compliance Department.

Unfair practices include but are not limited to:

- Theft of a competitor's proprietary information.
- Misrepresentation or manipulation of prices identified in a competitive bid.
- Obtaining and using another party's confidential information such as bidding information.
- Soliciting this type of information from past or present employees of other companies.
- Improper payments in exchange for business opportunities.
- Price-fixing and collusion.

*Special Caution - Industry Meetings and Trade Associations: While these meetings can serve a legitimate and worthwhile purpose, they bring together competitors who might discuss matters of mutual concern that may inadvertently lead to prohibited communications, for example,*

*marketing and pricing strategies. Do not engage in these conversations, and if such discussions occur, please report what happened to the Compliance and/or Legal Department.*

#### **D. SANCTIONS, TRADE EMBARGOS, AND ANTI-MONEY LAUNDERING**

Nations at times impose economic and other sanctions against other countries, or people, or companies controlled by a targeted nation or individual. These sanctions generally prohibit companies or citizens from dealing with the sanctioned party.

As a global provider of healthcare products and services, we conduct import and export transactions every day and must comply with all applicable local, regional and international trade laws, rules and regulations.

You can find a comprehensive list of countries, entities, and people with whom United States companies and individuals may not conduct business at the United States Treasury Department's Office of Foreign Assets Control website:

<http://www.treas.gov/offices/enforcement/ofac/>.

1. **“Third country” payments.** Occasionally, a third-party vendor or another business partner will ask to be paid in a country where it has no operations. P28 forbids making payments to any country other than where products were delivered, or where the partner has a substantial place of business. Payments to offshore countries where no operations are found are not acceptable.

*QUESTION: A procurement contractor will not provide complete information about a product's end-user. May I place the order without this information?*

*ANSWER: You cannot place this order. P28 requires its employees and representatives to comply with all export regulations, trade restrictions, and economic sanctions, and this requires us to verify the end-user. Without this information, we cannot know if we are in compliance.*

2. **Money Laundering.** Money laundering is the process by which illegally obtained funds are moved through the financial system to conceal their criminal origin. P28 is committed to complying with all applicable anti-money laundering laws, rules and regulations.
  - Avoid suspicious transactions that seem to be structured to conceal illegal conduct or funds.
  - Deal with reputable parties engaged in legitimate business activities.

#### **E. POLITICAL ACTIVITIES AND CONTRIBUTIONS**

P28 is committed to citizenship and community involvement. Employees are free to contribute their time and support to candidates, parties and civic organizations.

No corporate reimbursement of political contributions will be, or lawfully can be, made by P28, directly or indirectly. P28's funds, facilities, properties or resources should not be used to support, directly or indirectly, any foreign, federal, state or local political party or candidate. Our Workforce may not use corporate funds or services to influence governmental action or the election of a candidate to public office. This includes the use of P28's facilities, office equipment, supplies, inventory and even an employee's own work time.

*QUESTION: A senior executive at a company that is a major customer of P28 has resigned to run for political office. This person has been a strong supporter of P28 for many years. Can I make a contribution to his election campaign on P28's behalf?*

*ANSWER: You may personally support this individual with your own time and money, but you may not use P28's resources to support any political candidate or cause. A contribution from P28 could be seen as an attempt to improperly influence business dealings or to influence the candidate's political judgment if elected to office.*

## **F. SUSTAINABILITY AND ENVIRONMENTAL LAWS**

P28 is committed to the protection of the environment and natural resources by reducing and preventing waste, discharges, and emissions into the environment. Our policy is to seek ways to ensure that our activities not only meet but exceed, applicable environmental standards.

## **G. PRIVACY**

In the course of business, we collect and store personal information about employees, business partners, patients, healthcare professionals, consumers and others, such as birth dates, addresses and financial, medical and other information. When we collect and process personal information, we must comply with privacy laws and Company privacy policies.

Personal information should be collected only for legitimate business purposes, shared only with those who are allowed access, protected in accordance with security policies and retained only for as long as necessary. We also must ensure that third parties with access to personal information are contractually obligated to protect it.

## **H. LAWSUITS AND GOVERNMENT INVESTIGATIONS**

All governmental (federal, state and local) inquiries, investigations or notices and all civil and criminal summonses, complaints, subpoenas or other court papers should be forwarded immediately to P28 for appropriate filing and response.

1. **Complaints, Subpoenas and Other Legal Papers.** P28 counsel should be notified immediately whenever any P28 facility receives a complaint from an outside attorney or is served with any form of legal process, including citations, summonses, complaints, subpoenas, notices of deposition, levies and the like.

2. **Service of Legal Papers.** The designated P28 employee should receive and acknowledge service of subpoenas and other legal process upon the Company without attempting to avoid the process server. The employee receiving service should make a notation on the legal papers of the time, date and manner of service and then alert outside counsel.
3. **Media Inquiries.** If P28 is involved in a newsworthy litigation or investigation, the P28 Workforce may receive inquiries from the media. To ensure that accurate factual information is reported, do not respond to the inquiries. Rather, all inquiries should simply be referred to the appropriate person, including the Social Media Department or the Chief Compliance Officer.

## **I. HUMAN RIGHTS**

All our Workforce, representatives and business partners are required to respect and uphold the human rights of all people. P28 will not tolerate violations of fundamental standards of equal treatment to which people are entitled regardless of nationality, gender, race, age or economic status.

*QUESTION: I am working with a supplier in Southeast Asia. I suspect that several of the employees are underage. What should I do about this possible use of child labor?*

*ANSWER: P28 will not do business with suppliers or contractors who violate child labor laws. Contact the Human Resources Department if you have any questions.*

## **IV. OUR EMPLOYEES AND WORKFORCE**

P28 believes in promoting a safe work environment free from hostile behavior. An engaged, high-performing and inclusive workforce will better understand and address the challenges and needs faced by our customers, patients, healthcare professionals, and communities. We base employment decisions on merit, considering qualifications, skills and achievements. Employees of P28 should also refer to the Employee Handbook for additional information about our work environment.

### **A. EQUAL EMPLOYMENT OPPORTUNITY**

It is P28's policy to provide equal employment opportunity in all areas of employment practices and to ensure that there shall be no discrimination against any qualified employee or applicant on the grounds of race, color, creed, religion, sex, sexual orientation, gender identity or expression, genetic information, age, marital status, national origin, ancestry, disability, military or veteran status or status in any group protected by federal, state or local law. This policy of equal employment opportunity relates to all phases of employment, including, but not limited to, recruitment, hiring, compensation, benefits, promotion, demotion, assignment, transfer, development, layoffs, training, and social and recreational programs.



## **B. FREEDOM FROM HARASSMENT**

We never tolerate harassment of any kind, and such conduct may be grounds for termination. Harassment is unwelcome and offensive conduct that may interfere with a person's ability to perform his or her work. Harassment does not require intent to offend; inappropriate conduct meant as a joke, a prank or can lead or contribute to harassment. Sexual harassment may include unwelcome sexual advances, requests for sexual favors, and verbal or physical conduct or conditions of a sexual nature that have the effect of unreasonably interfering with a Workforce member's work performance or which create an intimidating hostile or offensive work environment.

These provisions apply to interactions with the entire Workforce, employees, customers, contractors, suppliers and applicants for employment.

P28 does not tolerate workplace violence of any kind. Workplace violence includes physically harming another, harassing, intimidating, coercing, brandishing weapons, or threatening to engage in those activities.

*QUESTION: While on a business trip, a colleague of mine repeatedly asked me out for drinks and made comments about my appearance that made me uncomfortable. I asked him, to stop, but he wouldn't. It was outside the office and "after hours." What should I do?*

*ANSWER: Regardless of location, P28 does not tolerate this type of conduct. You should notify your supervisor and the Human Resources Department for guidance and support.*

## **C. SOCIAL MEDIA**

"Social media" includes any digital communication channels that allow individuals to create and share content and post comments. Be careful when creating a public profile and writing communications that could indicate P28's endorsement.

Workforce members must comply with our policies when using online media. Our policies apply to communications related to job responsibilities and to personal communications that may impact the Company. In personal activities on social media, Workforce members should be polite, respectful, and remember that one's conduct may impact the way others view who we are and what we stand for as a Company.

Do not disclose confidential business information about P28, our customers or our business partners in social media or otherwise.

## **V. OUR COMPANY- FINANCIAL INTEGRITY AND PROTECTING ASSETS**

### **A. ACCURATE AND COMPLETE RECORDS**

Accurate, truthful, and transparent records are critical to the integrity and reliability of P28's financial reporting and are mandated by the law. We must follow corporate policies, procedures, and guidelines when preparing documents and records. P28 will regularly audit the records of its operations.

The P28 Workforce must keep complete, accurate, and truthful records that reflect all transactions, including documentation of expenses with reasonable detail. Fraudulent or artificial or misleading financial entries are serious offenses and will result in disciplinary actions up to and including termination.

Below are examples of how we build financial integrity into our work processes:

- We sell and purchase products and services based on quality, price, and service, and never on the basis of giving or receiving payments, gifts, entertainment or favors or based on other relationships with suppliers.
- We record sales during the appropriate accounting period in accordance with generally accepted accounting principles.
- We prohibit the use of Company funds, assets or information for any illegal purpose, including the purchase of privileges or special benefits through bribes, illegal political contributions or other illicit payments.
- We disclose and record all funds and assets in the appropriate reporting period.
- We keep accurate books and records and do not make false entries for any reason.

### **B. CONFIDENTIAL AND PROPRIETARY INFORMATION**

Everyone at P28 is responsible for protecting company assets. Our intellectual property and confidential information are irreplaceable assets that we must secure and protect. Company assets include physical equipment and property, patents and trademarks and privileged information such as financial data, contracts, sales agreements, customer records, business opportunities, product designs, and drawings and research and development ideas.

When working with Company information or technology tools (such as laptops, email, databases, etc.), employees should create complex passwords. Company information should not be stored on unapproved Internet or cloud services.

P28 maintains the confidentiality of its corporate information. We must maintain the confidentiality of information entrusted to us by our customers, except when disclosure is authorized or legally mandated.

In the course of business, you may become aware of material non-public information about this company or other companies, including our customers. Using this information for personal gain or sharing it with others, or spreading false rumors, is illegal. All employees must sign an agreement that includes a confidentiality clause.

*QUESTION: I keep the files for a project I'm working on with a customer on a memory stick. I have just returned from a business trip and I cannot locate the memory stick. What should I do?*

*ANSWER: You must immediately report the loss of this information to your supervisor and the IT Department.*

*QUESTION: A vendor told me about a new product in confidence. We cannot use the product but I think it has real value and that the shares of the vendor company will go up. Can I buy stock in the company?*

*ANSWER: No. Until the information you have is available to the public, you cannot buy the stock. This information is material non-public information that a reasonable investor probably would consider important in making an investment decision.*

### **C. INTELLECTUAL PROPERTY, PATENTS, COPYRIGHTS AND TRADEMARKS**

P28 owns and uses intellectual property that is vital to its success. To protect Company rights, workforce use of all such intellectual property must be in accordance with applicable law. Intellectual property includes copyrights, patents, trademarks, product and package designs, brand names and logos, research and development, inventions and trade secrets.

At all times, employees and anyone working on the Company's behalf should take precautions to protect our intellectual property and confidential business information.

## Appendix A



### AT&T USA Direct Calling Instructions for Locations Outside of North America

(for countries that do not use a direct dial toll-free)

#### International Calling Instructions for employees - Worldwide Toll-Free Number:

Company must communicate calling instructions, worldwide phone number and access codes to their employees (see pages 2 ± 4) in every country outside of North America. Provide employees outside of North America the following calling instructions:

1. Make sure you have an outside line.
2. Enter the Access Code for the country and/or telephone system you are calling from. You will then hear a 'bong'.
3. An English-language voice prompt will ask for the number you are calling.
4. Enter our toll-free number: **800-603-2869**. There is no need to dial "1" before the toll-free number.
5. You are now connected to the hotline.
6. A Lighthouse greeting will be played in multiple languages. Make a choice from the pre-recorded language prompts\* or press 000 and tell the English operator the language you speak (preferably in English). An interpreter will then join the call in 2 ± 3 minutes. The Lighthouse operator will interview you, aided by the interpreter.
7. A report in English is then sent to the designated recipient(s) of your company.
8. Access codes are subject to change.

\*The following automated in-language greetings are provided to the caller:

English	press 1	Hungarian	press 01	Finnish	press 001
Spanish	press 2	Polish	press 02	Russian	press 002
French	press 3	Dutch	press 03	Hindi	press 003
Mandarin	press 4, wait for greeting, then press 1	Czech	press 04	Hebrew	press 004
Cantonese	press 4, wait for greeting, then press 2	Taiwanese	press 05	Turkish	press 005
German	press 5	Korean	press 06	Other	press 000
Italian	press 6	Tagalog	press 07		
Portuguese	press 7	Vietnamese	press 08		
Japanese	press 8	Indonesian	press 09		
Arabic	press 9				

\*\*\*IMPORTANT\*\*\* If your caller speaks a language other than those listed above, they are to select 000 and provide the operator their spoken language (preferably in English). An interpreter will then join the call to facilitate a three-party conversation by taking the report in the caller's preferred language.

#### International Calling Instructions for program administrator:

**Country Access Codes** - Country specific access codes are listed on the following 3 pages. You must provide the country access codes to your employees for every country where you have interests (see step 2 above). When there are multiple access codes, the employee will select the appropriate code. This code connects the caller to AT&T international toll-free calling. To review restrictions by country click on [THIS](#) link.

**Submitted Reports** - Reports submitted from countries outside North America using the international toll-free number will be submitted to your designated recipients in English. The interpreter on the call will communicate in the language of the employee.

**Web Reporting** - We encourage you to allow your foreign employees to submit reports using your customized web reporting page. Web forms are available in over 36 languages and web submission will provide your employees with a superior user experience.



# Access Codes

## Lighthouse hotline toll-free calling instructions for employees:

1. Make sure you have an outside line.
2. Enter the Access Code for the country and/or the telephone system you are calling from.
3. An English-language voice prompt will ask for the number you are calling.
4. Enter our toll-free number: 800-603-2869. There is no need to dial '1' before the toll-free number. You are now connected to the hotline.
5. A Lighthouse greeting will be played in multiple languages. Make a choice from the prompts or press 0 and tell the English operator the language you speak (preferably in English). An interpreter will then join the call in 2 – 3 minutes. The Lighthouse operator will interview you aided by the interpreter.
6. A report in English is then sent to the designated recipient(s) of your company.
7. Access codes are subject to change.

For employees outside North America only.

<b>Albania</b> 00-800-0010	<b>Bulgaria</b> 00-800-0010	<b>Egypt</b>	Showing Countries Starting with <b>Al-Ho</b>
<b>American Samoa</b> 1-800-225-5288	<b>Cambodia</b> 1-800-881-001	Cairo 2510-0200	
<b>Angola</b> 808-000-011	<b>Canada</b> Direct Toll-Free Available	Outside Cairo 02-2510-0200	Legends: U.S. - United States MB - Military Bases # - Pound Key SS - Service Suspended
<b>Anguilla</b> 1-800-225-5288	<b>Cayman Islands</b> 1-800-225-5288	<b>El Salvador</b> 800-1785	
<b>Antigua</b>		<b>Estonia</b> 800-12001	Note: ^ indicates that you should wait for a second dial tone before dialing the next number.  Calls using these access codes are in English, except where another language is specified.
#1	<b>Chile</b>		
Select Hotels 1-800-225-5288	Telmex 800-225-288	<b>Finland</b> 0-800-11-0015	French Antilles
<b>Argentina</b>	ENTEL 800-360-311	<b>France</b>	
Telecom 0-800-555-4288	ENTEL (Spanish) 800-360-312	Hotels 1 0-800-99-1011	French Guiana 0-800-99-0011
Telefonica 0-800-222-1288	Telefonica 800-800-288	Hotels 2 0-800-99-1111	
ALA (Spanish) 0-800-288-5288	Telmex 171-00-311	Hotels 3 0-800-99-1211	Germany 0-800-225-5288
	Telmex (Spanish) 171-00-312	Hotels-Paris Only 0-800-99-0111	
<b>Australia</b>	Telmex 171-00-312	France Telecom 0-800-99-0011	Ghana 020-2424-26-004
Telstra 1-800-881-011	Easter Island 800-800-311	Telecom Development 0-805-701-288	
Optus 1-800-551-155	Easter Island (Spanish) 800-800-312		Gibraltar 8800
<b>Austria</b> 800-200-288	<b>China</b>		
<b>Bahamas</b> 1-800-872-2881	South, Shanghai - CT 10-811		Greece 00-800-1311
<b>Bahrain</b>	North, Beijing CNGC 108-888		
800-00-001	China Telecom (Mandarin) 108-10		Grenada 1-800-225-5288
U.S. MB onboard cell phones 800-000-05	North, Beijing CNGC (Mandarin) 108-710		
U.S. MB call centers 800-000-00	<b>Colombia</b>		Guam 1-800-225-5288
<b>Bangladesh</b> 157-0011	01-800-911-0010		
<b>Barbados</b> 1-800-225-5288	(Spanish) 01-800-911-0011		Guantanamo Bay
<b>Belarus</b> 8^800-101	<b>Costa Rica</b> 0-800-011-4114		
<b>Belgium</b> 0-800-100-10	(Spanish) 01-800-911-0011		U.S. Military Bases 2935
<b>Belize</b>			
811			Guatemala
Hotels Only 555			
<b>Benin</b> 102			English 999-9190
<b>Bermuda</b> 1-800-225-5288			
<b>Bolivia</b>			Spanish 999-9190
800-101-110			
(Spanish) 800-101-111			Guyana 159
<b>Brazil</b>			Honduras
0-800-890-0288			
0-800-888-8288			English 800-0123
<b>British V.I.</b> 1-800-872-2881			
<b>Brunei</b> 800-1111			{Spanish} 800-0123



# Access Codes

For employees outside North America only.

<b>Hong Kong</b> <i>Hong Kong Telephone</i> 800-96-1111 <i>New World Telephone</i> 800-93-2266		<b>Peru</b> <i>Telephonica</i> 0-800-50-288 <i>Americatel</i> 0-800-70-088 <i>Telephonica (Spanish)</i> 0-800-50-000	<b>Showing Countries Starting with</b> <b>Ho-So</b>  <b>Legends:</b> U.S. - United States MB - Military Bases # - Pound Key SS - Service Suspended
<b>Hungary</b> 06-800-011-11 <b>Iceland</b> 00-800-222-552-88 <b>India</b> 000-117 <b>Indonesia</b> 001-801-10 <b>Ireland</b> 1-800-550-000 <i>UIFN</i> 00-800-222-55288	<b>Luxembourg</b> 800-201-11 <b>Macau</b> 0-800-111 <b>Macedonia, F.Y.R.</b> 0-800-94288 <b>Malaysia</b> 1-800-80-0011 <b>Malta</b> 800-901-10  <b>Mauritius</b> 01 120 <b>Mexico</b> <i>Direct Toll-Free Available</i>	<b>Philippines</b> <i>PLDT</i> 1010-5511-00 <i>PLDT (Tagalog)</i> 1010-5511-10 <i>2nd Option</i> 105-11 <i>Globe</i> 105-11 <i>Globe (Tagalog)</i> 105-12 <i>Philcom</i> 105-11 <i>Philcom (Tagalog)</i> 105-12 <i>Digitel</i> 105-11 <i>Digitel (Tagalog)</i> 105-12 <i>Smart</i> 105-11 <i>Smart (Tagalog)</i> 105-12 <i>Bayan</i> 105-11	
<b>Israel</b> <i>Bezeq</i> 1-80-949-4949 <i>Golden Lines</i> 1-80-922-2222 <i>Barak</i> 1-80-933-3333		<b>Poland</b> 0-0-800-111-1111	<b>Note:</b> ^ indicates that you should wait for a second dial tone before dialing the next number.  Calls using these access codes are in English, except where another language is specified.
<b>Italy</b> 800-172-444  <b>Ivory Coast</b> 00-111-11	<b>Micronesia</b> 288 <b>Monaco</b> 800-90-288 <b>Montserrat</b> 1-800-225-5288 <b>Morocco</b> 002-11-0011	<b>Portugal</b> 800-800-128 <b>Reunion Island</b> 0-800-99-0011 <b>Romania</b> <i>Romtelecom</i> 0808-03-4288	
<b>Jamaica</b> 1-800-872-2881 <i>Public Phone #1</i>	<b>Neth/Antilles</b> 001-800-872-2881 <b>Netherlands</b> 0800-022-9111 <b>New Zealand</b> 000-911 <b>Nicaragua</b> 1-800-0174 {Spanish} 1-800-0164	<b>Russia</b> 8^10-800-110-1011 <i>Moscow</i> 363-2400 <i>Outside Moscow</i> 8^495-363-2400 <i>St. Petersburg</i> 363-2400 <i>Outside St. Petersburg</i> 8^812-363-2400	
<b>Japan</b> <i>KDDI</i> 00-539-111 <i>Softbank Telecom</i> 00-663-5111 <i>NTT</i> 0034-811-001	<b>Nigeria</b> 0-708-060-1816 <b>Norway</b> 800-190-11 <i>U.S. Military Bases</i> 800-199-11 <b>Pakistan</b> 00-800-01-001	<b>Saipan</b> 1-800-225-5288 <b>San Marino</b> 800-172-444 <b>Saudi Arabia</b> 1-800-10 <b>Senegal</b> 800-103-072	
<b>Jordan</b> 1-880-0000 <b>Kazakhstan</b> 8^800-121-4321 <b>Kenya</b> 0-207-602-020 <b>Korea, Republic</b> <i>Korea Telecom</i> 00-729-11 <i>U.S. MB Korea Telecom</i> 550-HOME <i>ONSE</i> 00-369-11 <i>Dacom</i> 00-309-11 <i>U.S. MB Dacom</i> 550-2USA	<b>Panama</b> 800-0109 {Spanish} 800-2288	<b>Singapore</b> <i>SingTel</i> 800-011-1111 <i>StarHub</i> 800-001-0001	
<b>Latvia</b> 8000-2288	<b>Paraguay</b> <i>Asuncion City</i> 008-11-800	<b>Slovakia</b> 0-800-000-101 <b>South Africa</b> 800-99-0123	
<b>Lebanon</b> 01-426-801			





# Access Codes

For employees outside North America only.

<b>Spain</b> 900-99-0011	<b>Ukraine</b> 0-800-502-886
<b>Sri Lanka</b>	<b>United Kingdom</b>
Colombo 2-430-430	British Telecom 0-800-89-0011
Outside Colombo 112-430-430	C&W 0-500-89-0011
<b>St. Kitts/Nevis</b> 1-800-225-5288	
<b>St. Lucia</b> 1-800-225-5288	<b>United States</b>
<b>St. Pierre &amp; Miquelon</b>	Direct Toll-Free Available
0-800-99-0011	
<b>St. Vincent</b> 1-800-225-5288	
<b>Suriname</b> 156	
<b>Sweden</b> 020-799-111	
<b>Switzerland</b> 0-800-890011	
<b>Taiwan</b> 00-801-102-880	
<b>Thailand</b> 1-800-0001-33	
001-999-111-11	
<b>Trinidad &amp; Tobago</b> 1-800-872-2881	<b>Uruguay</b> 000-410
	<b>Uzbekistan</b>
	Tashkent 8^641-744-0010
<b>Turkey</b> 0-811-288-0001	<b>Venezuela</b>
<b>Turks &amp; Caicos</b> 1-800-225-5288	0-800-225-5288
<b>U.A.E.</b> 8000-021	{Spanish} 0-800-552-6288
du 8000-555-66	<b>Vietnam</b>
Military-USO & cellular 8000-051	VNPT 1-201-0288
Military-USO & cellular 8000-061	Viettel 1-288-0288

Showing Countries  
Starting with  
**Sp-Zi**

**Legends:**  
U.S. - United States  
MB - Military Bases  
# - Pound Key  
SS - Service  
Suspended

**Note:**  
^ indicates that you  
should wait for a  
second dial tone  
before dialing the  
next number.

Calls using these  
access codes are in  
English, except where  
another language is  
specified.

## **PARAGON 28 CODE OF CONDUCT ATTESTATION**

I ACKNOWLEDGE RECEIPT AND UNDERSTANDING OF THE PARAGON 28 CODE OF CONDUCT. I AGREE TO COMPLY WITH ALL STATED LAWS, REGULATIONS, PARAGON 28 POLICIES/PROCEDURES AND CODES OF CONDUCT. AS AN EMPLOYEE OR REPRESENTATIVE OF PARAGON 28 PRODUCTS, I FURTHER UNDERSTAND THAT FAILURE TO COMPLY COULD LEAD TO DISCIPLINARY ACTION(S). I HAVE BEEN GIVEN AN OPPORTUNITY TO ASK QUESTIONS AND HAVE RECEIVED SATISFACTORY RESPONSES TO ANY SUCH QUESTIONS.

NAME/TITLE: \_\_\_\_\_

SIGNATURE: \_\_\_\_\_

\*Updated as of 01.11.23. This version supersedes any previously issued version.