

Code of Conduct for Employees



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Code of Conduct for Employees

Introduction

Values and Leadership Principles

In Columbus we strive to be a value-driven company, where decisions and actions are rooted in our core Values and Leadership Principles.

Our Values are:

Stay Curious: This value emphasizes the importance of exploration, continuous learning, and keeping an open mind to find new possibilities and challenge oneself and others.

Build Trust: This value focuses on being proactive, taking responsibility, delivering on promises, and communicating clearly and honestly.

Collaborate: This value highlights the importance of teamwork, embracing diversity, respecting each other, and creating value together.

Deliver Customer Success: This value is about guiding, developing, and transforming customers, adding value, creating business results, and building lasting relationships.

To operationalize the Values, we have defined a set of Leadership Principles designed to guide leaders

and employees in their daily work and align their actions with the company's Values and strategy.

Link to Leadership Principles: <https://www.columbusglobal.com/en/about-us/leadership-principles>

Code of conduct for responsible business conduct

This Code of Conduct for Employees (CoCEMP) should be seen as an extension of the Leadership Principles and serves to assist us in implementing our Policy Commitment for sustainable development, in which we state that we expect our employees to assist us in demonstrating responsible business conduct as defined by the UN Guiding Principles on Business and Human Rights (UNGPs), the OECD Guidelines for Multinational Enterprises (OECD) and the Ten Principles of the UN Global Compact. The expectations outlined in this document should always be seen in connection with our Values and Leadership Principles.

As stated in our policy commitment, we perform regular impact assessments of all areas of sustainable development, to uncover risks of negative impacts that we may cause or contribute to, through our business practices.

The full Impact Assessment is available through our [Tell-us](#) mechanism, and in this CoCEMP we will

provide guidance to employees of Columbus in relation to the material risks we have identified in Columbus.

Human rights (including labor rights)

Fair and equal treatment

At Columbus we have designed and implemented transparent recruitment and performance management processes to ensure that employees are carefully selected, promoted and compensated based on professional competencies and performance without regard to religion, race, skin color, gender, age, disability or sexual or political orientation.

We expect that all employees with influence on, or involvement in recruitment and promotion processes base their decisions on objective criteria related to qualifications, competences, experience and performance.

Non-discrimination

We are committed to building a diverse workplace that is welcoming, respectful and inclusive for all employees. Discrimination of any kind, including harassment or bullying, is unacceptable and will not be tolerated.

All employees are expected to respect the personal boundaries of the people they engage, and to avoid

language and behavior that can be interpreted as discrimination, harassment or bullying by the receiver.

We encourage employees, if in doubt, to assume that any perceived offensive behavior from people they engage, was unintended and rooted in cultural differences.

We expect bystanders to discrimination, harassment or bullying to act immediately, to make the incident stop, and support the victim in speaking up if necessary.

See also Diversity, Equity & inclusion Policy: www.columbusglobal.com/Investors/Diversity,Equity&Inclusion

Employee wellbeing

At Columbus we have high expectations of our employees' contributions, and this is reflected in targets and objectives that are set for employees on all levels. Targets are carefully designed to ensure that they can be achieved, without compromising our employees' access and ability to take time off for leisure and rest, or for family-related leave in accordance with our local vacation and leave policies.



We expect that all employees and managers will proactively take responsibility for planning work and time off in accordance with our policies to ensure that we can continue to service our customers and meet our targets with sufficient time for leisure, rest and family-related leave.

We provide access to various wellbeing offerings in our different offices. The offerings vary from office to office, and examples of our offerings include access to fitness, massage and counselling as well as other local initiatives.

We encourage our employees to take advantage of the offerings that are available in the office they are connected to.

Work Enablement

In Columbus we have several initiatives to enable our employees to do a good job: Career Pathways helps employees understand expectations, set career goals, and access growth opportunities. Relevant training material is made available on Columbus Academy, and through our Employee Engagement program we ensure that employees and managers share feedback on regular one-on-ones and through the annual appraisal process. In addition, all employees have an employment contract that further outlines the expectations and work conditions.

We expect that all employees and managers proactively take responsibility for ensuring that expectations are understood and accepted and that the

employees have the appropriate resources to meet the expectations.

Employees on all levels in the organization are expected to engage with their manager and other coworkers, to provide and receive relevant feedback that enables performance improvement and further development.

Environment

Responsible business travel

At Columbus, we recognize that climate change is an urgent and irreversible global issue. As a consultancy company without production or shipping, our primary impact on the environment stems from CO2 emissions from business travel and employee commuting, energy consumption in our office facilities, and the use of IT equipment and data centers.

Despite our relatively small footprint, we believe that every effort counts in the global challenge of mitigating climate change, and we expect that employees of Columbus display environmental stewardship, by eliminating all unnecessary business travel, and in general comply with our [Travel Policy](#) in which green travel options are preferred if they are feasible.

Business Conduct

Anti-bribery and anti-corruption

Columbus will not tolerate corruption, money laundering, fraud, bribery or other illegal or unethical business activities. We have adopted an Anti-bribery and Anti-corruption Policy, and the policy is operationalized through the Authorization and Risk

Management Rules (CARMR), which encompass rules on the authorization hierarchy and ensure the senior management’s involvement in major contracts and investments.

In addition to compliance with CARMR, we expect employees to refrain from offering or accepting lavish gifts, expensive meals, or extravagant entertainment from actual or potential business relations, as this can be seen as unethical attempts to influence business decisions.

Providing sponsorships or donations to organizations or events closely associated with decision-makers in exchange for business favors can be perceived as indirect bribery and must also be avoided.

Employees are not allowed to enter into agreements on behalf of Columbus with business relations where the employee has a conflict of interest, for example due to personal relationships or financial interests.

See also Anti-bribery & Anti-corruption Policy: www.columbusglobal.com/Investors/Policies

Engage and speak up

Dialogue

We encourage employees to contact their manager or their local People Partner about concerns that may arise. We believe that open and honest dialogue is the most effective tool to avoid concerns turning into complaints.

Tell-Us mechanism

If dialogue is not a possibility, employees and other stakeholders can engage with our Sustainability Representatives through our Tell-Us mechanism.

The Tell-Us mechanism enables secure and effective communication, and unlike the Whistleblower function, the Tell-Us mechanism is a tool to facilitate stakeholder engagement. We wish to address and resolve issues long before they become relevant for our Whistleblower function, and we encourage our employees and other stakeholders to engage us if they:

- Are interested in viewing our latest impact assessments regarding sustainable and responsible business conduct.
- Experience or identify adverse impacts on behalf of themselves or others on human rights, in environmental or economic areas, which Columbus may be causing, contributing to, or linked to.
- Have concerns related to human rights, environmental, or economic impacts associated with us or our services.
- Have feedback or good ideas for improvement in relation to our continued sustainable development.

Tell-Us mechanism:

<https://tell-us.app/ui/about?gml=JUUHOUBJNK>

Whistleblower function

Columbus has also established a whistleblower function, which enables employees, business relations and other stakeholders to report suspected



unlawful activity or unethical misconduct in the Columbus Group. Examples of such activities include financial fraud, bribery, corruption and violation of competition laws as well as infringements of EU law.

All communication may be reported anonymously and will be handled confidentially and securely.

Link to the reporting system can be found on Columbus' global website, on local country websites and on the intranet:

<https://www.columbusglobal.com/en/whistle-blower-reporting>

Review

This Code of Conduct for Employees has been reviewed and approved by the Board of Directors and the Executive Board in Columbus.

The Board of Directors will annually review and, if relevant, update this CoCEMP.

Reviewed and approved by the Board of Directors on 10 December 2025.

Columbus®

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