
Financial Code of Ethics

This Financial Code of Ethics (this “Financial Code”) of Elanco Animal Health Incorporated (the “Company”) contains the ethical principles by which the Company’s Principal Executive Officer, Principal Financial Officer, Principal Accounting Officer, Controller or persons performing similar functions and any other members of financial management of the Company (collectively the “Financial Officers”) are expected to conduct themselves when carrying out their duties and responsibilities. Financial Officers must also comply with the Company’s other ethics policies, including the Company’s Code of Conduct.

Financial Officers hold an important and elevated role in corporate governance at the Company. This Financial Code provides principles to which Financial Officers are expected to adhere including individual responsibilities to the Company (including management and fellow employees), relevant business partners, the public, shareholders, and other stakeholders (collectively the “constituents”).

Standards of Conduct

In carrying out his or her duties to and responsibilities for the Company, each Financial Officer shall, to the best of his or her knowledge and ability:

- act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships;
- provide the Company and its constituents with information that is accurate, complete, objective, relevant, timely, and understandable, including all publicly available documents and communications;
- routinely disclose information to all relevant constituents, both positive and negative, that is necessary to present an accurate picture of the Company’s financial status and to ensure the effective running of the business;
- comply with applicable laws, rules and regulations of federal, state, provincial, local and national governments, and other appropriate private and public regulatory agencies;
- promptly notify the Company’s General Counsel and/or the Chief Compliance Officer if he or she is aware of any violations of laws or regulations, frauds, or defalcations;
- act in good faith, responsibly, with due care, competence, and diligence, without misrepresenting material facts or allowing his or her independent judgment to be subordinated;
- respect the confidentiality of information acquired in the course of his or her work except when authorized or otherwise legally obligated to disclose. Confidential information acquired in the course of his or her work is not used for personal advantage;

- share knowledge and maintain skills important and relevant to constituents' needs;
- proactively promote ethical behavior as a responsible partner among peers and subordinates in his or her work environment and community;
- promote and provide a safe environment for subordinates to report unethical/inappropriate behavior or suspected fraud including by not condoning or accepting any retribution against those subordinates for reporting these activities;
- achieve responsible use of and control over all assets and resources employed by or entrusted to him or her;
- recognize his or her fiduciary duties in the ensuring of effective internal control systems and a control environment necessary to protect those assets and resources employed by or entrusted to his or her;
- notify the head of internal audit and the Financial Controls Organization if he or she is aware of any material weakness in the design or operation of internal controls which could adversely affect the ability to record, process, summarize, and report financial data;
- read, understand and model the behaviors called for in the Company's Code of Conduct, and act as an advocate to ensure compliance in all areas within his or her span of control.

Administration

The Financial Officers are expected to adhere to this Financial Code. Any request for a waiver under this Financial Code shall be submitted in writing to the chairperson of the Audit Committee who along or together with the other members of the Audit Committee have the authority to grant or deny it. Any amendment to or waiver of this Financial Code shall be promptly disclosed on the Company's website or through a current report filed with the Securities and Exchange Commission, as applicable.

Effective as of September 19, 2018 (as amended by the board of directors on August 16, 2023).