

GLAUKOS CORPORATION

CODE OF BUSINESS CONDUCT AND ETHICS

This Code of Business Conduct and Ethics (the “*Code*”) contains general guidelines for conducting the business of Glaukos Corporation (the “*Company*” or “*we*”) consistent with the highest standards of business ethics. To the extent this Code requires a higher standard than required by commercial practice or applicable laws, rules or regulations, we adhere to these higher standards.

This Code applies to all of officers and other employees as well as all members of our Board of Directors. We refer to all officers and other employees covered by this Code as “Company employees” or simply “employees,” unless the context otherwise requires, and we refer to the members of our Board of Directors covered by this Code as “directors.” In this Code, we refer to our principal executive officer, principal financial officer, principal accounting officer and controller, or persons performing similar functions, as our “principal financial officers.”

The Company has designated a Compliance Officer (the “*Compliance Officer*”) for purposes of this Code.

Seeking Help and Information

This Code is not intended to be a comprehensive rulebook and cannot address every situation that you may face. If you feel uncomfortable about a situation or have any doubts about whether it is consistent with the Company’s ethical standards, seek help. We encourage you to contact your supervisor for help first. If your supervisor cannot answer your question or if you do not feel comfortable contacting your supervisor, contact the Compliance Officer. Directors should contact the Compliance Officer with any questions about this Code. The Company has also contracted with a third party provider, Ethical Advocate, where you can report any concerns or ask questions regarding ethical matters involving the Company. Ethical Advocate is available 24 hours a day, 7 days a week at 1-866-910-3108 and online at <https://glaukos.ethicaladvocate.com>. You may remain anonymous and will not be required to reveal your identity in calls or online submissions to Ethical Advocate, although providing your identity may assist the Company in addressing your questions or concerns.

Reporting Violations of the Code

All employees and directors are expected to report any known or suspected violation of this Code, including violations of the laws, rules, regulations or policies that apply to the Company. If you know of or suspect a violation of this Code, you are expected to immediately report the conduct to your supervisor or the Compliance Officer. The Compliance Officer will work with you and your supervisor or other appropriate persons to investigate your concern. If you do not feel comfortable reporting the conduct to your supervisor or you do not get a satisfactory response, you may contact the Compliance Officer directly. You may also report known or suspected violations of the Code to our third party provider, Ethical Advocate, which is available 24 hours a day, 7 days a week at 1-866-910-3108 and online at

<https://glaukos.ethicaladvocate.com>. You may remain anonymous and will not be required to reveal your identity in calls or online submissions to Ethical Advocate, although providing your identity may assist the Company in investigating your concern. Under this Code, you are not required to report violations to any individual who is responsible for or involved in the known or suspected violation of this Code.

All reports of known or suspected violations of the law or this Code will be treated seriously and handled sensitively and with discretion. All whistleblower reports will be investigated and documented appropriately given the nature of the violation alleged. While absolute confidentiality cannot be assured, your supervisor, the Compliance Officer and the Company will protect your confidentiality to the extent possible, consistent with applicable laws and the Company's need to investigate your concern. When reporting known or suspected violations of the Code, please include all facts available regarding the known or suspected violation.

It is Company policy that any employee or director who violates this Code will be subject to appropriate discipline, which may include termination of employment or removal from the Board of Directors, as appropriate. This determination will be based upon the facts and circumstances of each particular situation. The Company may discipline any employee or director for any inappropriate conduct discovered investigating reports made under this Code, regardless of whether the conduct amounts to a violation of law or even a violation of this Code. If you are accused of violating this Code, you will be given an opportunity to present your version of the events at issue prior to any determination of appropriate discipline. Employees and directors who violate the law or this Code may expose themselves to substantial civil damages, criminal fines and prison terms. The Company may also face substantial fines and penalties and may incur damage to its reputation and standing in the community. Your conduct as a representative of the Company, if it does not comply with the law or with this Code, can result in serious consequences for both you and the Company.

Policy Against Retaliation

The Company prohibits retaliation against an employee or director who, in good faith, seeks help or reports known or suspected violations, assists another employee or director in seeking help or reporting a known or suspected violation, or cooperating in an investigation of a report of a known or suspected violation of this Code. Any reprisal or retaliation against an employee because the employee, in good faith, sought help or filed a report (or assists another in doing so), or cooperates in an investigation related to this Code will be subject to disciplinary action, including potential termination of employment. If you experience or witness any conduct you believe to be retaliatory, you should immediately follow the reporting procedures stated above.

Cooperation with Investigations

All employees have a duty to fully cooperate in investigations related to this Code and investigations related to any other compliance matter as requested by the Company. Failure to cooperate fully may subject an employee to discipline, up to and including termination of employment.

Waivers of the Code

Any waiver of this Code for our directors, executive officers or other principal financial officers (which shall include our principal accounting officer and controller if such persons are not executive officers of the Company) may be made only by our Board of Directors or a designated committee of the Board and will be disclosed to the public as required by law or New York Stock Exchange listing rules, when applicable. Waivers of this Code for other employees may be made only by the Compliance Officer and will be reported to our Audit Committee.

CONFLICTS OF INTEREST

Identifying Potential Conflicts of Interest

Employees, officers and directors must act in the best interests of the Company. You must refrain from engaging in any activity or having a personal interest that presents a “conflict of interest” and should seek to avoid even the appearance of a conflict of interest. A conflict of interest occurs when your personal interest interferes with the interests of the Company. A conflict of interest can arise whenever you, as an employee, officer or director, take action or have an interest that prevents you from performing your Company duties and responsibilities honestly, objectively and effectively.

Identifying potential conflicts of interest may not always be clear-cut. The following situations might reasonably be expected to give rise to a conflict of interest and should be identified to, and addressed by, the Compliance Officer or the Board of Directors:

- Outside Employment. An employee being employed by, serving as a director of, or providing any services to a company that the individual knows or suspects is a material customer, material supplier or competitor of the Company (other than services to be provided as part of an employee’s job responsibilities for the Company).
- Improper Personal Benefits. An employee or director obtaining any material (as to him or her) personal benefits or favors because of his or her position with the Company. Please see “Gifts and Entertainment” below for additional guidelines in this area.
- Financial Interests. An employee or director having a “material interest” (ownership or otherwise) in any company that the individual knows or suspects is a material customer, material supplier or competitor of the Company and using his or her position to influence a transaction with such company. Whether an employee or director has a “material interest” will be determined by the Compliance Officer or Board of Directors in light of all of the circumstances, including consideration of the relationship of the employee or director to the customer, supplier or competitor, the relationship of the employee or director to the specific transaction and the importance of the interest to the employee or director having the interest.

- Loans or Other Financial Transactions. An employee or director obtaining loans or guarantees of personal obligations from, or entering into any other personal financial transaction with, any company that the individual knows or suspects is a material customer, material supplier or competitor of the Company. This guideline does not prohibit arms-length transactions with banks, brokerage firms or other financial institutions.
- Service on Boards and Committees. An employee or director serving on a board of directors or trustees or on a committee of any entity (whether profit or not-for-profit) whose interests reasonably would be expected to conflict with those of the Company.
- Actions of Family Members. The actions of family members outside the workplace may also give rise to the conflicts of interest described above because they may influence an employee's or director's objectivity in making decisions on behalf of the Company. For purposes of this Code, "family members" include your spouse or life-partner, brothers, sisters, parents, in-laws and children whether such relationships are by blood, marriage or adoption.

For purposes of this Code, a company is a "material" customer if the customer has made payments to the Company in the past year in excess of \$120,000 or 5% of the customer's gross revenues, whichever is greater. A company is a "material" supplier if the supplier has received payments from the Company in the past year in excess of \$120,000 or 5% of the supplier's gross revenues, whichever is greater. If you are uncertain whether a particular company is a material customer or supplier or whether a certain transaction, activity or relationship constitutes a conflict of interest, please contact the Compliance Officer for assistance.

Disclosure of Conflicts of Interest

The Company requires that employees and directors disclose any situation that reasonably would be expected to give rise to a conflict of interest. If you suspect that you have a situation that could give rise to a conflict of interest, or something that others could reasonably perceive as a conflict of interest, you must report it in writing to your supervisor or the Compliance Officer, or if you are a director or executive officer, to the Board of Directors. The Compliance Officer or the Board of Directors, as applicable, will work with you to determine whether you have a conflict of interest and, if so, how best to address it.

CORPORATE OPPORTUNITIES

As an employee or director of the Company, you have an obligation to advance the Company's interests when the opportunity to do so arises. If you discover or are presented with a business opportunity through the use of corporate property or information or because of your position with the Company, you should first present the business opportunity to the Company before pursuing the opportunity in your individual capacity. No employee or director may use corporate property, information or his or her position with the Company for personal gain or compete with the Company while employed by or serving as a director of the Company.

You should disclose to your supervisor or the Compliance Officer, or if you are a director or executive officer to the Board of Directors, the terms and conditions of each business opportunity covered by this Code that you wish to pursue. Your supervisor will contact the Compliance Officer and the Compliance Officer or the Board of Directors, as applicable, will determine, after consulting with appropriate management personnel, whether the Company wishes to pursue the business opportunity. If the Company waives its right to pursue the business opportunity, you may pursue the business opportunity on the same terms and conditions as originally proposed and consistent with the other ethical guidelines set forth in this Code.

CONFIDENTIAL INFORMATION

Employees and directors have access to a variety of confidential information regarding the Company. Confidential information includes all nonpublic information that might be of use to competitors, or, if disclosed, harmful to the Company or its customers, other healthcare providers, patients or business partners. Employees and directors have a duty to safeguard all confidential information of the Company or third parties with which the Company conducts business, and only collect, use, store, handle and disclose personally identifiable information with the appropriate notice and consent. Unauthorized disclosure of any confidential information is prohibited. Additionally, employees and directors should take appropriate precautions to ensure that confidential or sensitive business information, whether it is proprietary to the Company or another company, is not communicated within the Company except to employees and directors who have a need to know such information to perform their responsibilities for the Company. An employee's and director's obligation to protect confidential information continues after he or she leaves the Company. Unauthorized disclosure of confidential information could cause competitive harm to the Company or its customers or suppliers and could result in legal liability to you and the Company.

Any questions or concerns regarding whether disclosure of Company information is legally mandated should be promptly referred to the Compliance Officer.

COMPETITION AND FAIR DEALING

All employees should endeavor to deal fairly with fellow employees and with the Company's collaborators, licensors, customers, suppliers and competitors. Employees should not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts or any other unfair-dealing practice. Employees should maintain and protect any intellectual property licensed from licensors with the same care as they employ with regard to Company-developed intellectual property. Employees should also handle the nonpublic information of our collaborators, licensors, suppliers and customers responsibly and in accordance with our agreements with them, including information regarding their technology and product pipelines.

GIFTS AND ENTERTAINMENT

The giving and receiving of gifts is a common business practice. Appropriate business gifts and entertainment are welcome courtesies designed to build relationships and understanding among business partners. Gifts and entertainment, however, should not compromise, or appear

to compromise, your ability to make objective and fair business decisions. In addition, it is important to note that the giving and receiving of gifts are subject to a variety of laws, rules and regulations applicable to the Company's operations. These include, without limitation, laws covering the marketing of products, bribery and kickbacks. The Company has also adopted a number of policies regarding payments to and interactions with healthcare professionals. You are expected to understand and comply with all laws, rules, regulations and policies that apply to your job position.

It is your responsibility to use good judgment in this area. As a general rule, you may give or receive gifts or entertainment to or from collaborators or suppliers only if the gift or entertainment is infrequent, modest, intended to further legitimate business goals, in compliance with applicable law, and provided the gift or entertainment would not be viewed as an inducement to or reward for any particular business decision. All gifts and entertainment expenses should be properly accounted for on expense reports. It should be noted that, with few exceptions, gifts or entertainment to healthcare providers or other customers is prohibited. You can refer to the Company's Code of Ethics on Interactions with Health Care Professionals for specific details

If you conduct business in other countries, you must be particularly careful that gifts and entertainment are not construed as bribes, kickbacks or other improper payments. See the "Anti-Bribery and Corruption" section of this Code for a more detailed discussion of our policies regarding giving or receiving gifts related to business transactions in other countries.

You should make every effort to refuse or return a gift that is beyond these permissible guidelines. If it would be inappropriate to refuse a gift or you are unable to return a gift, you should promptly report the gift to your supervisor. Your supervisor will bring the gift to the attention of the Compliance Officer, who may require you to donate the gift to an appropriate community organization. If you have any questions about whether it is permissible to accept a gift or something else of value, contact your supervisor or the Compliance Officer for additional guidance.

Note: Gifts and entertainment may not be offered or exchanged under any circumstances to or with any employees of the U.S. government or state or local governments. If you have any questions about this policy, contact your supervisor or the Compliance Officer for additional guidance.

COMPANY RECORDS

Accurate and reliable records are crucial to our business. Our records are the basis of our earnings statements, financial reports, regulatory submissions and many other aspects of our business and guide our business decision-making and strategic planning. Company records include financial records, personnel records, records relating to our technology and product development, clinical development, customer collaborations, manufacturing and regulatory submissions and all other records maintained in the ordinary course of our business.

All Company records must be complete, accurate and reliable in all material respects. Each employee and director must follow any formal document retention policy of the Company

with respect to Company records within such employee's or director's control. Please contact your supervisor or the Compliance Officer to obtain a copy of any such policy or with any questions concerning any such policy.

PROTECTION AND USE OF COMPANY ASSETS

Employees should protect the Company's assets and ensure their efficient use for legitimate business purposes only and not for any personal benefit or the personal benefit of anyone else. Theft, carelessness and waste have a direct impact on the Company's financial performance. The use of Company funds or assets, whether or not for personal gain, for any unlawful or improper purpose is prohibited.

Employees should be aware that Company property includes all data and communications transmitted or received to or by, or contained in, the Company's electronic or telephonic systems. Company property also includes all written communications. To the extent permitted by law, the Company has the ability, and reserves the right, to monitor all electronic and telephonic communication. **The Company reserves the right to inspect and/or confiscate its systems and equipment at any time without notice to employees. Employees should have no expectation of privacy of any Company property, including, but not limited to, correspondence, text messages, passwords, PINs, multimedia, instant messages, e-mails, voicemails, cellular texts, Internet usage, files, documents or other information created, transmitted by or stored in the Company's systems and equipment.** These communications and information may also be subject to disclosure to law enforcement or government officials.

ACCURACY OF FINANCIAL REPORTS AND OTHER PUBLIC COMMUNICATIONS

As a public company we are subject to various securities laws, regulations and reporting obligations. Both federal law and our policies require the disclosure of accurate and complete information regarding the Company's business, financial condition and results of operations. Inaccurate, incomplete or untimely reporting will not be tolerated and can severely damage the Company and result in legal liability.

The Company's principal financial officers and other employees working in the Finance Department have a special responsibility to ensure that all of our financial disclosures are full, fair, accurate, timely and understandable. These employees must understand and strictly comply with generally accepted accounting principles and all standards, laws and regulations for accounting and financial reporting of transactions, estimates and forecasts. In addition, it is the responsibility of these financial officers and employees to promptly bring to the attention of the Chief Financial Officer any information of which he or she may become aware that (a) concerns significant deficiencies in the design and operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data, (b) materially affects the disclosures made by the Company in its public filings, or (c) concerns any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's financial reporting, disclosures or internal controls.

COMPLIANCE WITH LAWS AND REGULATIONS

Each employee and director has an obligation to comply with all laws, rules and regulations applicable to the Company's operations. These include, without limitation, laws covering bribery and kickbacks, the development, testing, approval, manufacture, marketing and sale of our products and product candidates, copyrights, trademarks and trade secrets, information privacy, insider trading, illegal political contributions, antitrust prohibitions, foreign corrupt practices, offering or receiving gratuities, environmental hazards, employment discrimination or harassment, occupational health and safety, false or misleading financial information or misuse of corporate assets. You are expected to understand and comply with all laws, rules and regulations that apply to your job position. If any doubt exists about whether a course of action is lawful, you should seek advice from your supervisor or the Compliance Officer.

Food and Drug Administration

The Company's products, product candidates and its operations are subject to extensive and rigorous regulation by the U.S. Food and Drug Administration (the "FDA"). The FDA regulates many areas of the Company's operations, including, but not limited to, the development, design, non-clinical and clinical research, manufacturing, safety, efficacy, labeling, packaging, storage, installation, servicing, recordkeeping, premarket clearance or approval, adverse event reporting, advertising, promotion, marketing, sale and distribution of our products. The FDA also regulates the export of relevant products manufactured in the United States to international markets. Violation of these laws and regulations can result in severe civil and criminal penalties, adverse publicity for the Company, total or partial suspension of production of a Company product, withdrawal of a Company product from the market, and disciplinary action by the Company against the responsible individuals, up to and including termination of employment.

Company employees with responsibilities in the areas governed by the FDA are expected to have a thorough understanding of the laws, regulations and other relevant standards applicable to their job positions, and to comply with those requirements. If any doubt exists regarding whether your job position or a particular course of action is governed by these laws and regulations, you should seek advice immediately from your supervisor or the Compliance Officer.

Interactions with Healthcare Professionals

The Company makes products for the health care industry. Strict federal and state laws and regulations govern our interactions with healthcare professionals. Healthcare professionals typically include physicians, physician assistants, nurses, pharmacists, medical office and hospital administrators and others involved in prescribing, dispensing, administering or purchasing the Company's products. Healthcare professionals also include those who are in a position to influence the use of, recommend, or facilitate access to the Company's products.

The Company is committed to conducting its business with healthcare professionals with the highest standards of business ethics and integrity. We may not offer healthcare professionals or government officials an improper inducement (including any payment, kickback, bribe or

rebate) for the purpose of influencing prescribing behavior, purchases, recommendations or formulary decisions. The Company has adopted a Code of Ethics on Interactions with Health Care Professionals to provide specific information on how to uphold these standards.

Make sure any interaction you have with a healthcare professional:

- Serves a legitimate business purpose.
- Doesn't interfere with a healthcare professional's independent judgment or medical decision-making.
- Complies with applicable law, our Code of Ethics on Interactions with Health Care Professionals and other Company policies.

You are required to be familiar with and observe our Compliance and Ethics Program and our Code of Ethics on Interactions with Health Care Professionals. Please contact the Compliance Officer for copies of, or with any questions you may have about, the Compliance and Ethics Program or the Code of Ethics on Interactions with Health Care Professionals.

Fair Employment Practices

The Company is committed to providing a work environment that recognizes each individual as an important member of a diverse, global team. It is our policy to employ, retain, promote, terminate and otherwise treat all employees and job applicants on the basis of merit, qualifications and competence. This policy shall be applied without regard to any qualified individual's race, color, religion, national origin, sex, age, disability, ancestry, citizenship, pregnancy or related medical condition, marital status, genetic characteristic or information, sexual orientation, gender identity, gender expression, military and veteran status or any other characteristic protected by law.

Unlawful workplace discrimination is not tolerated and should be reported to your manager, a member of the Human Resources department or any member of management. Employees are not required to report discrimination directly to a manager or supervisor who is alleged to have engaged in discrimination, but should instead contact an alternate source. The Company's Human and Workforce Rights Policy provides additional detail on the Company's efforts to provide a safe, equitable and respectful work environment.

We have also adopted a Supplier Code of Conduct that prohibits our suppliers from using child labor or any form of forced or involuntary labor, slavery or human trafficking. Our Supplier Code of Conduct requires our suppliers to comply with applicable wage and benefits laws and regulations, and not to engage in any unlawful discrimination, harassment or abuse.

HEALTH AND SAFETY

Maintaining a safe and healthy workplace is of utmost importance to the Company. We require all employees to follow laws and the Company's environmental health and safety standards. Employees are expected to speak up about unsafe conditions and strive to promote an injury- and illness-free workplace. We count on our employees to:

- Disclose health risks. Let your manager know if you have a health condition that affects your ability to perform your job. If you work with hazardous materials or in high hazard areas, you are also encouraged to disclose health conditions that could be affected by that work.
- Dispose of hazardous materials responsibly. Ensure that all waste products, hazardous materials and other similar substances are stored, handled and disposed of in accordance with applicable laws and regulations. Any instances of unsafe handling of these substances should be reported immediately to your manager.
- Use protective equipment and apparel. You have a responsibility to comply with the laws and safety standards that apply to your work. This includes using the protective equipment and apparel as required by the Company's policies.
- Keep the workplace drug- and alcohol- free. Working under the influence of drugs and alcohol can pose a safety hazard and affect your reliability and judgment, which is why we do not tolerate anyone working under the influence of these substances. Medicine prescribed to you by a doctor can also affect your ability to do your job safely. If you are using medication that may impair your ability to perform your job responsibilities, discuss it with your supervisor or the Human Resources department.

POLITICAL CONTRIBUTIONS AND VOLUNTEER ACTIVITIES

The Company encourages its employees and directors to participate in the political process as individuals and on their own time. However, it is Company policy that Company funds or assets not be used to make any direct or indirect political contribution to any political party or candidate, unless prior written approval has been given by the Compliance Officer. The Company will not reimburse you for personal political contributions. When you participate in non-Company political affairs, you should be careful to make it clear that your views and actions are your own, and not made on behalf of the Company. Please contact the Compliance Officer if you have any questions about this policy.

COMPLIANCE WITH ANTITRUST LAWS

Antitrust laws of the United States and other countries are designed to protect consumers against unfair business practices and to promote and preserve competition. Our policy is to compete vigorously and ethically while complying with all antitrust, monopoly, competition and cartel laws in all countries, states or localities in which the Company conducts business. Violations of antitrust laws may result in severe penalties against the Company and its employees, including potentially substantial fines and criminal sanctions. You are expected to maintain basic familiarity with the antitrust principles applicable to your activities, and you should consult the Compliance Officer with any questions you may have concerning compliance with these laws.

Meetings and Communications with Competitors

Employees should exercise caution in meetings and communicating with competitors. Any meeting or communication with a competitor may give rise to the appearance of impropriety. As a result, if you are required to meet with a competitor for a legitimate reason, you should obtain the prior approval of an executive officer of the Company. You should try to meet with competitors in a closely monitored, controlled environment for a limited period of time. You should create and circulate agendas in advance of any such meetings, and the contents of your meeting should be fully documented. Further, minimize emails to competitors and never discuss or agree with a competitor about prices or any component of prices (e.g., rebates or discounts).

Professional Organizations and Trade Associations

Employees should be cautious when attending meetings of professional organizations and trade associations at which competitors are present. Attending meetings of professional organizations and trade associations is both legal and proper, if such meetings have a legitimate business purpose and are conducted in an open fashion, adhering to a proper agenda. At such meetings, you should not discuss the Company's pricing policies, customers, competitive terms and conditions of sale or any other proprietary, competitively sensitive information. You are required to notify your supervisor or the Compliance Officer prior to attending any such meeting

ANTI-BRIBERY AND CORRUPTION

Prohibitions

Glaukos maintains an Anti-Bribery Policy prohibiting Bribery (as defined below) or any other improper payments in any of its business operations anywhere in the world, whether they involve government officials or wholly private transactions. This Anti-Bribery Policy applies to everyone at Glaukos, including all officers, directors, employees and intermediaries or other third parties acting on Glaukos' behalf. This Anti-Bribery Policy is designed to comply with the requirements of the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act 2010 and the anti-bribery laws of those other jurisdictions in which we do business (collectively, the "***Anti-Bribery Laws***"). In accordance with its Anti-Bribery Policy and with applicable Anti-Bribery Laws, Glaukos prohibits its employees, directors, officers and intermediaries or other third parties acting on Glaukos' behalf from engaging in Bribery of any kind. Glaukos also prohibits the making of Facilitation Payments (as defined below). These prohibitions extend to employees of government-owned or -operated hospitals or universities, political parties, candidates for political office or officials of a public international organization. These prohibitions also extend to payments to a sales representative or agent if there is reason to believe that the payment will be used indirectly for a prohibited payment to foreign officials. Indirect payments include any transfer of money or other item of value to another individual or organization where the person making the transfer knows or has reason to know that some or all of that transfer is for the benefit of an individual to whom direct payments are prohibited. A violation of an Anti-Bribery Law is a crime that can result in multimillion dollar fines and loss of export privileges for companies, and substantial fines and criminal penalties, including imprisonment, for individuals.

Violations of Anti-Bribery Policy will result in disciplinary action by the Company, up to and including termination of employment. If you have any questions about our Anti-Bribery Policy or Anti-Bribery Laws and their requirements, please contact the Compliance Officer.

Definitions

“Bribery” is defined as the offering, promising, giving or authorizing payments of money or anything else of value (including travel, meals, entertainment, employment and charitable or political contributions), directly or indirectly, to a government official or participant in a private commercial transaction in order to gain an improper or undue business advantage.

“Facilitation Payments” are defined as payments of small amounts to a government employee to expedite or secure performance of a routine, non-discretionary governmental action, such as obtaining visas, permits and licenses, police protection or utility services in a foreign country. This does not include official fees, which are standard, published fees available to parties and paid to governmental offices or agencies (rather than directly to government employees) in order to obtain non-discretionary governmental actions, such as legitimate filing fees.

IMPORT LAWS AND COUNTER-TERRORISM

The Company must comply with import regulations as well as counter-terrorism requirements when engaging in international trade. If you are involved with importing, you need to be aware of the applicable governmental regulations and requirements, including those required by the Customs-Trade Partnership Against Terrorism (C-TPAT). A failure to comply can result in fines, penalties, imprisonment and/or a loss of import privileges. If you have any questions about these regulations and their requirements, please contact the Compliance Officer.

EXPORT LAWS

In general, anything the Company ships out of the United States must be covered by an export license. Export control regulations are, however, quite complex and differ for companies located in the United States and abroad. Any employees involved in any export transaction must consult with the Compliance Officer or appropriate Regulatory Affairs personnel to ensure that such transactions are in compliance with all Company policies and applicable law.

COMPLIANCE WITH INSIDER TRADING LAWS

Consistent with the Company’s Policy on Insider Trading and Tipping, the Company’s employees and directors are prohibited from trading in the stock or other securities of the Company while in possession of material nonpublic information about the Company. In addition, Company employees and directors are prohibited from recommending, “tipping” or suggesting that anyone else buy or sell the Company’s stock or other securities on the basis of material nonpublic information. Employees and directors who obtain material nonpublic information about another company in the course of their duties are prohibited from trading in the stock or securities of the other company while in possession of such information or “tipping” others to trade on the basis of such information. Violation of insider trading laws can result in severe fines and criminal penalties, as well as disciplinary action by the Company, up to and

including termination of employment. You are required to read carefully and observe our Policy on Insider Trading and Tipping, as amended from time to time. Please contact the Compliance Officer for a copy of the Policy on Insider Trading and Tipping or with any questions you may have about insider trading laws.

PUBLIC COMMUNICATIONS AND REGULATION FD

Public Communications Generally

The Company places a high value on its credibility and reputation in the community. What is written or said about the Company in the news media and investment community directly impacts our reputation, positively or negatively. Our policy is to provide timely, accurate and complete information in response to public requests (from media, analysts, etc.), consistent with our obligations to maintain the confidentiality of competitive and proprietary information and to prevent selective disclosure of market-sensitive financial data and other material, nonpublic information. The Company has adopted a separate Corporate Communications Policy to maintain the Company's credibility and reputation in the community, to maintain the confidentiality of competitive and proprietary information and to prevent selective disclosure of market-sensitive financial data and other material, nonpublic information. You are required to read carefully and comply with our Corporate Communications Policy. Please contact your supervisor or the Compliance Officer if you do not have a copy of our Corporate Communications Policy or with any questions you may have about public communications matters.

Compliance with Regulation FD

In connection with its public communications, the Company is required to comply with a rule under the federal securities laws referred to as Regulation FD (which stands for "fair disclosure"). Regulation FD provides that, when we disclose material nonpublic information about the Company to market professionals or stockholders (where it is reasonably foreseeable that the stockholders will trade on the information), we must also disclose the information to the public. "Market professionals" generally include analysts, institutional investors and other investment advisors. You are required to read carefully and comply with our Corporate Communications Policy. Please contact your supervisor or the Compliance Officer if you do not have a copy of our Corporate Communications Policy or with any questions you may have about Regulation FD matters.

CONCLUSION

This Code contains general guidelines for conducting the business of the Company consistent with the highest standards of business ethics. If you have any questions about these guidelines, please contact your supervisor or the Compliance Officer. You also may find answers to your questions about these guidelines by contacting our outside Ethics Hotline at 1-866-910-3108 or online at <https://glaukos.ethicaladvocate.com>. The Company expects all of its employees and directors to adhere to this Code.

This Code, as applied to the Company’s principal financial officers, shall be our “code of ethics” within the meaning of Section 406 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder.

This Code and the matters contained herein are neither a contract of employment nor a guarantee of continuing Company policy. The Company reserves the right to amend, supplement or discontinue this Code and the matters addressed herein, without prior notice, at any time.