

RESPONSIBLE BUSINESS CONDUCT

We are ALL responsible



**Code of Conduct
Business Integrity Guide**

Elevate Care International



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ALWAYS DOING THE RIGHT THING

We are ALL responsible

Conducting all aspects of our business with the highest standards of ethics and integrity is essential to our mission to improve the quality of life of our employees and of all whom we serve and to contribute to the economic, social and environmental development of the communities, regions and countries where we operate. Business integrity is critical to our success and helping us achieve that mission. That's why it's a fundamental pillar of our Responsible Business Conduct commitments.

This document sets the standards we expect from our people; whether you are a senior leader, an executive or a frontline employee.

It's important you understand the important role you play in helping us to maintain our reputation as a responsible business... Why? Because "we are all responsible".

We operate a complex business, working in many different countries and cultures. However, the principles in this document are consistent across our entire business.

We all have a responsibility to understand these principles, follow them to the letter and ensure we use good judgement, not only to ensure we are legally compliant, but to ensure we always do the right thing; that we are ethical, fair and a good corporate citizen. It makes us who we are.

We will comply with all applicable laws wherever we operate.

As well as complying with the principles outlined in this document, we are all responsible for adhering to Elevate Care International's policies and procedures and respecting the laws and regulations specific to the countries in which we operate.

If you are ever unsure, please speak to your legal department. And importantly, if you ever suspect any wrongdoing or failure to comply with our Code of Ethics, the law or our policies and procedures, speak up.

Employees are responsible for understanding and complying with our Business Integrity Statement and to raise concerns or report promptly any suspected violations of laws or Elevate Care International policies.

Failure to abide by this Statement or other Elevate Care International policies may result in disciplinary action including termination of employment in accordance with local laws and applicable collective bargaining agreements.

Employees should report promptly any violations of law or Elevate Care International policies of which they become aware and raise issues or concerns as soon as they arise. Elevate Care International will provide mechanisms for employees and other stakeholders to raise concerns related to business integrity. All reports should be made in good faith. Reports will be treated seriously and confidentially to the fullest extent possible. Employees making such reports will not be subject to retaliation, threats or harassment, and their identity will be held in confidence to the extent possible and as permitted by law.

The issues raised in this Statement are often complex, and there may be no simple answers or solutions. Unforeseen circumstances will arise in but we will provide employees with the resources and support to

achieve these standards of business integrity, including guidance to explain the standards described in this Statement and practical tools to help employees apply our principles to our business. In addition, other parts of the business may choose to issue additional guidance on the application of this Statement to their particular situations.

THESE STANDARDS APPLY TO ALL

THESE STANDARDS APPLY TO ALL ELEVATE CARE INTERNATIONAL EMPLOYEES AND TO ANY PERSON ACTING ON OUR BEHALF

Elevate Care International employees, consultants and other persons hired to act on our behalf are expected to comply with these standards, and any person using consultants or others to act on Elevate Care International's behalf must take steps to ensure that such persons agree to comply with them.

All consultants or other representatives shall be subject to due diligence to ensure they do not have a history or reputation for unethical behavior.

Scope: This policy applies to all employees associated with Elevate Care International (ECI) and its affiliated brands (Comfort Keepers, Prestige Nursing and Care, The Good Care Group, Oxford Aunts, Cherished Home Care, Prima Assistanse Abri Dialogue, Hjemme Hjælpen, Amelis, Pronep Life Care.)

Our Ethical Principles

RESPECT FOR PEOPLE

Humanity is at the heart of our business. We are committed to providing equal opportunities, regardless of race, origin, age, gender, beliefs, religion or lifestyle choices. Improving quality of life means giving each person respect, dignity and consideration.

TRANSPARENCY

This is one of our major principles and a constant with all clients, consumers, employees, supplier, and general public.

BUSINESS INTEGRITY

We do not tolerate any practice that is not born of honesty, integrity and fairness, anywhere in the world where we do business. We clearly communicate our position to our clients, suppliers and employees and expect them to share this rejection of corrupt and unfair practices.

FAIRNESS AND HONESTY AT OUR CORE

WE WILL DEAL FAIRLY AND HONESTLY WITH ALL OUR STAKEHOLDERS

ELEVATE CARE INTERNATIONAL will deal honestly and fairly with all our stakeholders, including our employees, clients, customers, partners and suppliers. This means we will honor our contractual commitments and uphold both the letter and spirit of our business arrangements. This also means that we will treat our employees fairly and we will comply fully with all applicable laws prohibiting discrimination against and providing protections to our employees and customers.

Suppliers

What you can expect:

- We are committed to conducting itself with the highest standards of business integrity.
- We will not tolerate any practice that is inconsistent with the principles of honesty, integrity and fairness, anywhere in the world where we do business.
- We make efforts to ensure fairness in the procurement process and, as a result, partners with other ethical suppliers across our supply chain.
- We will not engage in any acts of unfair competition and will not engage in bribery in any form.
- We will provide its employees with guidance and training on how to engage with suppliers, vendors and other third parties.
- We will provide a Supplier Code of Conduct to ensure everyone has the same expectations.

What is expected of you:

- Obey all applicable laws and regulations.
- Make decisions based on legitimate business considerations.
- Follow standardized process to ensure fair selection of suppliers, vendors and consultants.
- Ensure all our suppliers comply with our ethical standards as reflected in the Supplier Code of Conduct.
- Report financial conditions and results of operations honestly and promptly.
- Deal honestly and fairly with clients, customers, suppliers and financial partners.
- Avoid actual and potential conflicts of interest.
- Avoid the improper giving and/or receiving of gifts.
- Protect confidential and proprietary information.
- Protect our reputation.
- Separate personal political activities from Elevate Care International's business.
- Report observed violations of all applicable laws and regulations and ethical standards.

Something to think about:

- **Do you have a conflict of interest with the supplier?** For example, if the supplier's representative is a friend or family member there could be a conflict of interest in the negotiation process.
- **Have you or your family been given gifts by the supplier?** If the supplier has provided you with gifts and entertainment that can be seen as a conflict of interest because you might be more likely to give concessions. In some countries providing gifts and entertainment can be illegal, even in private commercial dealings, if there is an intention of bribery.
- **Has the supplier treated you or your family to entertainment such as dinners or outings to a sporting event?** If the supplier does not provide you with gifts and entertainment directly, but does so to family members, then that can also be a conflict of interest and potentially against the law.
- **Is there anything, other than business considerations, that might affect your decision making?** Ultimately, you must make decisions regarding suppliers on what is in the best interest of Elevate Care International and not you personally.
- **Did you take any shortcuts in the bidding process or forget to go through legal for your agreement?** The reason that a formal process exists to engage with suppliers is to ensure fairness and to use a contract to document the transaction. If you bypass the process for contracting with a supplier, you open yourself and our entity to risk.

PRACTICAL ILLUSTRATIONS:

I am trying to find a new supplier for office materials. The first one I contacted offers a good service, but at a high price. The second isn't quite as good, but they are cheaper (mainly because a significant discount was made in an effort to win Elevate Care International's business). Can I tell the first supplier what price the second supplier quoted, in order to try to get their price down?

You should keep your conversation with the first supplier in very broad terms. What information is revealed depends on a number of factors, for example contractual limitations, such as bid language and potential nondisclosure agreement or local laws that can limit what information can be shared. It is best to state that you have a better price elsewhere, but without revealing the identity and price of the second supplier. You should be careful of giving the first supplier confidential information about the competitor. This kind of practice could be deemed to be unethical and, in many countries, against the law. If the supplier has provided you with gifts and entertainment that can be a conflict of interest because you might be more likely to give concessions. In some countries providing gifts and entertainment can be illegal, even in private commercial dealings if there is a determination of bribery.

Someone told me confidentially that one of our overseas suppliers is under investigation following allegations of forced labor. The supplier hasn't told me any of this, and on previous site visits there's been no reason for concern. Should I ignore these rumors?

Absolutely not. Elevate Care International is committed to conducting business only with ethical suppliers. An investigation should be conducted in a timely manner, and you should get help to investigate the issue. Bring this situation to the attention of your manager, so that legal or another appropriate resource can address this concern at the right level within the team. If you feel like your concerns are being ignored, then consider escalating to the Elevate Care International Speak-Up Portal. If the investigation reveals there is scope for improvement, the supplier will be informed, and a corrective action plan will be negotiated. Of course, in case of severe non-compliance with our standards which we do not think we can fix immediately or if the supplier does not improve, we must end the relationship.

Clients

What you can expect:

- We will honor contractual commitments and uphold our business arrangements.
- We will treat employees fairly and will fully comply with all applicable laws prohibiting discrimination against employees and customers.
- We have a responsibility to maintain the very highest standards of integrity in business practices with all stakeholders.

What is expected of you:

- Always honor contractual commitments and uphold business arrangements.
- Always make business decisions based on legitimate business needs.
- Never tolerate conduct by a business partner that would not be acceptable conduct for us or our employees.
- Do not discriminate against anyone on any improper basis.
- Always make human resources decisions based on business considerations and in accordance with applicable employment laws.
- Always adhere to relevant health rules and Elevate Care International safety policies.

PRACTICAL ILLUSTRATIONS:

As a regional manager, you have been asked to find affiliates for client referrals. A friend of yours owns and manages one of the businesses that you are considering. Can you consider your friend's business as a potential affiliate? What should you do if you choose your friend's business?

Yes, you can consider your friend's business as a potential affiliate. However, you should avoid any potential conflict of interest or an appearance of impropriety. You should make the decision exactly as you would make any other business decision for Elevate Care International, based on legitimate business needs such as the quality of the products and services offered, and not on personal considerations like your friendship. Partner with a colleague to research your friend's company as thoroughly and critically as any other, and to make a recommendation.

If, in the end, you decide to recommend your friend's business as an affiliate, you must explain to your supervisor that the owner is a friend, but that you believe his business is the best fit for Elevate Care International and be prepared to explain why. It is always important to disclose any personal relationship before the business decision is taken, so that there is no question, after the fact, that the reason for your recommendation could be called into question and to implement additional safeguards, as appropriate, to prevent even the appearance of favoritism.

Employees

Elevate Care International has 9 people fundamentals, which have an important impact on the quality of life of our employees. Those fundamentals include:

1. Safe, secure, and healthy workplace
2. Respectful workplace relations: no harassment, bullying, threats, or violence.
3. Training, tools, and equipment for competent and safe job performance.
4. Clear management: missions and objectives.
5. Respect for fundamental rights at work.

6. Full pay: on time every time.
7. Fair schedules: within legal maximum with proper days off and rest breaks.
8. Data privacy and security for personal information.
9. Voice: meaningful grievance mechanisms protected from retaliation.

What you can expect:

- Elevate Care International promotes a "zero accident" culture. That means, wherever we operate, Elevate Care International complies with all relevant health and safety rules, codes, and policies in each of our activities.
- Elevate Care International is committed to ensuring that everyone is treated with respect in the workplace.
- Elevate Care International will take a "zero tolerance" approach to acts of bullying, harassment or violence in the workplace. Any act or threat will be taken seriously, investigated immediately, and addressed appropriately. If it is necessary, Elevate Care International will encourage police intervention and pursue criminal charges.
- If you are a victim of violence, and suffer physical or mental trauma as a result, Elevate Care International will support you in your recovery.
- Elevate Care International will ensure there are written job descriptions to inform all employees of their duties. All managers have clear objectives.
- Elevate Care International's commitment to respect human rights is informed by international human rights principles. These principles are set forth in the United Nations Guiding Principles on Business and Human Rights, the International Bill of Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, and the United Nations Global Compact.
- Elevate Care International is committed to respecting the right of employees to join the trade union of their choice, free from any form of retaliation that might impair their ability to exercise rights of freedom of association and collective bargaining.
- No Elevate Care International employee will be expected to work or perform other services under the threat of punishment.
- Elevate Care International will not employ anyone under the local legal age limits, except in the case of apprenticeships or internships as part of a recognized professional training program. Elevate Care International will respect local laws regarding working age restrictions.
- Elevate Care International will only hire employees based on the criteria of qualifications, competencies, and professional experiences. These criteria also apply to compensation, working conditions, promotions, mobility, and training.
- Elevate Care International fights against discrimination of any kind with regard to employment and promotes diversity and inclusion in compliance with local laws.
- Elevate Care International ensures all employees are paid on time every time (salary and all compensations).
- Elevate Care International will ensure that schedules comply with applicable laws, do not require employees to work excessive hours, and provide appropriate periods for meals, breaks, and time off.
- Elevate Care International will only collect personal data as is necessary. When data is collected, it will be managed securely.
- The Elevate Care International Speak-Up Portal allows you to raise concerns you may have regarding the respect of the Elevate Care International Code of Business Ethics in a safe and confidential environment.
- We will ensure a fair process in the case of an investigation, respecting the principles of confidentiality and presumption of innocence. Any investigation will also comply with applicable local legislation.

What is expected of you:

- Always work free of the influence of any substance that might impair judgment or performance.
- Actively promote our safety culture and follow our health and safety standards and processes.
- Report accidents, injuries and unsafe equipment, practices or conditions to a supervisor or other appropriate person promptly.
- Treat others as you would like them to treat you with courtesy, dignity, and respect.
- Never threaten anyone with physical, psychological, or verbal violence.
- Never behave in a way that could be intimidating, offensive, malicious, or disrespectful.
- Wear proper items of personal protection equipment when required, and request replacements if the equipment is damaged.
- Request training in case of doubt on capabilities and competencies to ensure services are delivered safely.
- Recognize and respect differences in culture and beliefs.
- Report any violation of the fundamental rights at work to supervisor, HR contact or other appropriate person promptly.
- Make sure you respect our data privacy statement.
- Report any violation of this commitments to a supervisor, HR contact or other appropriate person promptly.
- If your concern cannot be handled through normal channels report any violation via the Elevate Care International Speak-Up Portal.

PRACTICAL ILLUSTRATIONS:

As a sales representative, I often drive after dark in large cities and rural areas. Sometimes, I don't feel safe. I have raised the security issue with my manager, but he has not acted on my concerns. Should I take this up with someone else in the company?

Yes, you should consult your HR Manager in order to discuss possible solutions to avoid this kind of situation.

My manager can be highly intimidating. I know he's pushing us hard to deliver quality work, but at times he can really humiliate people, and it's affecting the morale of the whole team. Is there anything I can do about it?

Elevate Care International managers are expected to challenge and drive their team to deliver the quality of work that is required by our clients. This may mean that she will criticize or comment on team members' performance. However, a manager is also expected to treat team members with respect and dignity. If you feel that you are not being treated in a professional manner, you should try and speak to your manager. You can also reach out to your HR Manager.

What should I do?

My manager has instructed me to disable a safety device.

You should never bypass, disconnect, or disable any safety device or monitoring equipment without the proper prior approval from a safety representative. If your manager insists, you must refuse and inform the site management and your HR manager. Safety is an absolute commitment that should not be compromised.

WE WILL NOT TOLERATE BRIBERY OR CORRUPTION

WE WILL WIN BUSINESS BASED ON MERIT, NOT THROUGH BRIBERY AND CORRUPTION.

Elevate Care International wins business based on the strength and quality of our services. Neither Elevate Care International nor anybody acting on our behalf will give gifts or other things of value to public officials or to private parties to obtain a business advantage. Whether dealing with government officials, private customers, or prospective clients, we will not give gifts, provide entertainment or make improper political contributions in order to influence a decision relating to Elevate Care International, obtain a contract or gain any improper business advantage.

Likewise, Elevate Care International employees shall not accept gifts or entertainment from a supplier or prospective supplier in return for business or better pricing or any other improper business advantage.

In all cases, Elevate Care International employees must be guided by Elevate Care International's standards of integrity and honesty.

Therefore, Elevate Care International employees should avoid even the appearance of improper action, and not accept, offer, or give any gifts or entertainment that might compromise their actions, influence others or otherwise reflect negatively on Elevate Care International.

Certain limited gifts and business entertainment may be permissible within our standards of business integrity. Elevate Care International employees may generally offer or provide gifts, entertainment, or other things of value to a private party when they are modest in value, consistent with all applicable laws and local business practices, and are not offered to gain an improper advantage.

Gifts or entertainment that may be permissible for a non-governmental customer may be illegal or unethical when dealing with public officials. For example, some governments have rules prohibiting their employees and officials from accepting anything of value from the public, which may include paying for an official's travel or hotel accommodation or a single meal. In some countries, businesses may be controlled by the government, making it difficult to distinguish between commercial and government officials. Therefore, employees must take particular care when dealing with public officials.

What you can expect:

- Elevate Care International will not participate in any form of corrupt behavior, either directly or indirectly, anywhere in the world.
- Under no circumstances will Elevate Care International approve any irregular payment or payment in kind to win business, encourage others to act improperly or influence a decision in their favor.
- Elevate Care International will not make facilitation payments and will not allow others who work for us or represent us to make them.

- Elevate Care International will take disciplinary action and, where appropriate, take legal action if you give or take bribes, or engage in or condone any form of corruption.
- Elevate Care International may conduct background checks on all consultants and agents used.
- Elevate Care International will insist that the policy on corruption, bribery and facilitation payments is followed by business partners, including joint ventures, agents, contractors, and suppliers.

What is expected of you:

- Do not accept, offer, or give gifts or anything of value in order to obtain a business advantage or for the purpose of influencing. You may generally offer or provide gifts, entertainment, or other things of value when they are modest in value, consistent with applicable law and local business practices and are not offered to gain an improper advantage.
- When dealing with contractors, look out for warning signs of potential corruption on their part. Please pay attention to:
 - the contractor's local reputation (determine whether the person who is a prospect, client or a business partner of any kind is a public official)
 - contracts, which should clearly stipulate what each party is required to do.
 - terms for the payment of commission in agreement with agents or consultants: watch out for large and unsubstantiated advances.
 - invoices, which should give a detailed description of the services provided.
 - the level of fees, which should be in line with the going rate for similar services.
- Always record and obtain a receipt for all legitimate payments.
- Do not hire a consultant, agent or other third party to work for or with Elevate Care International if Elevate Care International knows or if you have reason to believe that the agent is likely to make an improper payment while working on Elevate Care International's behalf.
- Comply with anti-corruption/bribery legislation and conventions in every country where Elevate Care International does business, and require that contractors do the same.

Something to think about:

- When seeking approval, put it in context: mention the amount of any gifts or entertainment you have given to or received from the same person or private business in the past year.
Consider whether the proposed gift or entertainment, even if below the approved limits, would be appropriate under all the facts and circumstances. When in doubt, do not give or receive the gift. The appearance of impropriety is as important as doing something against the policy.
- Never give or receive cash or cash equivalents.
- While a bid or tender process is underway, do not offer or receive gifts or entertainment with the relevant client or supplier.
- When there is an agent that will be interacting with third parties on behalf of Elevate Care International, before the agent is hired, Elevate Care International should perform a further investigation into the agent's credentials in order to satisfy its concerns about any "red flags" that have been discovered. A written contract that contains anti-corruption provisions should be signed, and the responsible Elevate Care International individual should conduct an up-front discussion with the agent on the meaning of our policy and the need to comply with it. In all such cases, check with your supervisor.

PRACTICAL ILLUSTRATIONS:

You are the general manager for an office location seeking a special type of operating license. At the request of a local government official, you are asked to host a birthday party for the city's mayor. Should you agree to plan and pay for the party?

No. Hosting a birthday party for the mayor (a local government official) would be against Elevate Care International's Policy and could be considered a bribe, since it might be seen as paying for the party in exchange for the contract renewal. Additionally, in some jurisdictions this could be seen as a political donation and will need reporting.

A consultant in a new territory for Elevate Care International has told you that he can guarantee an increase in Elevate Care International's new contract awards. All you have to do is hire him and pay him a substantial cash fee up front. Should you do it?

No. A request for payments for consulting services in cash is something that is against Elevate Care International's policy. Moreover, a "guarantee" is a red flag, since it suggests a relationship with the decision-making officials that is likely to be improper. A request for a substantial fee up front is also a red flag, since it could mean that the consultant wants to use part of Elevate Care International's fee to bribe the decision makers. And finally, the country where the consultant works needs to be analyzed to determine if it has a reputation for corruption. However, there are circumstances where it is appropriate to hire a consultant to provide Elevate Care International with local contacts. The contract with the consultant must be carefully reviewed and must contain provisions designed to ensure that the consultant will abide by Elevate Care International's policy and ethical standards. Consultants used to obtain business must also be subject to a due diligence background check in advance in order to ensure that we are not dealing with anyone with a history of corruption.

FAIR AND OPEN COMPETITION

WE WILL COMPETE FAIRLY, OPENLY, AND LEGALLY

The free enterprise system around the world is based on fair and legal competition.

Elevate Care International will seek to operate and grow our business profitably through intelligence, innovation, hard work and continuously seeking to improve the quality of life of our clients, customers, and employees.

We will make selection and purchasing decisions objectively, based on price, delivery, quality, and other factors, and we expect that our clients and suppliers will do the same.

We will determine our own pricing and financial deals independently and will not make agreements with competitors to divide markets or clients.

We will comply with anti-trust laws, which prohibit competitors from agreeing to fix prices, rig bids or to allocate markets, geographies, or clients.

We will not misrepresent our competitors' businesses or acquire or seek to acquire a competitor's trade secrets or confidential information through theft or fraudulent means.

What you can expect:

- Elevate Care International wins business by delivering services efficiently, reliably and at prices that bring value to our clients.
- Elevate Care International seeks to identify suppliers that conduct business with ethical standards consistent with our own.
- Elevate Care International competes and negotiates fairly and ethically for all business opportunities.
- Elevate Care International will be open and transparent with customers about our relevant partnering arrangements.
- When contracts are awarded to Elevate Care International, we will do all we can to fulfill all contract specifications and comply with applicable terms and conditions.

What is expected of you:

- Always compete on the merits of the Elevate Care International brand and avoid unfairly disparaging a competitor, misrepresenting any aspect of Elevate Care International's products or services, acquiring (or accepting) intelligence regarding Elevate Care International's competitors through theft, industrial espionage, electronic eavesdropping, or bribery, or using competitor information that you have reason to believe may not have been properly obtained.

- Never talk to a competitor about prices or terms, dividing markets or geographies, allocating clients or bids.
- Always be careful at trade association meetings.

PRACTICAL ILLUSTRATIONS:

A representative from another home care agency calls you and suggests meeting to talk about how to divide clients in the local territory for a service that both his company and Elevate Care International provide. Should you have that meeting?

No. We do not share or divide markets or clients with our competitors - it is wrong and illegal - and you should never talk to a competitor about dividing or sharing markets.

A competitor calls to talk about joining forces for a joint bid and agreeing not to bid the client on an individual company basis. Can we do this?

Generally, that is illegal. There are some limited, special circumstances in which it may be possible, but you will need to review the specific situation with the legal team and your supervisor.

ETHICAL DECISION-MAKING, EVERY TIME

WE WILL MAKE BUSINESS DECISIONS FREE FROM CONFLICTS OF INTEREST

All business decisions must be made objectively, based upon what is best for the business, not on the basis of any individual employee's personal benefit or advantage. This means that Elevate Care International employees must recognize when they or somebody else may have an actual or potential conflict of interest and take steps to address it. When an employee is in a position to influence a Elevate Care International decision that may result in a personal gain for the employee, a relative or a close acquaintance, the employee faces a conflict of interest. The employee must disclose the situation, which may require steps to eliminate the employee's influence on the decision. Therefore, management employees should not work for competitors of Elevate Care International. Nor should employees create or seek to operate businesses to supply, partner with, or provide services to Elevate Care International while working for Elevate Care International.

What you can expect:

- Elevate Care International will make decisions objectively and for the benefit of the business.
- Elevate Care International will provide employees with training and guidance regarding what constitutes a conflict of interest.

What is expected of you:

- Always advise your supervisor of any conflicts of interest, including any relevant outside business relationships or investments, and those of your close relatives.
- Never make business decisions based on your personal interests.
- Always consider how your personal interests would look to your co-workers and Elevate Care International's stakeholders.
- Always follow Elevate Care International standards for outside business relationships.
- Obtain approval before entering into any outside business relationship with an existing or prospective, supplier or client.
- Do not provide skills or services to competitors or help create or assist entities that compete with Elevate Care International.
- Do not accept employment with or provide outside services to an organization whose relationship with Elevate Care International he or she is responsible for supervising, directly or indirectly.
- Never have responsibility for Elevate Care International's business with a close relative or employ a close relative in a supervisory-subordinate relationship.
- Never invest in a competitor, or any company if you are responsible for Elevate Care International's dealings with that company.
- Never accept inappropriate gifts or entertainment.

PRACTICAL ILLUSTRATIONS:

You need additional caregiving assistance for a client. Your sister has caregiving experience, is available on short notice, is very competent and will be paid a standard rate, and no one would know you are related as she is married and has a different last name. Can you hire your sister?

No. Employees should not employ close relatives in direct supervisory subordinate relationships (or supervise them as outside consultants) regardless of whether these relationships are known or readily apparent. If you believe your sister is the most qualified candidate, you should discuss the matter with your supervisor. In certain circumstances, if another Elevate Care International manager makes the decision to hire your sister, and the relationship is clearly announced, it may be possible.

As a regional manager, you have been asked to select a caregiver uniform provider for one of Elevate Care International's office locations. You have a 25% investment in one of the potential affiliate businesses, a uniform supplier.

When selecting suppliers or affiliates you must ensure you are basing your decisions strictly on business considerations and not on any personal interests. Elevate Care International might want to affiliate itself with a limited number of uniform suppliers in the area, in which case your company will be competing with others. Even if Elevate Care International was to offer affiliation to every uniform supplier in the area, it still would need to bargain at arms-length with the companies over contract terms. For these reasons, your ownership stake in the dry cleaners poses a clear conflict of interest, and you must alert your supervisor of the conflict and remove yourself not only from the process of evaluating and negotiating with your company, but also from the process of evaluating and negotiating with all affiliates (here, uniform suppliers).

USE AND PROTECT COMPANY ASSETS

OUR EMPLOYEES WILL USE AND PROTECT ELEVATE CARE INTERNATIONAL'S ASSETS INCLUDING PROPRIETARY INFORMATION AND OTHER INTANGIBLE PROPERTY FOR THE BENEFIT OF ELEVATE CARE INTERNATIONAL, AND SHALL NOT USE ELEVATE CARE INTERNATIONAL PROPERTY OR INSIDER INFORMATION FOR PERSONAL GAIN

Elevate Care International employees must work professionally and in good faith to advance Elevate Care International's business interests. They must employ Elevate Care International assets, including proprietary business information and other intangible assets, properly and in accordance with management authorization, and may not misuse or waste Elevate Care International assets. All employees have a duty to protect confidential information about Elevate Care International, its clients, suppliers, and employees, even after they leave Elevate Care International. Likewise, they must not use Elevate Care International's property or information for their personal gain, or that of their relatives, friends, or acquaintances.

Employees may not use insider information such as non-public information about financial results, mergers or acquisitions, large contract awards or strategic plans to trade securities of Elevate Care International or pass it along to third parties for that purpose.

What you can expect:

- Elevate Care International forbids the use of insider information for insider trading. It is illegal and Elevate Care International will prosecute anyone found doing it.
- Elevate Care International will protect confidential information and that of our clients, suppliers, and partners.
- Elevate Care International will provide employees with training and guidance regarding what constitutes insider trading, as well as how to protect confidential information and other company assets.

What is expected of you:

- Never use confidential or "insider" information obtained through your employment for personal gain.
- Never buy or sell securities on the basis of insider information or disclose insider information to anyone outside Elevate Care International, including family members.
- Never buy or sell securities of a company (including Elevate Care International) if you have insider information about that company.
- Always follow Elevate Care International's rules for safeguarding confidential information.
- Only share confidential information (but not non-public financial information) with other organizations when there is an approved confidentiality agreement or non-disclosure agreement in place.
- Always protect confidential information entrusted to us by others as carefully as you protect Elevate Care International information.
- Never use any Elevate Care International technology, communications, equipment, or facilities for personal purposes without your manager's approval.
- Never use a client's property for your own purposes.

- Never spend Elevate Care International's money or incur commitments other than for Elevate Care International's legitimate business purposes.
- Always protect Elevate Care International's intangible property, including trade secrets and company time.
- Always use your time in the workplace for Elevate Care International business and not unreasonably for personal activities.
- Never take for yourself any business opportunity that you discover through your job.
- Never compromise Elevate Care International's intellectual property or brand by disclosing confidential information, including research and development and strategy, costs, prices, sales, profits, markets, customers, and methods of doing business.

PRACTICAL ILLUSTRATIONS:

You are a Elevate Care International employee working at a client's residence and you would like to borrow a lawn tractor one weekend to do a favor for an elderly neighbor whose yard has grown out of control. Since the client is out of town, the lawn tractor will not be missed, and the client will never know you borrowed it. Is this acceptable?

No. While using the lawn tractor may not financially impact the client, it results in additional wear and tear and raises issues of liability and insurance. Elevate Care International employees may not use a client's property for their own purposes.

You recognize that creating alliances with other organizations is important to Elevate Care International's growth and development. In order to further strengthen the relationship with one organization, you invite the president of that organization to join your area meeting. At this meeting, you would normally discuss your business unit's non-public year to-date financial results. Can you discuss these in front of the visiting president?

No. Non-public financial information should not be shared with anyone outside of Elevate Care International, even those with whom we have created special relationships. Remember that confidential information should not be shared even within Elevate Care International with those who do not have a need to know.

At a family gathering, your uncle tells you that he is considering buying stock in a regional nursing home. You know that Elevate Care International has been dissatisfied with the service of that company and will almost certainly terminate the contract when it expires in a few months. Can you tell your uncle this?

No. Although it may be difficult, you may not advise your uncle on the basis of confidential, insider information. You should not comment on the investment and, if he asks for advice, you should tell him that the nursing home does business with Elevate Care International and that it would not be appropriate to comment under our principles of business integrity.

FINANCIAL DATA YOU CAN RELY ON

WE WILL MAINTAIN ACCURATE AND RELIABLE BUSINESS RECORDS AND PROVIDE TRUE AND FAIR FINANCIAL STATEMENTS

All employees must keep accurate and proper books and accounting and other records that give a true and fair view of the financial position, results of operations, transactions, assets, and liabilities of Elevate Care International.

All business records must be maintained in accordance with Elevate Care International's own internal controls and accounting procedures. Employees shall not make false or artificial entries in Elevate Care International's books and records for any reason at any time.

Elevate Care International will comply with applicable anti-money laundering laws and take appropriate measures to prevent and detect the concealment of illegal funds.

Elevate Care International employees must never do anything that compromises the integrity of the Group's financial statements, or coerce, manipulate, or mislead outside or internal auditors with respect to the Group's books and records.

What you can expect:

- Elevate Care International will report and record financial information accurately, honestly, and transparently.
- Elevate Care International has controls to ensure all financial records are correct and meet the commercial, legal, and regulatory requirements.
- Elevate Care International will provide training and guidance to employees responsible for keeping and recording financial records.

What is expected of you:

- Always record transactions accurately and maintain financial records in accordance with Elevate Care International policies and relevant accounting standards.
- Always tell a manager if you are uncertain about the accuracy of any entry or financial process or if you believe you are being asked to create a false or misleading entry, data, or report.
- Never encourage or coerce others to violate or compromise the integrity of Elevate Care International's records.
- Never deliberately make a false or misleading entry in any report, record, or expense claim, whether financial or non-financial.
- Always ensure that transactions are properly authorized and documented.
- Never make any payment (or dispose of Elevate Care International's assets) for any purpose other than the purpose recorded in Elevate Care International's books and records.

- Always be certain, to the extent that you are responsible, that proper internal controls are in place to ensure that internal and external reporting complies with Elevate Care International's standards.
- Always cooperate with internal and outside auditors.

PRACTICAL ILLUSTRATIONS:

You are the location manager overseeing a retirement home account. The retirement home's representative comes to you and says his expenses are under budget for his fiscal year, which is ending next month. To make sure his budget is in line with his forecast, he asks you to book some expenses to his budget temporarily, which can then be reversed the following accounting period in the next fiscal year. Since it is only temporary and would be appreciated by the client, is it okay to do this?

No. You should never make a false entry in any record - even if it is temporary. Just as you would not mis-state Elevate Care International's financial records, you should never help a client mis-state their financial results.

These same standards apply to non-financial data, like quality, safety, and personnel records. You should always have a reasonable basis for entries you make in Elevate Care International records, and you should never make a false or misleading entry in non-financial records, just as you would not make such an entry in a financial record.

Always ensure that transactions are properly authorized and documented.

Elevate Care International has implemented a system of internal controls designed to ensure that transactions and access to assets are properly authorized, that transactions are recorded in accordance with accounting and financial policies, that there is accountability for assets, and that recorded assets are compared to existing assets at reasonable intervals. You must never try to circumvent Elevate Care International's internal controls - to do so is a violation of the policy and there are serious legal consequences.

Never make any payment (or dispose of Elevate Care International's assets) for any purpose other than the purpose recorded in Elevate Care International's books and records.

You must never make a payment that is not properly authorized and documented. This also means never making a payment for a purpose different from the one authorized or recorded.

Always be certain, to the extent that you are responsible, that proper internal controls are in place to ensure that internal and external reporting complies with Elevate Care International's standards.

You are responsible for the financial reporting for your business unit. A relocation expense occurs in the current period. You were unaware of this expense and so this expense was not in your previous forecasts. Since the expense is a one-time expense and relatively minimal you are asked to defer it to the next period. What do you do?

Deferring the relocation expense is unethical and a violation of the policy. Accounting standards require that your reporting be accurate and timely. It makes no difference that this deferral may be a one-time event. All expenses must be recognized in the period they occurred.

Those responsible for the accuracy of financial reporting have a special responsibility to be certain that proper internal controls are in place to ensure that internal and external reporting complies with the policy. That is why Elevate Care International has adopted the Code of Conduct for Senior Managers.

Always cooperate with internal and outside auditors.

You were recently promoted to district manager. As a district manager, you have frequent business trips and related business expenses. However, before you can be assigned an account number for your expenses, you are asked to go on a trip for one of your new accounts. One of the units for which you now have responsibility is making money and is ahead of budget, so you decide to charge the expenses to this account. Can you do this?

Since any inaccurate or incorrect reporting affects Elevate Care International's financial statements and any intentional financial misstatement is wrong, booking your expense this way is unethical.

WE TREAT OUR EMPLOYEES FAIRLY AND RESPECTFULLY

WE WILL TREAT ALL EMPLOYEES FAIRLY AND RESPECT FULLY AND PROVIDE A SAFE WORKPLACE FREE OF HARASSMENT AND DISCRIMINATION

Consistent with our Statement of Respect for Human Rights, our commitment to Business Integrity includes treating our employees with honesty, fairness, respect, and dignity. Elevate Care International will provide a safe and healthy workplace. Working conditions must comply with applicable laws and regulations at a minimum and will be subject to Elevate Care International's workplace health and safety program.

We expect all employees to treat each other with decency and respect. We will not permit violence in the workplace or any verbal, emotional, psychological, sexual, physical, or any other form of harassment, abuse, intimidation, or bullying. We prohibit discrimination against employees in hiring, promotion, salary, performance evaluation or any other term or condition of work, on the basis of race, color, national origin, gender, gender identity, sexual orientation, religion or disability, or any other basis that is prohibited by applicable laws and regulations. We will not permit the use of indentured, slave, bonded or other forced involuntary labor. Nobody under the legal age of employment in any country or local jurisdiction, may be permitted to work for Elevate Care International. We will not employ minors to perform, and no minor may be employed to perform hazardous work, and any employment of minors is subject to legal limitations regarding hours of work, wages, working conditions and minimum education. We respect the rights of our employees to decide whether or not to be represented by a trade union and to bargain collectively. We will not discriminate or retaliate against any employee or employee representative because of affiliation with, support for, or opposition to any union. We will pay employees lawful wages and benefits on a timely scheduled basis for all time that they have worked. Our teams will observe all applicable laws and regulations for working hours for employees, including maximum hour limitations and requirements for break times. Overtime may be required only as permitted by law based upon the nature of the work.

WE RESPECT AND PROTECT PRIVACY

WE WILL RESPECT AND PROTECT THE PRIVACY AND CONFIDENTIAL INFORMATION OF OUR STAKEHOLDERS

Elevate Care International is committed to respecting the confidentiality of personal information of all its stakeholders, including employees, clients, beneficiaries, consumers, and business partners. We will maintain policies and processes intended to ensure compliance with all relevant privacy and data protection laws. We protect the privacy and confidentiality of our job applicants, employees, clients, consumers, business contacts, shareholders and any other third parties' personal information by not disclosing such information to anyone, internally or externally, other than those with a business need for such information and where we are legally permitted to do so.

What you can expect:

- Elevate Care International complies with the Elevate Care International Data Protection Corporate Rules, Policies, Procedures and Codes of practice, set out in accordance with the European Legal Data Protection Framework, any applicable privacy, data protection and data security laws and the Elevate Care International Group Information & Security Policy; and We monitor the compliance with the above.
- Elevate Care International ensures lawfulness, fairness, and transparency.
- Elevate Care International processes personal data for a known, relevant, and legally grounded purpose only.
- Elevate Care International ensures that any personal data we process is adequate, relevant, and limited to what is necessary for the purposes for which it is originally collected and processed.
- Elevate Care International keeps personal data that is processed accurately and, where necessary, up to date.
- Elevate Care International keeps personal data only for as long as necessary.
- Elevate Care International ensures that any sub-contractor, internal or external, acting on our behalf adopts appropriate technical and organizational security measures.
- Elevate Care International reports any personal data breach to the relevant supervisory authority(ies) and/or the affected individuals.
- Elevate Care International processes sensitive personal data only if it is strictly necessary to achieve the purpose of the processing and if there is a legal ground to do so.
- Elevate Care International keeps data processing records of its processing activities.
- Elevate Care International is receptive to any requests made by data subjects about their Personal data.
- Elevate Care International does not conduct any evaluation or take any decision about individuals, which may significantly affect them, based solely on automated processing of their personal data, unless in certain limited cases and with suitable safeguards implemented.

- Elevate Care International provides individuals with comprehensive information notices and data protection policies as appropriate prior to collection and processing of their personal data in compliance with the European Legal Data Protection Framework and any other applicable local data protection law.
- Elevate Care International does not transfer personal data to third parties without ensuring adequate protection for the personal data transfer.
- Elevate Care International embraces privacy by design for every new digital project or new business opportunity involving personal data processing in accordance with the Global Data Protection Impact Assessment procedure and privacy by default by training its personnel handling personal data and implementing procedures. We train all employees responsible for handling personal data is processed, appropriate technical and organizational measures are put in place.
- Elevate Care International may conduct Data Protection Impact Assessments where required.
- Elevate Care International provides appropriate training to employees who have permanent or regular access to personal data, who are involved in the collection of personal data or in the development of tools used to process personal data.

PRACTICAL ILLUSTRATIONS:

You are working in the HR department and your colleague from the marketing team has asked for access to the HR database. Should you give him access to?

No, unless the access can be justified by a need to know.

You would like to receive a weekly newsletter to be informed about the new recipes in your favorite French cooking app. In addition to your email address, you're asked to provide your date of birth and dietary preferences. Should the app company be compliant to the principles of data protection?

Yes. The company is asking for your email address and other information which are all considered personal data so it must comply with the applicable data protection laws. However, the collection of the date of birth and the dietary preferences is not necessary to send you a weekly e-newsletter.

You are sharing personal data with an IT provider, but you do not know if the provider implements appropriate security and confidentiality measures to protect data. Should you put in place a written agreement between the parties?

Yes, in order to ensure that your third-party providers comply with the personal data regulation, a written agreement should be put in place.

What is expected of you:

- Make sure the people from whom we collect personal data are informed of the type of information we are collecting, how we plan to use it, and how they can contact us if they have any questions.
- Collect only the personal data that is necessary. This data must be used fairly and for a specific, clear, and legitimate purpose, and must only be retained for as long as is necessary for the purpose for which it is processed. You must not collect "sensitive" information (related specially to state of health, ethnic origin, sexual orientation, political opinions, religion) without the consent of the person concerned or only if the law requires it.
- Destroy or correct any inaccurate or incomplete data.
- Make sure such data is securely stored.

- Ensure we only provide such data to authorized people, on a strict “need-to-know” basis.
- Ensure that the third parties to whom we could delegate the collection or use of personal data comply with these principles.

SPEAK-UP ETHICS PORTAL

speakup.ecibrands.com

Elevate Care International Speak-Up Ethics Portal provides Elevate Care International employees and partners to report confidentially activities or behaviors that are contrary to our Responsible business conduct or illegal. All reports will be carefully reviewed by our Group.

Who can file a report?

Everyone working for Elevate Care International can file a report.

How to file a report?

As a general recommendation, the first person to approach when raising a concern is your line manager. You may also choose to discuss your concern with your HR representative, internal auditor, or legal counsel.

In case you suspect misconduct and genuinely believe that the matter cannot be dealt with through the available channels, you can use the Elevate Care International Speak-Up Portal. This gives you the opportunity to raise concerns confidentially.

Confidentiality and non-retaliation

Any person who Speaks Up are protected. Please feel confident that you will not suffer for raising concerns in good faith about suspected misconduct. Any form of threat or retaliation will not be tolerated. Retaliation is treated as a disciplinary matter.

You can share your concerns anonymously (where allowed by the laws of your country). We do, however, encourage you to reveal your identity as it is more difficult, and in some circumstances even impossible, for us to investigate reports that are made anonymously.

Review and investigations

Depending on the nature, urgency and potential impact of your report, the case will be handled by the appropriate case manager.

The reports will be processed within a reasonable timeframe, so that the appropriate measures are taken, regardless of the persons concerned.

If you believe that your concern or a concern raised against you has not been handled appropriately or that an investigation has not been performed correctly, please inform the Ethics & Compliance Director.

Elevate Care International Ethics & Compliance Office

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