



Code Of Business Conduct & Ethics

Honesty. Integrity. Respect.

eternalHealth, Inc
31 Saint James Ave, Suite 950
Boston, MA 02116

A Welcome Message from Pooja Ika & John Sculley

eternalHealth is committed to integrity, ethical decision-making, and regulatory compliance. **We are responsible for our reputation and success and** are committed to adhering to the highest ethical standards with the intention of exceeding the expectations of our stakeholders, including our government partners, providers, and members. **Compliance is everyone's responsibility,** and we all take ownership for reporting issues and engaging with integrity.

Our Compliance Department is available to help you navigate our ecosystem if you happen to have any questions or concerns. If you prefer to go a different route, you can also reach out to your leader/supervisor, another leader/supervisor outside your team, the anonymous Compliance Hotline (1 (833)-823-8603) or Human Resources, which is applicable for eH employees. As an organization, we have made **Compliance a priority, and we appreciate your cooperation in making this your priority as well.**

Every decision we make as a Health Plan is centered around our members needs and their care, and this **Code of Conduct acts as the pillar** we operate on to ensure that our members are protected and that we can deliver on our collective promise in the communities we have the privilege of serving.

Thank you for taking the time to review this important document, and we are proud to have the opportunity to be working alongside all of you.



Pooja Ika
Founder & CEO



John Sculley
Board Chairman

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Our Story

Founded in 2019, eternalHealth (eH) was started in Massachusetts as a healthcare plan with a simple objective: Deliver high quality, affordable care so that we can make care accessible for all Americans. Medicare beneficiaries have every right to demand high quality, affordable care from their insurers, and we know that the healthcare industry can and should do better for their members. At eH, we are committed to accomplishing that mission.

At eH, we want to be forever partners in healthcare with our members. We are committed to being a new kind of plan that does things the right way and by focusing on establishing real, sustainable relationships with our members, we hope to offer the quality care that they need.

eH prioritizes the care of our members' care and is committed to putting their care at the forefront of every decision that we make. At our core, we believe in operating with integrity, honesty, and transparency with all our partners, whether that be our members, the health systems, doctors, or other vendors.

We understand the importance of accepting feedback when building sustainable relationships. With that in mind, we have built and will continue to build upon our product and processes that address our partners' needs and pain points.

Out of the \$4 trillion spent in healthcare, \$900 billion in administrative and operational costs are wasted annually. This not only tells us that there is enough money in the system to take care of our most vulnerable populations, but also that there is enough to care for the uninsured and underinsured populations. eternalHealth will work to substantially reduce this waste through the relations we build with our extended family as well as our innovative platform. eH hopes to then pass down the savings to members through affordable plans and high-quality benefits.

We thank you for coming on this journey with us and welcome all feedback. We look forward to working for the people in the counties we serve so that we can collectively deliver and receive better care. At eH, we want to be forever partners in healthcare with our members. We are committed to being a new kind of plan that does things the right way and by focusing on establishing real, sustainable relationships with our members, we hope to offer the quality care that they need.



Our Principles of Ethics & Integrity

eH is in the business of improving the healthcare of our beneficiaries, and tough issues may create barriers. The Code is intended to help resolve ethical and compliance issues by providing information and resources necessary to make good decisions. The following is the general framework for eH decision-making:

- Is this consistent with eH Values?
- Who will be affected by my decision?
- How will others be affected by my decision?
- Are there ethical issues I should consider?
- Who else needs to be involved in this decision?
- Am I being true to myself and eH values?
- How would my actions appear to members, or the public?

Answers to these questions help to guide the thought process when making difficult decisions. This is intended to be a framework and general guide. This approach is not perfect for every scenario you may encounter, and this code does not reflect every scenario you may encounter. eH relies on each key stakeholder to utilize sound judgement to make the right decisions. It is important to read and reference the code regularly.

Definitions

Board Member: Elected by eH Shareholder(s) responsible for governance oversight of plan operations and compliance.

Contractor: Individual contracted with eH to provide a specified scope of service.

Downstream Entity: Any party that enters an acceptable written agreement below the level of the arrangement between a Medicare Advantage (MA) organization and first tier entity. These written agreements continue down to the level of the ultimate provider of health and/or administrative services.

Employee: eH full time or part time employee.

Officer: Elected by the eH Board of Directors annually with various responsibilities including President, Treasurer and Secretary.

Provider: Contracted with eH for the provision of health services including primary care, specialists, and hospitals.

Partner: A board member, officer, employee, provider, contractor, First-Tier, Downstream or Related Entity (FDR), vendor or other agent acting on behalf of eH.

Related Entity: Any entity that is related to the Medicare Advantage (MA) organization by common ownership or control and 1. Performs some of the MA organization's management functions under contract or delegation; 2. Furnishes services to Medicare enrollees under an oral or written agreement; 3. Leases real property or sells materials to the MA Organization at a cost of more than \$2,500 during a contract period.

Vendor: A non-delegated entity providing a service on behalf of eH and may include software, service agencies, and other entities that may require access, storage, or exchange of eH protected health information and/or Personally Identifiable Information (PII).

About The Code of Conduct

The eH Code of Conduct (Code) has been approved by the eH Board of Directors and is a guide to ethical standards and principles that you are expected to follow as a member of the eH system. The principles apply to you if you are a board member, officer, employee, provider, contractor, First-Tier, Downstream or Related Entity (FDR), vendor or other agent acting on behalf of eH (“partners”).

eH is dependent on all key stakeholders to adhere to our commitment to maintaining high ethical and legal standards. The trust and respect maintained in the communities we serve is built on the integrity of our team members. Regardless of your role, you are responsible for protecting our principles.

If you have questions about eH principles, or how to apply them to a particular situation, please contact your direct reporting manager, any member of the management team, Human Resources (for eH employees), or Compliance.

The eH Code cannot anticipate every situation you may find yourself in and if you ever have a question about what you should do in a specific situation, we have resources available to help including:



Any Manager
(Including your own)



Chief Compliance Officer



Human Resources
(For eH employees)



Anonymous Compliance and Ethics Hotline
(Available 24/7)

Violations of the Code of Conduct and eH Policies

Violating the Code, eH policies, laws, regulations, and our contractual obligations creates potential legal and regulatory consequences, as well as a risk to negatively impacting the reputation of our organization. Unethical and illegal acts can never be justified. No employee, regardless of role in the organization, is ever authorized to commit, or direct other employees to commit an unethical or illegal act. eH employees cannot use any third party to act in any way that is prohibited by law, the eH Code, eH policies, or any contractual obligation. All violations of the Code, eH policies, applicable laws, or contract obligations are taken seriously and may result in disciplinary action up to and including, employment termination, possible legal action and referral to law enforcement.

Disciplinary Actions

It is the eH policy to conduct its business affairs in accordance with the standards and rules of ethical business conduct and to abide by applicable federal, state, and local laws.

It is the eH policy to prevent the occurrence of unethical or unlawful behavior, to halt such behavior as soon as reasonably possible after its discovery, to discipline key stakeholders who violate Code standards, and to take appropriate action up to including terminating an arrangement with a third party that fails to meet eH Code expectations.

eH employees who violate the eH Code may be subject to disciplinary action up to and including termination. In addition, current and former employees may be subject to civil liability and criminal prosecution under applicable law. Any employee who authorizes or knowingly permits another employee to engage in a violation of this Code or is aware of a violation of this Code and fails to report it in a timely manner is also subject to disciplinary action, dismissal, and other penalties.



Related Policies and Procedures
8009 Disciplinary Actions



Employee Rights & Responsibilities

eH employees are obligated to adhere to the Code of Conduct. Employees who become aware of any actual or potential violations have a duty to immediately report concerns to direct managers, a member of the eH Executive Team, Compliance or Human Resources (for eH employees). Employees who fail to report actual or potential violations are subject to disciplinary actions up to and including employment termination. If an employee has any questions regarding the Code of Conduct or is unclear of a legal or ethical issues pertaining to organizational affairs, they should seek clarification or assistance from the Compliance Department, or a member of the eH Executive Team.

Employees should be aware that legal implications may arise because of actions taken (or not taken) and may be subject to future scrutiny by government officials and other third parties.

Every employee has a right to report, make an inquiry, or request the advice of eH Compliance, the Executive Team, Human Resources or Legal Counsel regarding potential Code violations without a risk to job status or position. eH makes reasonable attempts to keep confidential the identity of employees who request protection as permitted by law.

Non-Retaliation

eH prohibits retaliating against anyone for raising in good faith a legal or ethical concern, or for cooperating with an investigation. Retaliation is taken very seriously by eH and if found to have occurred will result in discipline up to and including termination of employment.

Waiver & Changes to the Code of Conduct

In the unlikely event a waiver or amendment to the Code seems to be necessary, contact the Chief Compliance Officer via email or phone. The eH Chief Compliance Officer is responsible for coordinating reviews of waiver requests by the eH Board when applicable.

Cheyenne Ross
Chief Compliance Officer

1 (623) 910-3321
Cheyenne.Ross@eternalHealth.com

Professional Practices

eH employees that are required to maintain current professional licensure, certification or registration must:

- Keep required professional credentials up to date.
- Notify your reporting manager immediately if your license or certification is revoked, sanctioned, or if an action has been taken by a state or federal regulatory agency that will negatively impact the ability to maintain licensure or certification.
- Report to eH Compliance if you have been convicted of a crime that would potentially impact the ability to work with government sponsored programs.

Financial Records & Controls

eH is accountable for keeping complete and accurate records as well as implementing effective and appropriate controls. No eH employee should enter a transaction without understanding the agreement and supporting documentation and appropriate approvals based on signing authority. All transactions must be transparent and properly recorded. There is no distribution of funds outside the eH system of accountability (e.g., no “off the books” or “unofficial” payments or transactions). All transactions are recorded in accordance with applicable accounting principles.

eH records must be complete and accurate including claims payments, medical billing documentation, expenses, purchases, and accounts receivable. eH complies with all applicable local tax and transfer pricing regulations. Payments are prohibited in situations where the transaction is illegal, inconsistent with eH defined values, when no record of disbursement or receipt is entered into accounting records and if the accounting records appear to have false or misleading entries.

Government Sponsored Program Exclusions

CMS requires exclusion monitoring of employees (including full time and part time), interns, consultants, Board members and FDRs.

The Office of the Inspector General (OIG) has the authority to exclude individuals and entities from Federally funded health care programs for a variety of reasons, including a conviction for Medicare or Medicaid fraud. Those that are excluded can receive no payment from Federal health care programs for any items or services they furnish, order, or prescribe. eH monitors OIG LEIE, and State exclusions lists upon hire and monthly thereafter.

eH monitors First Tier entities, and vendors against OIG LEIE, State exclusions, and SAM.gov at the time of contracting and monthly thereafter. eH requires that all FDRs, vendors and comply with CMS and eH exclusion monitoring requirements.



Related Policies and Procedures

5023 Exclusion Monitoring



Fraud, Waste and Abuse

eH has a comprehensive program to prevent, detect and report suspected fraud, waste, and abuse (FWA). We all share responsibility for preventing FWA in the health care system. Prompt reporting of suspected Code or policy violations and potentially illegal or unethical conduct requires courage to acknowledge a mistake to enable us to do what is needed to effectively address the issue.

If you have concerns about reporting a potential violation to your manager, or if you have done so and do not feel that that the matter has been addressed, contact the eH Chief Compliance Officer or the anonymous reporting hotline, available 24/7.

The False Claims Act

Under the US False Claims Act (FCA), any individual or entity that knowingly keeps an overpayment or submits a false or fraudulent claim for payment to the US government, can be held liable for significant penalties and fines. The FCA applies to claims submitted by health care organizations to the Medicare program.

Potential FCA violations include:

- Billing for goods and services never delivered or rendered.
- Billing for procedures or tests not performed.
- Prescribing a medicine to receive kickbacks from pharmaceutical companies.
- Offering kickbacks or bribes.
- Being overpaid by the Centers for Medicare and Medicaid Services (CMS) for sale of a good or service, and not reporting the overpayment.
- Double billing (charging more than once for the same good or services).
- Unbundling- using multiple billing codes instead of one billing code to increase reimbursement.
- Performing inappropriate or unnecessary medical procedures to increase reimbursement.
- Submitting false service records or reports to show better than actual performance.
- Billing for brand-named drugs when generic drugs are provided.
- Phantom employees and falsified timesheets.
- Upcoding- inflating bills by using diagnosis codes that suggest a more expensive illness or treatment.

Potential fines for violating the FCA include:

1. Up to three times the amount of damages sustained by the government for each false claim.
2. Additional civil penalties for each false claim.
3. Payment of the cost of the civil action by the entity or individual that submitted the false claims.

In addition to the fines listed, the entity or individual found liable under the FA is subject to exclusion or suspension from participating in Federal health care programs.

Fraud

Honesty means communicating candidly and truthfully in all business interactions. While anyone can make an honest mistake, Fraud is not a mistake. Fraud is intentional and involves deliberate deception. Fraud is unethical and illegal. Examples of fraud include:

- Falsifying information submitted on a claim or in a care plan.
- Submitting false expense reports.
- Misappropriating assets or misusing eH property.

- Inflating year-end numbers.
- Forging or altering checks.
- Improperly changing eH records or financial statements.

Medicare fraud occurs when someone knowingly deceives Medicare to receive payment when they should not, or to receive higher payment than they should. Committing fraud is illegal and should be reported. Anyone can commit or be involved in fraud, including doctors, other providers, and Medicare beneficiaries.

Waste

Includes overutilization of services or other practices that directly or indirectly result in unnecessary costs to the Medicare Program. Waste is generally not considered to be caused by criminally negligent actions, but rather the misuse of resources.

Abuse

Includes actions that may directly or indirectly result in unnecessary costs to the Medicare Program. Abuse involves payment for items or services when there is no legal entitlement to that payment and the provider has not knowingly and/or intentionally misrepresented facts to obtain payment.

eH requires eH employees to comply with FWA laws, regulations and eH policy. Penalties for failing to comply may include:

- Disciplinary action up to and including employment termination.
- Criminal convictions or fines (at the individual and corporate levels).
- Civil monetary penalties.
- Loss of licensure/ sanctions.
- Exclusion from participating in federal health care programs.

Medicare abuse includes practices that result in unnecessary costs to the Medicare program.

eH employees are required to report all suspected FWA to the eH Compliance Department immediately.



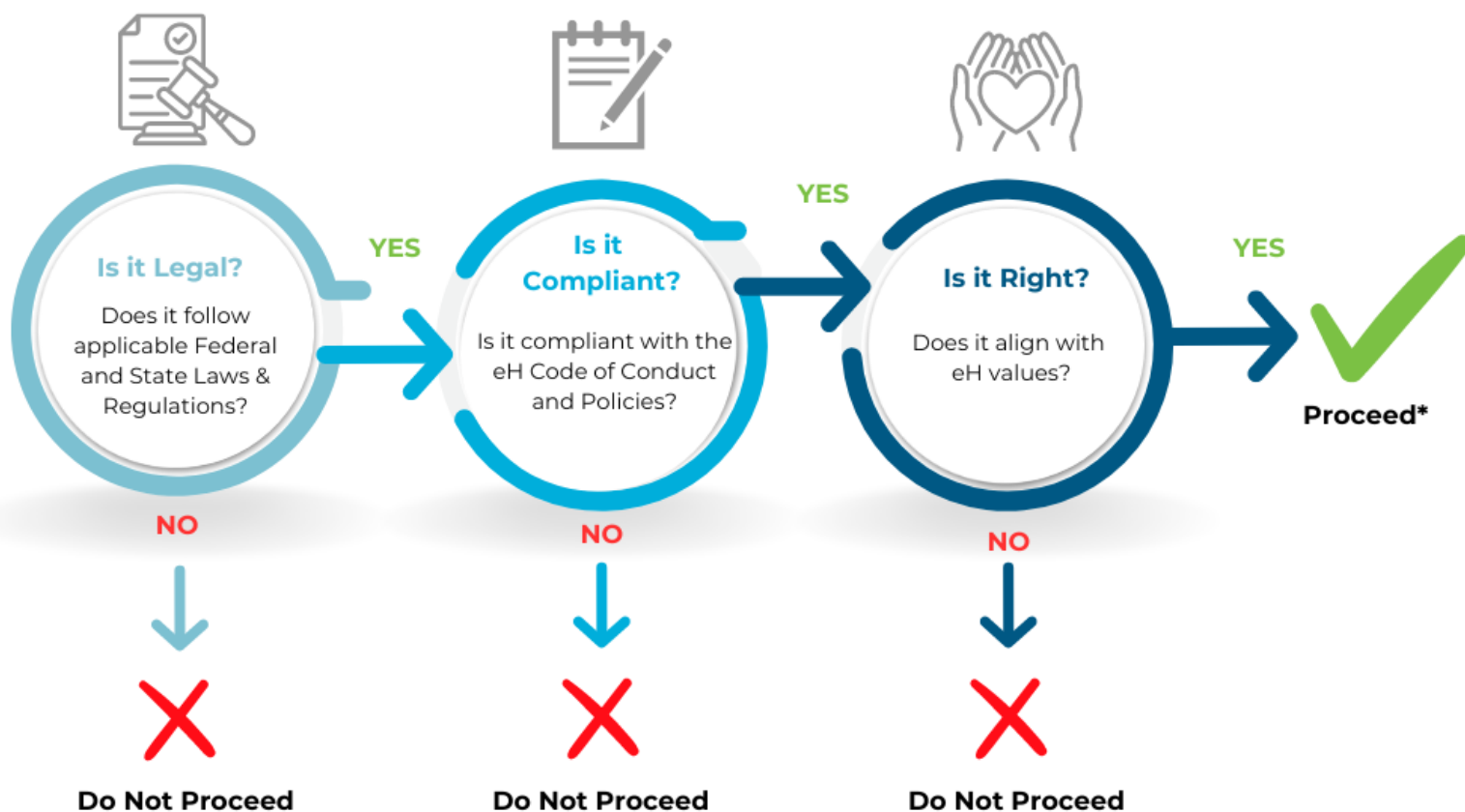
Related Policies and Procedures

5002 Fraud, Waste and Abuse

Acting With Integrity

eH employees are encouraged to act as good corporate citizens and raise issues about questionable activities. Some ethical issues have clear solutions, and others are not as clear and present difficult choices. eH leadership takes reasonable steps in these cases to resolve ethical dilemmas. The eH Code of Conduct cannot list every potential dilemma; however, it can provide guidelines. If faced with an ethical problem the Code should be used as frequently as needed.

Ethical Decision Making



*If you are not sure of the answer to a question, or how to proceed, consult with the following resources:

- Your Manager
- The Anonymous Compliance and Ethics Hotline
- The eH Compliance Department
- Human Resources (for eH employees)



Conflict of Interest

Conflicts of interest can cause significant harm to eH, including the appearance of conflict. Making sound, unbiased decisions earns and keeps the trust of our members, partners, and each other. We do not allow personal interests to interfere, or appear to interfere, with our professional responsibilities.

You are expected to maintain appropriate, professional boundaries with our members, partners, and other key stakeholders. Boundaries may be determined by applicable laws and regulations, professional licensing boards, and eH policies. Failure to maintain appropriate professional boundaries may result in disciplinary action up to and including termination of employment.

Resolving Potential Conflicts of Interest

eH has a formal process for employees, FDRs, and other key stakeholders to disclose conflicts of interest, including actual, perceived, and potential conflicts at the time of hire or contracting, annually and at any time a new COI arises.

eH engages in the following options to help resolve conflict of interest:

- **Record:** Potential conflicts are formally disclosed in the eH Compliance platform to maintain transparency. COI training, and disclosure questionnaires are required within 30 calendar days of hire, annually, and anytime a potential conflict arises. eH leaders, Compliance, and Human Resources-for eH employees are responsible for reviewing reported conflicts and taking appropriate action.
- **Restrict:** eH leaders, Compliance and/or Human Resources may make decisions to restrict eH employees from certain activities and information to avoid conflict. Actions taken related to restriction are documented in the eH compliance platform.

- **Remove:** eH leaders, Compliance and/or Human Resources may make decisions to recuse eH employees from certain activities and information to avoid conflict. Actions taken related to restriction are documented in the eH compliance platform. An example would include role reassignment.
- **Relinquish:** eH employees may be required to remove conflict to continue employment with eH. Actions required and taken related to relinquishing are documented in the eH compliance platform. An example would be resigning from a second job that is creating conflict.
- **Resign:** This option is utilized in cases where a conflict cannot be resolved.

COI examples include personal financial interests, personal relationship conflicts, and outside work conflicts. Refer to policy 5010 Conflict of Interest for more information.

Accepting Gifts, Favors, Job Opportunities and Entertainment

Doing business, the right way strengthens our ability to build public trust. Failing to do so could significantly impact eH. eH does not influence others by offering or accepting improper gifts or payments of any kind.

Examples of Conducting Business Honestly and with Integrity:

- Refuse and report requests for improper payments.
- Report any request related to a bribe, kickback, or other improper payment.
- ONLY provide or accept business courtesies (e.g., gifts and hospitality) that comply with the eH Code and policies.
- Refuse to agree or discuss arrangements with competitors that would improperly restrict competition.
- Respect the intellectual property and confidential information of our competitors and partners.

eH recognizes that members and business partners may sometimes offer gifts in appreciation. eH employees may accept occasional, unsolicited gift of appreciation of nominal value, but cash or cash equivalents are never permitted. eH employees must not accept any gift that is more than nominal in value, including tickets to an event that the vendor or prospective vendor does not plan to attend.

The following are general rules when accepting gifts, meals, or entertainment:

- You and the person or entity providing the meal, gift or entertainment attend the event together.
- Only accept gifts of nominal value (e.g., branded mugs, hats, or related items).

- Do not accept travel, lodging, seminar, or event fees in connection with an otherwise permitted business event.
- Do not accept large-scale meals or entertainment events where a disproportionate number of eH attendees compared to the number of host entity is attending.

If you have questions about accepting any gift, meal, entertainment, or other thing of value, get written approval from your direct reporting manager. If you, or your direct reporting manager, have questions, contact the eH Compliance Department. Enter receipt of the gift and direct reporting manager approval in the eH Compliance disclosure module if greater than \$50.00 in value per person.

Providing Gifts, Meals, Entertainment or Other Things of Value

The provision of gifts, meals, entertainment, or other things of value to third parties can create a significant risk to the organization and must be carefully controlled. Requests to provide gifts, meals, entertainment or other things of value require prior approval from the Executive Team. It is never permissible to give gifts or cash or cash equivalents. The following are general rules for providing gifts, meals, entertainment, or other things of value:

- Modest in monetary value.
- Attend with the person(s) invited.
- Ensure that the venue is conducive to business decisions.
- Branded items should be of nominal value.

In addition, the following are additional requirements for providing meals or other food to physicians, or physician groups:

- Be approved by the reporting manager and the eH Executive Team.
- Be part of an informational or educational presentation.
- Not be part of entertainment or recreational event.
- Should occur in the office or hospital setting unless approved for a different location.



Related Policies and Procedures

5010 Conflict of Interest
5020 Gifts and Gratuities

Fair Competition Laws

Competition laws protect against practices that interfere with free competition designed to promote a competitive economy in which every business has an opportunity to compete fairly based on price, quality, and service in the marketplace. No eH employee or director should take advantage of anyone through unfair-dealing practices.

Communication or agreements with competitors regarding rates, prices, sales territories, provider reimbursement rates, salaries or other terms of compensation, benefits and other topics related to eH business may result in severe penalties to eH and you. There are legitimate business reasons to communicate with a competitor (seminars, conferences, etc.) but you must always make sure that your discussions do not cross into areas of prohibited subjects or activities. Attending seminars and conferences with others in our industry is common. Always be cautious when discussing business matters with competitors.

You can consult with your

- reporting manager,
- any member of the eH Executive Team,
- Compliance or HR-(for eH employees)

To understand the limits that apply to the conversations you have in support of business.

Compliance with Applicable Financial Laws & Regulations

eH business involves financial transactions subject to certain requirements. eH takes steps to prevent and detect any improper transactions that attempt to commit consumer fraud. eH follows applicable laws and regulations related to financial products and services. eH reports suspicious financial activity and transaction details when required. eH Finance coordinates with eH Compliance, and Legal Counsel to fully respond to any requests from regulatory and law enforcement agencies regarding actual or suspected financial improprieties.

eH uploads high ethical standards when submitting claims and bills for government sponsored programs. eH follows all applicable laws and regulations, including accurately documenting requested information needed to bill for products and services provided to Medicare beneficiaries. eH Finance oversees the following:

- Public funds are used appropriately and in alignment with applicable Centers for Medicare and Medicaid Services (CMS) contract requirements.
- Identifying and promptly refunding Medicare overpayments.

Maintaining Accurate Books & Records

eH books and records explain and document the financial and operational details, history, and business decisions. Maintaining the accuracy and integrity of eH books and records builds trust with our regulators and partners who rely on this information. Following our accounting and record-keeping policies supports our ability to conduct business effectively and demonstrates our commitment to integrity. eH bookkeeping and records maintenance requirements include:

- Accurately record expenses, corporate assets, and liabilities.
- Disclose relevant details clearly and completely in financial reports.
- Represent financial operations honestly.
- Report accounting irregularities.
- Comply with legal holds for records subject to litigation or investigation.
- Submit detailed and accurate travel and expense reimbursement requests.
- Cooperate with audits and investigations.



Related Policies and Procedures

2001 Records Retention Destruction
and Legal Holds



Our Commitment to Each Other

We are each responsible for reading, understanding, and uploading the eH Code. We demonstrate our commitment to the eH Code when we:

- ✓ **Comply** with the Code, eH policies & procedures, and state and federal laws and regulations.
- ✓ **Understand** the legal and reputational risks we face in our business and how the eH code and our P&Ps help to manage those risks.
- ✓ **Speak up** with any questions or concerns and report observed or suspected instances of misconduct or Code violations.
- ✓ **Lead** others by modeling eH values, upholding eH values, and supporting an inclusive working environment.

Additional Management Responsibilities

Managers have additional responsibilities to demonstrate our commitment to ethics and integrity including:

- **Encourage** team members to speak up when they have questions, or concerns; actively champion an inclusive working environment.
- **Listen** to team members who raise concerns and follow up to ensure that all reported concerns are addressed timely, appropriately, and effectively.
- **Never retaliate** against anyone who raises a concern in good faith and/or cooperates in an investigation.
- **Recognize** team members who do the right thing, reflect the commitment to ethics and values in performance reviews.
- **Never compromise** our integrity or values for business results.

Accountability

Chief Compliance Officer

The eH Chief Compliance Officer is responsible for oversight and implementation of an effective Compliance & Ethics Program including the Code of Conduct, policies & procedures, training & education, communications, auditing & monitoring, corrective actions, and remediation. The eH Chief Compliance Officer is also responsible for the eH Privacy Program. The eH Chief Compliance Officer is required to report regular compliance program updates to the eH Compliance Committee and eH Board of Directors.

eH Leadership

The eH management team is required to be knowledgeable about the Code of Conduct, and the eH Compliance & Ethics program. The eH management team directly impacts the organization's integrity, respect, credibility and long-term sustainability. eH leaders are expected to reflect the following characteristics and behaviors:

- Contribute to a positive, ethical work environment.
- Ensure that all eH employees understand what is expected of them professionally and ethically.
- Provide opportunities and options for eH employees to ask questions and raise concerns.
- Address issues raised by listening and acting when appropriate.
- Ensure that all eH employees complete any required training courses timely.
- Address all reports of misconduct.
- Do not engage in any retaliation for good faith reporting.
- Reinforce the code of conduct.
- Communicate policies and procedures.
- Be fair and objective.

eH Finance Team

The eH Finance Team is responsible for establishing and maintaining the adequacy of internal controls for financial reporting, as well as reporting material deficiencies or weaknesses in eH internal controls.

All eH Employees

eH employees are required to follow the eH Code of Conduct and policies and procedures. eH employees must conduct work and professional activities ethically and in accordance with all applicable laws, regulations, Federal health care reprogram requirements, and if applicable corporate integrity agreements and court orders.

eH employees are expected to speak up about any business activity believed to violate the law, or eH Code of Conduct using one of the various reporting mechanisms available.

eH employees are required to self-disclose to eH Compliance if you have been placed on any state or federal exclusion lists, including the US Department of Health and Human Services Office of the Inspector General (OIG) and/or General Services Administration (GSA), or if your employment-related professional incense has expired, been revoked and/or sanctioned. You must report to eH Compliance any convictions involving Medicare or any state or federally funded program, including convictions that could result in exclusion from participation in any state federal health care program.

eH employees must cooperate with investigations, including protecting the integrity of investigations by maintaining confidentiality when required.

eH employees should use available resources to ask questions when something is unclear or does not feel right. Where there is no clear law or policy, eH employees are expected to use good judgment.

Speak Up! Reporting

When you have an issue, you can consult your direct reporting manager. You can also report directly to the Chief Compliance Officer. You can always contact the anonymous Ethics & Compliance Reporting Hotline available 24/7.

eH employees, consultants, interns, volunteers, FDRs, and other contracted entities that work with eH have an affirmative obligation to report any of the following:

- If you have been placed on any state or federal exclusion lists, including the US Department of Health and Human Services Office of Inspector General (OIG) and/or General Services Administration (GSA).
- If your professional licenses have expired and/or been revoked or sanctioned.

We will make every effort to protect the confidentiality of reports, and you may remain anonymous as allowed by law.



Related Policies and Procedures

5008 Reporting Mechanisms

5001 Compliance Program Description

**Scan the QR Code
to report an issue.**

Non-Retaliation

eH has an open-door culture and encourages eH employees to present ideas, raise concerns, and ask questions including those of a legal or ethical nature without fear of retaliation. eH takes all reasonable precautions to maintain the confidentiality of those who report an ethics or compliance concern to the extent permitted by eH policy, and the law.

Intimidation and retaliation in any form is prohibited against any individual who, in good faith, reports a suspected violation of this Code, policies, the law, or contractual obligations. Anyone retaliating against any team member for making a report or cooperating in an investigation shall be subject to discipline, up to including termination of employment.

Making malicious or purposely false reports also violates company policy and will result in termination of employment.



Related Policies and Procedures

5008 Reporting Mechanisms

5005 Prompt Response to Compliance Issues

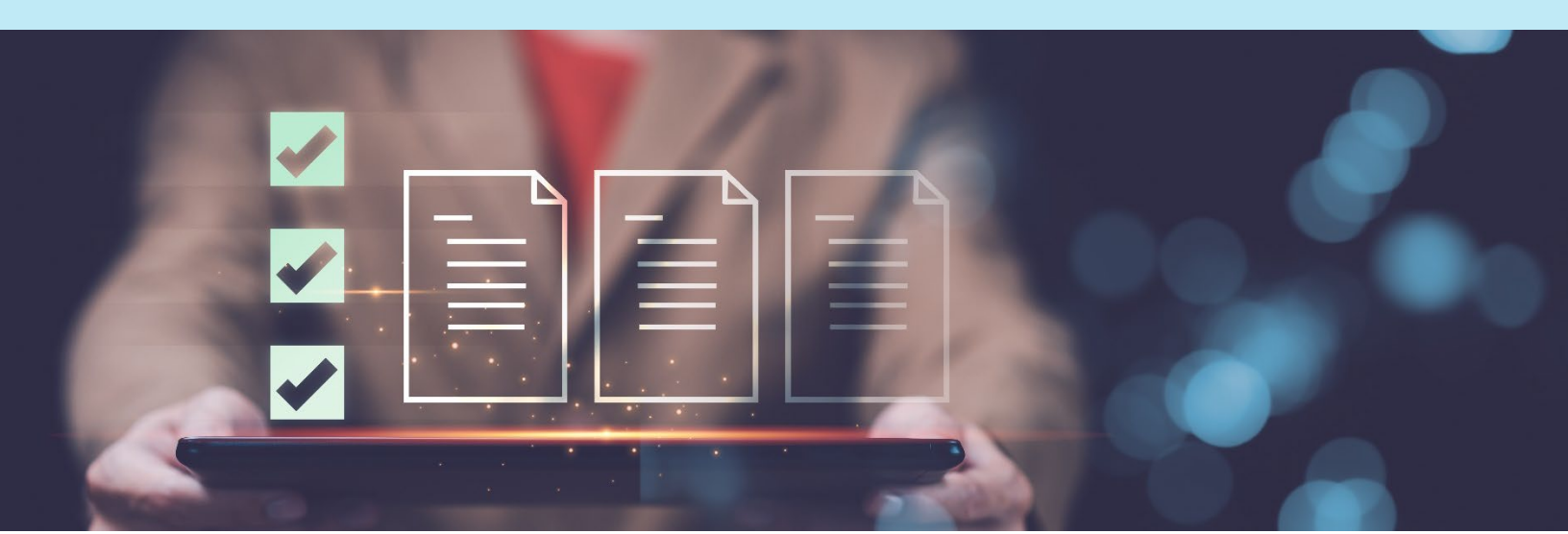
Enterprise Risk Management

eH has a formal risk management process for risk identification and reporting on an annual and quarterly basis. eH leadership is accountable for risks identified within their scope of management to ensure that effective mitigation strategies are in place to address identified risks. All eH employees are responsible for identifying and reporting emerging business risks including operational deficiencies, inappropriate conduct, Code of Conduct violations, eH policy violations, or any other issues.



Related Policies and Procedures

5012 Risk Assessment and Risk Management



Audits and Investigations

eH regularly engages in external and internal audits, reviews, and investigations. eH employees are required to fully cooperate with all inquiries coordinated by Compliance, Legal Counsel and Human Resources. The following notifications must be immediately routed to eH Compliance if received by any eH employees related to eH:

- Served a government subpoena.
- Office request for information from an external third party.
- Execution of a search warrant.
- Unscheduled audit by a federal or state agency.
- Request to appear or testify before a grand jury, government agency or other similar agency.
- Regulatory Agency notices of an investigation.
- Request for an inspection or interview by a government agency.
- Regulatory Agency notice of fine, penalty, or other compliance action.

Contact eH Compliance with any questions related to audit and investigation requirements and processes.



Related Policies and Procedures

5007 Monitoring and Auditing

Privacy and Information Security

eH employees must understand their security roles and responsibilities in accordance with eH Privacy and Security policies and procedures. eH employees are required to protect assets and data from unauthorized access, disclosure, modification, or destruction. Maintaining the privacy and security of personal information that we use and collect, entrusted to eH is an essential part of our mission and commitment to integrity and ethics. Just because eH employees may have access to data systems that contain confidential

Personal information may include the following:

- Social security number
- Date of Birth
- Financial Information
- Medical information

eH has safeguards in place to protect personal information, including requirements to use and disclose information appropriately, as authorized and permitted by applicable laws.

You may only access information required for your job. You should only access or discuss the minimum amount of information necessary to complete a job. If you transfer to a new role within the organization and no longer require access to certain information, eH employees are obligated to report that change to the eH Security Officer and the eH Privacy Officer.

You are obligated to report to eH Compliance any inappropriate access, use, or disclosure of personal information.

The following activities should be reported to eH Compliance (Privacy):

- PHI or PII openly discussed or left unprotected.
- Requests for more information than the minimum necessary to perform a job.
- Unencrypted PHI or PII transmitted externally.



Related Policies and Procedures

2000 Privacy Program Description

7001 Information Management Program Description

Encryption is required when sending sensitive data outside of eH. It is a violation of the Code of Conduct to use e-mail to exchange messages or information that is offensive, harassing, obscene, threatening or disparaging to others.

Company Assets

eH assets including equipment, supplies, data, financial information, confidential company information and intellectual property are entrusted in your care. You are accountable for the management and security of company assets including protection from misuse, loss, improper disclosure, and destruction.

Although certain assets may be used for limited personal use (e.g., communication systems), all computer information, including email should be used for business purposes as it is the property of eH. If circumstances warrant, eH reserves the right to require a non-invasive inspection of person, vehicle, briefcase/ handbag, or personal property.

eH may require temporary possession of any personal device used to communicate eH business to image relevant communications. eH reserves the right to monitor communication tools, including e-mail and voicemail.

Work Product

Any work product conceived, created or revised by an eH employee, solely or jointly, during employment tenure belongs to eH including writings, processes, discoveries, and ideas. eH employees may not share, publish, or claim eH work product during or after employment without written permission from eH.

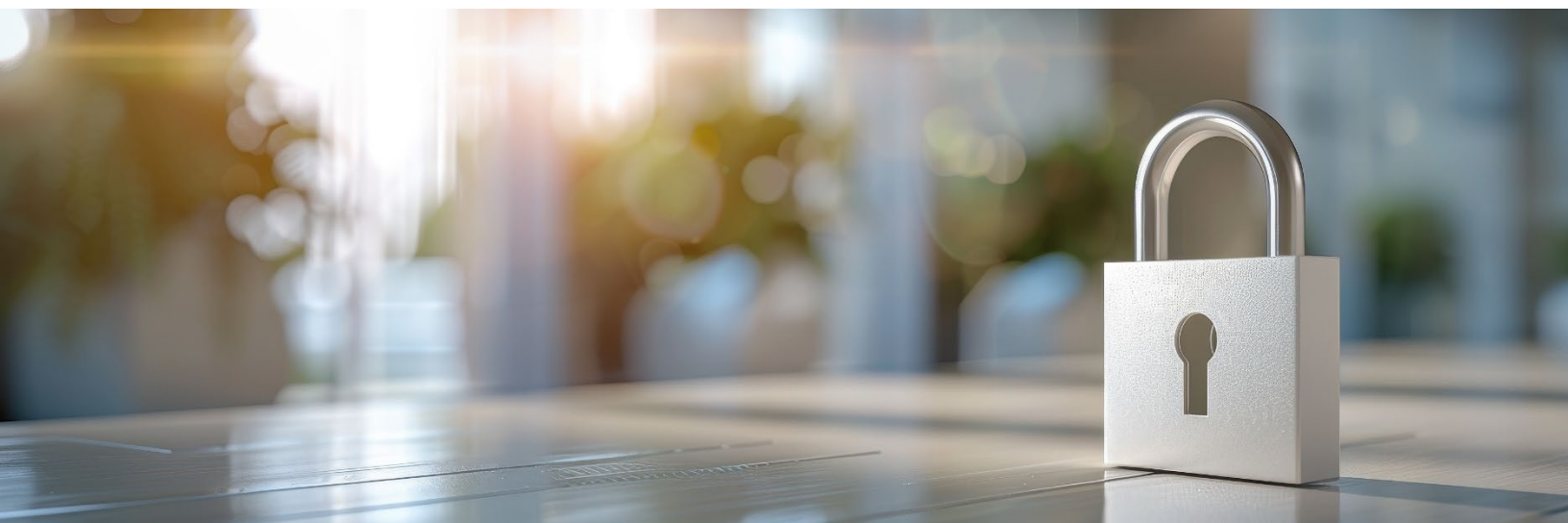
Intellectual Property

eH respects the intellectual property of delegated entities, vendors, providers, partners, and competitors. eH employees must comply with applicable licensing, royalty, and rental agreements. Unauthorized copies of software or copyrighted materials is prohibited.

Confidentiality

eH employees are expected to protect the trade secret, proprietary, and confidential information including:

- Member information
- Strategy and risk management information
- Products, methods, processes
- Software
- Financial Information



Government Instructions

eH is required to interact with government employees as part of standard business. It is imperative that eH employees engaging with government employees maintain the highest ethical standards in the interactions. eH prohibits giving or offering anything of value directly or indirectly to a public official, to obtain an improper advantage. Anything of value includes cash, gifts, meals, entertainment, political contributions, offers of employment or other benefits.

“Government Officials” includes any person:

- Employed by a regulatory agency (e.g., CMS, State Department of Insurance)
- Employed at a public hospital.
- A candidate for political office.
- Any other officer or employee of an entity that is partially or wholly owned by the government.

Code violations related to interactions with government employees are subject to disciplinary action.

Political Contributions

eH respects employee rights to participate in political activities on their own behalf, or on behalf of any cause or candidate the employee supports. Employees are asked to refrain from engaging in political activities at work and are not permitted to use the eH name, property, or other resources in any way. Employees are not reimbursed by eH for any personal political contributions. Employees are expected to exercise discretion in discussing personal political views with business contacts. eH does not provide any indirect payment of support to any candidate in any form including through consultants, suppliers, members, employees, or any other third party.



Communication and Marketing

Timely and accurate information is provided to stakeholders including the media and financial community. eH exercises appropriate caution about how and to whom official information about eH is communicated and released. When eH provides information on contracts, operational strategies, or financial results, we ensure that the information is accurate and appropriate for public release. eH must also comply with applicable legal and regulatory requirements related to information disclosure. Any media requests received for information about eH should be routed to the eH Marketing & Communications Department.

eH Marketing & Communications Department

1 (800) 464-7198
Marketing@eternalHealth.com

Unauthorized employees are not permitted to provide any information on behalf of eH and may not represent themselves as spokespersons for the organization.

Media

Only the CEO and Marketing & Communications Department are authorized to speak with the news media on behalf of eH including statements to the press, requests for photographs, TV coverage, inquiries from radio, television, newspaper, magazines, or trade journals. Other eH employees may speak with news media only with approval from the CEO and eH Marketing & Communications Department.

Social Media

Nothing in eH social media policy is designed to interfere, restrain, or prevent employee communications about wages, work, rules, or other terms and conditions of employment. Employees have a right to engage in or refrain from such activities. eH employees must be aware of the potential impacts of comments and engagements on public forums including conferences, and social media.

To avoid the potential of causing confusion or dissemination of false or misleading information, eH employees are prohibited from posting inaccurate comments about the organization and should make it clear that they are not speaking on behalf of eH when commenting on public mediums. Employees are prohibited from posting any information about members, trade secrets, proprietary information, or confidential operational strategies.

When using social media for personal reasons, eH employees should:

- Refrain from making statements about eH or other employees that are false.
- Avoid posting anything that would indicate you are authorized to speak on behalf of the organization.
- Be mindful of the legal and ethical obligations included in the Code of Contact.
- Not share trade secrets, personal data, or protected information.



Speaking Engagements

Speaking engagements include seminars, fairs, conferences, events, speeches, presentations, panel discussions, podcasts, and all other public-facing engagements. eH employees are required to submit and obtain approval for all speaking engagements where the organization name, or their title is being attributed. eH employees can contact Marketing & Communications for additional information on the submission and approval process.

Electronic Communications

eH employees are expected to respect privacy and keep important information confidential when utilizing information technology tools such as e-mail and the internet. eH internet and e-mail systems are provided to help employees do their jobs for business purposes; however, eH understands that under certain limited circumstances, occasional and infrequent personal use is permitted. If eH employees spend excessive time utilizing email or the internet for non-business matters, and use is interfering with ability to perform job duties, access may be restricted and employees subject to disciplinary action. Personal e-mail accounts should not be used to conduct business on behalf of eH. Business or personal messages (including e-mail attachments), internet, intranet, instant/group messaging, and phone systems are the property of eH and may be reviewed by the organization at any time. Monitoring and reviewing electronic communications systems is necessary in meeting the organization's obligations in maintaining member privacy and the protection of personal data, data theft and sharing of confidential company information. All employee work (e-mail, paperwork, computer files, products, customer calls, etc.), business equipment (computers, desks, filing cabinets, etc.) belong to eH and are subject to search and investigations.



Related Policies and Procedures

1103 Online Social Media



Employee Community Engagement

eH recognizes the importance of community engagement and eH employees are encouraged to participate in community events to build and maintain relationships with our members and local community organizations. The eH Marketing & Communications Department will provide details to eH employees on which events are open for participation. Employees should not participate in engagement volunteer activities on behalf of eH outside of the events communicated by the eH Marketing & Communications Department.

A Safe and Supporting Work Environment

eH is committed to providing a safe and secure working environment that promotes health and well-being. The safety of every team member, partner and member is essential. eH takes steps to ensure that our working environment aligns with our values and commitments to one another. eH does not tolerate violence, threats, or weapons on company property. eH follows all applicable laws related to safety and does not permit illegal drug use on company property. eH requires each employee to:

- ✓ **Follow** safety laws, regulations, the eH Code, and eH Policies & Procedures.
- ✓ **Maintain** hazard free workstations.
- ✓ **Report** any conduct that is unsafe, or compromises eH values.
- ✓ **Contact** emergency agencies (e.g., Police, Fire, etc.) to report any immediate danger.

eH prohibits harassment and discrimination of any individual based on age, race, color, religious creed, national origin/ ancestry, mental and physical disability, medical condition, sex, childbirth, gender identity, gender expression, marital status, military and veteran status, uniformed service member status, genetic information, family or medical leave, or any other protected status under applicable law. eH provides all employees and candidates for employment with an opportunity based on talents, skills, and capabilities.

eH provides an environment free from harassment including:

- Slurs, epithets, or threats.
- Comments, jokes, insults, offensive language, and other unwelcome actions that are offensive or stereotypical based upon age, religion, gender, gender identity, or expression, race, color, sexual orientation, national origin, disability, military or veteran status, and any other protected category or personal characteristic.
- Derogatory comments.
- Displaying derogatory, vulgar, suggestive, or obscene pictures, cartoons, calendars, posters, or drawings.
- Unwelcome jokes. Sexual advances and requests for sexual favors.
- Other offensive verbal or unwanted physical contact.
- Retaliation for reporting or threatening to report acts of misconduct.

Concerns related to harassment should be immediately reported to eH Human Resources (for eH employees).

Embracing Diversity, Equity, and Inclusion

eH represents, and supports the unique identities, experiences and abilities of our team, partners, and members. eH is intentional in creating an inclusive environment that welcomes, values and champions diversity, equity, and inclusion (DEI). DEI is a key aspect of the eH system and culture that inspires and drives our businesses practices to ensure the highest quality care for our members. The eH workforce reflects the diversity of our members, partners, and the communities that we serve. As part of our commitment to DEI, eH:

- ✓ **Hires** qualified individuals from diverse backgrounds.
- ✓ **Supports** team members to drive diversity and inclusion at every level of the organization.
- ✓ **Engages** with a diverse group of suppliers by utilizing inclusive request for proposal processes.
- ✓ **Provides** DEI training and learning experiences and opportunities.

Nondiscrimination in Health Programs and Activities

Section 1557 of the Patient Protection and Affordable Care Act (ACA) and CMS prohibit discrimination based on race, color, national origin, sex, age, or disability in certain health program and activities. Anyone contacted concerning eH's compliance with these requirements should immediately contact the eH Office of Civil Rights Coordinator at compliance@eternalhealth.com.

eH Office of Civil Rights Coordinator

Compliance@eternalHealth.com

Contacts

Human Resources (eH Employees)

Compliance and Ethics

Available 24/7

Anonymous reporting available by:

Phone: 1 (833) 823-8603

Online: eternalhealth.navexone.com

Or scan:



eH Employees report by:

Online:

eternalhealth.navexone.com/peoplehub/home

Email: Compliance@eternalHealth.com

Resource Assistance

Employee resource

Employee Assistance Program (EAP)

Your contact for questions and advice on interpreting any reporting violations of:

- ✓ The eH Code of Conduct
- ✓ Compliance and Ethics issues
- ✓ Compliance & Privacy Training
- ✓ Company Policies & Procedures
- ✓ Laws or Regulations
- ✓ Centers for Medicare & Medicaid Services (CMS) requirements
- ✓ Interactions with Regulatory Agencies

Security

Email: techsupport@eternalHealth.com

Phone: **1 (617) 807-4170**

Contact to report workplace data security issues, lost or stolen equipment, and building access issues.

Reporting:

For Medicare Program Incidents and Violations:

Reporting options include:

- Your manager
- Chief Compliance Officer
- Compliance Team
- Anonymous Compliance and Ethics Hotline

For Non-Medicare Program Incidents and Violations:

Reporting options include:

- Your manager
- Chief Compliance Officer
- Compliance Team
- Anonymous Compliance and Ethics Hotline
- Human Resources – for eH Employees
- Security – for eH security issues



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