CODE OF CONDUCT

2020

CorroHealth

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A Message from the CEO

Dear Team Members—

CorroHealth may be a new company in name but we have a long history of commitment to high ethical standards. At CorroHealth, we believe that to be a successful company on the outside, we must first be a great company on the inside.

How does being a great company happen? At its most foundational level, it starts with every Team Member being part of and consciously contributing to an ethical culture. It is my expectation that each of our decisions and actions are executed with integrity, honesty and a deeply entrenched dedication to our Values: We are PROUD, we are DRIVERS, we are PARTNERS and we are UNITED.

To help support this expectation, and as part of our Compliance Program, we maintain a strong Code of Conduct. This Code of Conduct (or "the Code") establishes clear guidelines that support your endeavors to comply with laws, regulations and policies and helps ensure that your decisions and actions are rooted in ethics and integrity.

Each of us has a personal responsibility to speak up when something is not right. If you ever doubt that a decision or action is in alignment with the Code please, seek assistance from a Compliance, Human Resources, Management, Executive Partners or leverage the Team Member Helpline. This applies to both your own and other decisions and actions. We all have an obligation to report suspected unethical behavior and can do so knowing that CorroHealth has zero tolerance for retaliation for good faith reporting of concerns.

I will leave you with this final thought: Our reputation is paramount to our success. It takes great effort to establish a reputation that inspires trust and confidence from our clients. Yet, reputations are fragile. A single questionable act or event has the ability to tarnish our reputation. When we unite in our dedication to an ethical culture, we will be good partners to our clients, our shareholders and most importantly, each other.

We all deserve to be part of an organization with a reputation we respect. I hope that you find pride in being a team member of CorroHealth where our outward success is a direct reflection of our internal commitment to our Values and the Code.

All my best,

Pat Leonard

CEO

The Purpose of a
Code of Conduct

A company is a collection of people with diverse backgrounds, distinctive experiences, varying viewpoints, and unique personal values which can all impact decision making and professional conduct.

The Code:

Unifies Team Members in a shared vision of ethical and compliant busines conduct.

Establishes clear expectations that support CorroHealth's commitment to conducting business in an ethical manner aligned with the company's Values.

Assists you in adhering to laws and regulations.

Provides a great resource when decision-making guidance is needed.

Helps you understand what to do when you think there is a problem.

Core concept: Everything we do, every decision we make says who we are as individuals and as a company. Your commitment to our Values and the Code helps to ensure our integrity is high and our brand reputation is strong.

Benefits to the Team

Everyone benefits when we are committed to the Code and the company Values. As Team Members, we benefit from an environment where people maintain the highest level of integrity and we know everyone is focused on doing the right thing.

The Trust of Our Clients

As a company, we are much more likely to inspire trust from our clients, achieve our goals and satisfy our shareholders. Clients will benefit because our commitment to ethical and compliant behavior mitigates risk for them. And finally, our Vendor partners will benefit because they know we will treat them fairly and expect from them the same integrity we expect from ourselves.

No Code can cover everything Team Members should and should not do, and no one is expected to know all the answers. If you are ever in doubt with your compliance with the Code, please contact a member of the Compliance Team for guidance.

CorroHealth's Values

Our company Values define who we are as an organization and identify what is important to us. Our Values should be part of our everyday decision making and behaviors.

CorroHealth Values:

We are Drivers:
Open minded and boldly energetic, we seek new solutions for everyday problems. We refuse to be complacent, preferring to consider the possibilities.

We are Proud:
Believing in our work makes us engaged Team Members. Being exceptionally skilled propels us all forward.

We are Partners:
Accountability matters- we deliver results. We earn your trust and dive in, serving as expert advisors.

We are United:
We bring the brightest minds together to expand our formidable knowledge. We recognize and celebrate our successes.

Core concept: Our Values combined with a commitment to ethical and compliant behavior drives our results, creates an environment we can all thrive in and fosters trust from our clients.

Who is covered by the Code?

The answer is simple—EVERYONE that is part of CorroHealth. The Code applies to:

All Team Members including, but not limited to full-time employees, part-time employees, trainees, interns, contractors and temporary workers.

All levels and departments up to and including the Team Members on the executive team.

Our Board of Directors.

Our vendors.

Our partners.

Administration of the Code

The CorroHealth Compliance Team is responsible for the creation and administration of the Code. The Compliance Committee is responsible for the approval of the Code. The Code will be reviewed, at a minimum, annually. Updates to the Code can only be made by the Chief Compliance and Privacy Officer or their designee and only after approval from the Compliance Committee. The Code will be acknowledged by all Team Members within 30 days of hire either electronically or in writing and annually thereafter.

Core concept: All Team Members are a part of an effective Program and by actively engaging with the Program, help build compliance into the DNA of CorroHealth which is vital to our success.

CorroHealth Compliance Program

The Code is supported by the establishment of an effective corporate Compliance Program ("Program".) Led by the Chief Compliance and Privacy Officer, the Program focuses on the seven elements of an effective compliance Program as defined by the Office of the Inspector General Health and Human Services("OIG") and the Centers for Medicare and Medicaid Services ("CMS".) The seven elements are:

Implementation of written policies, procedures, and standards of conduct

Designation of a compliance officer and compliance committee

Provision of effective training and education

Development of effective lines of communication

Performance of internal monitoring and auditing

Enforcement of standards through well-publicized disciplinary guidelines

Prompt response to detected offenses and undertaking corrective action

The Program is implemented in a way that fosters an ethical and compliant culture, supports decision making and behavior in alignment with the Code and keeps the company in compliance with laws and regulations that impact the company and the clients we serve.

The Program is overseen by the Compliance Committee and the Board.

OUR CORE COMMITMENTS

We are committed to ethical and compliant decision making--even when it is difficult

Ethical and complaint conduct can be as simple as knowing right from wrong. Most of the time, we easily know and feel when conduct may be unethical or non-compliant and can make corrections in the moment. However, there are instances when good ethics elude us or our Team Members. Many things can interrupt ethical decision making: the pressure of time, personal bias, rationalization, and even personal gain. Even the most ethical and compliant individual can sometimes have their judgement clouded and that creates risk for the company. When the gravity of decision making is heavy, take the time to be objective, collaborate with your Team Members and leaders and seek help from the Compliance Team.

THINK	The "THINK" formula is a resource you can use during decision making, and before acting, to help you evaluate if your decision or action is appropriate. If you cannot answer YES to all the questions, it is time to stop and rethink your decision and if needed, get guidance.
TRUST	Would you trust someone else who made the same decision you are making? Do you trust that your decision will stand the test of time? Will others trust you if you take the action you are considering?
HARM	Will the decision avoid harm to the company? A peer? A client? A patient?
INTEGRITY	Would you support your decision being broadcasted on the evening news? Would you proudly tell your mother/father/spouse/child about your decision? Would you think someone else making the same decision was a person of integrity? How do you want to portray yourself to your fellow Team Members?
NON-COMPLIANCE	Does the decision avoid non-compliance with laws and regulations? Does the decision avoid non-compliance with policies and procedures?
KNOWLEDGE	Do you have all the information you need to make the decision? Did you stop and consider the downstream effect of your decision? Have you involved everyone that needs knowledge of your decision?

Every Team Member's commitment

When we fulfill and stay true to our responsibilities in the Code and to our company Values, we create a culture and reputation we are proud of and enjoy being part of. Every single team member contributes to this culture. As a company, we rely on our Team Members to help enforce and enhance the Code. Each of us has the responsibility of ensuring that our conduct, behavior, and decisions are in alignment with our Code and our Values.

WE DO THIS BY:

Putting aside our personal interests and opinions to do what is in the best interest for the company.

Holding ourselves and others accountable to the high standards of Code and Values.

Reporting potential violations or activities/behaviors could lead to a violation so the company can address potential problems.

This can be especially difficult when the potential problem is with a close peer or a leader. We must remember that a violation of our Code is bigger than one person and that personal relationships cannot obstruct us from doing the right thing. A violation gone unreported can have catastrophic effects on our culture and reputation.

Cooperating with investigations into potential problems.

Leaders have special commitments

As a leader, you have the special privilege and responsibility of being a role model to your Team Members and setting the right tone. As a leader, you must be committed to:

Creating a team culture rooted in ethics, compliance and our Values—consider these in all decisions and actions.

Making objective business-related decisions by remaining balanced between department needs and the needs of the organization.

Core concept: Leaders must actively and consciously create a culture in their teams that promotes ethical and compliant behavior in alignment with the Code and our Values.

Leading Team Members in understanding the Code and company policies and directing them to resources to help them live the Code every day.

Promoting an environment of ethical behavior.

Encouraging and inviting Team Members to speak up, knowing they can do so without fear of retaliation.

Leaders must be approachable and create an environment where Team Members feel their leaders are someone they can reach out to if they have an issue. Leaders who are perceived as unapproachable can be devastating to our ethical and compliant culture. Team Members who do not feel that they can safely communicate with their leaders are much less likely to report misconduct or potential compliance violations.

Taking seriously and following through on any concern raised by a Team Member that compromises the Code or our Values.

This includes taking necessary action, escalating as necessary and communicating with the Team Member the appropriate level of details regarding the outcome of the review of their concern.

Taking corrective or preventive action when someone violates the Code.

This shows our Team Members that our Code and our Values are our culture, not just words.

Examples of behaviors and actions that demonstrate our commitment with the Code and our Values

While no code can capture all the ways in which a Company demonstrates commitment to the Code and its Values, we demonstrate commitment to the Code and our Values by:

Treating each other fairly and with dignity.

Fostering an environment free from harassment and discrimination.

Ensuring actions and decisions are in alignment with our Values and the Code.

Taking accountability for our actions and decisions and holding others to the same standard.

Complying with applicable state, Federal and international laws, regulations and internal policies and procedures.

Protecting confidential and sensitive information.

Competing fairly in the market.

Meeting our client obligations.

Avoiding and resolving conflicts of interest.

Ensuring our financial reporting accurately represents our business transactions.

Reporting accurate facts and information to everyone we interact with including but not limited to the Board, shareholders, the market and clients.

Avoiding issues of fraud, waste and abuse.

Protecting sensitive and confidential information as it were our own.

Cooperating with internal and external audits and ensuring that our audit responses are truthful and transparent.

Being good stewards and protectors of company resources including time, equipment, money, and technology.

Retaining company information for the time periods established in the "Official Record Schedule" and disposing of information in a responsible manner.

Avoiding bribery, gifts or monetary incentives that may influence our decision making.

Mitigating risk through good decision making.

Limiting social media posts regarding the company or its clients to content approved by the Marketing Team.

Ensuring we do not do business with or employ any excluded individuals or vendors.

Promptly and honestly reporting issues of non-compliance or unethical behavior.

We are fiercely committed to Privacy and Security

Our covered entity clients entrust their patient's Protected Health Information ("PHI") to CorroHealth so that we can help them meet their strategic and operational objectives. Because we access, store, and transmit PHI, we have the exceptionally important job of protecting PHI. At Corrohealth, we treat our client's PHI as if it were our own information—with the utmost importance.

Team Member Question: My coworker called me in a panic. She had forgotten her password and had a high priority project she needs to get started on. She asked me for my password so she could get to work. What should I do? *Advise your co-worker that you understand her situation but sharing your password is a security violation. Advise her to contact the IT service desk for a password reset. Report the concern using one of the reporting mechanisms described in the "Reporting Violations of the Code."*

Special note to supervisors: *If this is the first time this has occurred with the Team Member who asked for the password, contact the Compliance Team to ensure that the Team Member receives the appropriate education so that the problem can be avoided in the future. The event should also be documented and placed in the Team Member's file.*

We demonstrate our commitment to the protection of PHI by:

Complying with privacy and security laws, including but not limited to the Health Information Portability and Accountability Act (HIPAA).

Engaging in all Privacy and Security education and training and applying the concepts to our daily work.

Adhering to the expectations set forth in the User Access and Security Agreement.

Keeping all PHI strictly confidential and adequately protected.

Accessing, storing, and transmitting the minimum necessary to perform our duties.

Identifying and mitigating risk.

Being transparent with clients in the event of a privacy/security incident or breach.

Following the terms of Business Associate Agreements, Non-Disclosure Agreements and policies and procedures

Team Member Question: I am concerned that some members of my team may be inadvertently upcoding accounts because they do not understand the documentation requirements. What should I do? *Report the concern using one of the reporting mechanisms described in the "Reporting Violations of the Code."*

Special note to supervisors: *Contact the Compliance Team to discuss the potential problem. It is likely that an audit will be recommended. If the concern is substantiated, the appropriate education will be provided to stop the problem from occurring further and next steps will be determined to evaluate the pervasiveness of the upcoding.*

We are passionate about our commitment to avoid fraud, waste and abuse in our revenue cycle services

Our clients expect us to be the experts when it comes to our revenue cycle services. They rely on us to know and comply with the various rules and regulations that govern our industry.

We demonstrate our commitment to avoiding Fraud, Waste and Abuse by:

Monitoring the OIG, CMS, and other applicable governing bodies to ensure we remain current on regulations and understand areas of risk.

Working closely with our clients to understand any unique requirements in their locality.
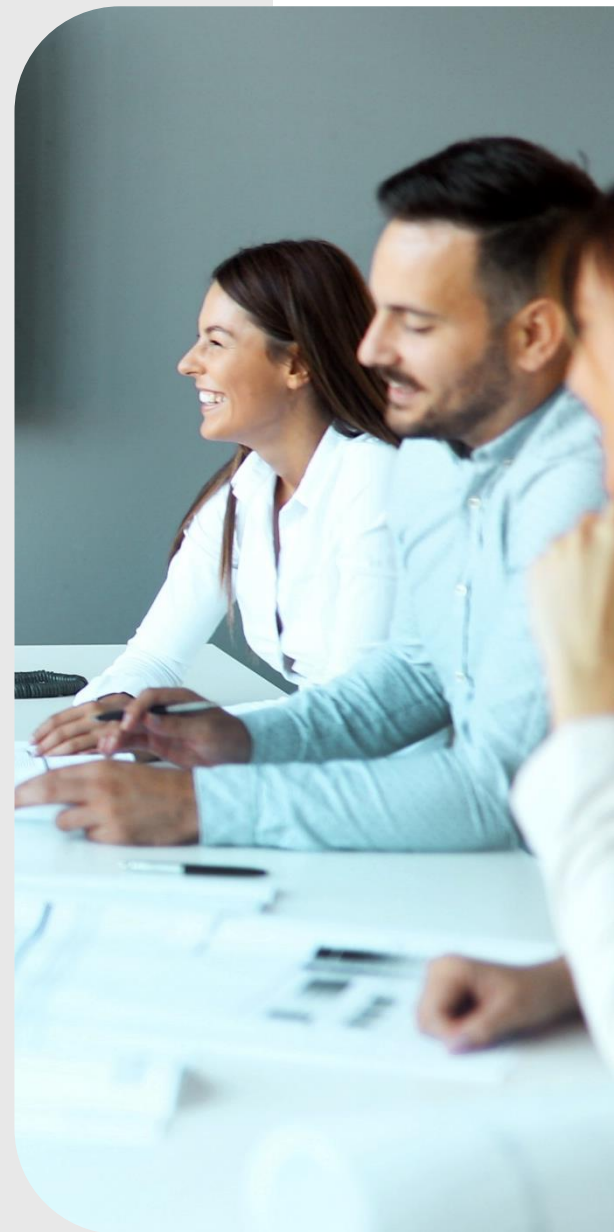
Promoting high standards in the performance of our duties.

Providing ongoing education to our Team Members.

Monitoring and auditing our quality of work.

Ensuring our software solutions support compliant results.

Investigating, remediating, and reporting to clients issues related to fraud, waste and abuse.

We are committed to reporting violations of the Code

People generally want to be ethical and make good decisions. Despite best efforts, and often inadvertently, violations of the Code will occur. When that happens, all CorroHealth Team Members have a responsibility to speak up and report concerns. Reporting concerns allows a problem to be fixed while remaining silent allows a problem to persist. Listen to your gut—if your instincts are telling you there may be a potential problem that violates the Code, it's time to say something. You can report potential violations of the Code by:

Talking to your immediate supervisor, business segment leader or any member of the leadership team who are responsible for ensuring your concern is escalated to the Chief Compliance and Privacy Officer.

Directly contacting the Chief Compliance and Privacy Officer or other member of the Compliance Team.

Leveraging the Team Member Helpline.

The Team Member Helpline is provided by an independent third party, is available 24-7 and allows you to remain anonymous, where permitted by law. To contact the Helpline:

Toll-Free Telephone:

Direct Dial

English speaking USA and Canada: 844-240-0005

India: 000 800 0501 552

Other

Spanish speaking USA and Canada: 800-216-1288

French speaking Canada: 855-725-0002

Spanish speaking Mexico: 01-800-681-5340

AT&T USADirect:

All other countries: 800-603-2869

Internet: www.lighthouse-services.com/topco

Email: reports@lighthouse-services.com

> **Quote:** "9 times out of 10, compliance issues are not the result of anyone deliberately doing something wrong. They are usually the result of someone not knowing any better or they didn't take the time to think about the potential problems associated with an action or decision."— Charlotte Nafziger, Chief Compliance and Privacy Officer

What to expect after you report a concern:

Where permitted by law and to the extent practical, you can choose to remain anonymous.

Every effort will be made to protect your identity consistent with conducting a thorough investigation.

Your concern will be taken seriously. It will be investigated as thoroughly and as confidentially as possible by the appropriate CorroHealth Team Members.

After an investigation is completed, suitable remediation steps will be taken if the concern is substantiated.

You will be informed that the investigation has been completed and when possible, the outcome of the investigation. However, the information that can be shared may be limited to ensure confidential information is not shared and compliance with laws and regulations is upheld.

Team Member Question: I think I may have unintentionally violated the Code. What do I do? *We are all human and mistakes happen. One way we support the Code and our Values is by taking accountability for the mistakes we make. You should voluntarily report the problem via one of the previously mentioned methods.*

Special note to supervisors: *Be understanding and supportive when a Team Member comes forward and says, "I made a mistake." Partner with them to resolve the mistake, help them learn how to avoid making the mistake again and thank them for being committed enough to our Code and our Values that they self-reported their known mistake.*

CorroHealth is committed to protecting all Team Members from retaliation for good-faith reporting

All Team Members will report potential problems and will cooperate with Code violation investigations knowing that no one in the company is permitted to retaliate against them for good faith reporting. If retaliation occurs from anyone in the organization regardless of position or title, the CorroHealth Chief Compliance and Privacy Officer and the Chief People Officer will conduct a fair and impartial investigation to determine if retaliation occurred. In the investigation substantiates that retaliation occurred, appropriate disciplinary action up to and including termination will be administered against anyone committing the act of retaliation.

Team Member Question: What exactly is retaliation? *Retaliation is an action taken by any Team Member to deter good faith reporting of Code violations, a negative response to reporting a Code violation or an action taken against someone for participating in an investigation related to a Code violation. Retaliation can occur from peers and leaders. Common retaliation activities include demotions, exclusion, firing, reducing pay, job reassignment, threats/harassment etc. Retaliation does not include actions taken against you for personal misconduct, failure to perform or your own violation of the Code. If you think you have experienced retaliation, report via one of the previously provided reporting mechanisms so that your concern can be appropriately investigated.*

CorroHealth is committed to supporting honest reporting of concerns but not false accusations

Honest reporting of concerns is critical to our success as it allows us to address problems and CorroHealth expects Team Members to speak up when something is not right. However, knowingly making false accusations and reports will not be tolerated. Making false accusations is bad for morale, uses up critical investigatory resources, and distracts from resolving real concerns. Be honest and have positive intent when reporting so that you remain in compliance with the Code.

Core concept: Reporting concerns and cooperating during investigations is expected of all Team Members. This allows the company to resolve potential problems. CorroHealth has zero tolerance for retaliation and fully supports

A final thought:

Thank you for being committed to the Code and our Values. Each of us is an important part of CorroHealth and plays a critical role in ensuring that we remain a company grounded in ethics, integrity and compliance.

If each of us places the Code and our Values at the core of our interactions, decisions, and actions; we will all rest easy knowing that CorroHealth will continue to be successful and maintain a solid reputation in the marketplace. We can all work knowing that each Team Member is committed to ethics and integrity and that CorroHealth is a company we are proud to be a part of.

What our Team Members say:

What does it mean to work for an organization that is committed to operating ethically and following laws and regulations?

Director: It means that we as an organization are committed to excellence. Excellence in our crafts and excellence in ensuring we are doing right by our clients and by our rules set for us. As an organization following these ethics gives our team members the confidence to do what we do best knowing the organization is upstanding and has our back to do what is right.

Client Quality Specialist: I feel secure knowing that I work for a company that is honest and adheres to official standards and guidelines. I believe we will not tolerate anything unethical and will handle every situation, appropriately.

Manager: It is absolutely imperative that a company comply with laws and regulations to protect the company from financial and legal ramifications that could directly affect the ability of our company to retain our talent. Beyond the direct impact of violating laws or regulations, acting improperly can destroy the trust of the people that rely on our products and services to deliver healthcare to patients in need. This also effects our financial stability and ability to employ a top-notch team. Doing the right things in the right way earns trust, improves morale, and bring us and our customers closer together.

Executive leader: Working for an organization that is committed to operating ethically and following laws and regulations will help us achieve high standards of governance and business conduct. From a human resources perspective, operating ethically will make us a preferred brand for potential and current team members, clients, and other stakeholders. This also helps us build a stronger bond between individuals on the management team, further creating stability within the company. This will for sure make us the most trusted brand in the global market.

Generalist: Working for an organization that has a Code makes it easier for Team Members to know what is expected of them. When practiced from the top down it creates a strong, loyal workforce that is based in honesty and integrity.